



OHIO AUDITOR OF STATE
KEITH FABER



**CUYAHOGA COUNTY, OHIO
DECEMBER 31, 2019**

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT				
<i>Passed through the City of Shaker Heights Police Department:</i>				
High Intensity Drug Trafficking Areas Program:				
High Intensity Drug Trafficking Area Program Task Force	95.001	N/A		2,870
Total CFDA # 95.001			-	2,870
Total Executive Office of the President			-	2,870
SOCIAL SECURITY ADMINISTRATION				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Disability Insurance/SSI Cluster:				
Social Security - Disability Insurance	96.001	N/A		160,446
Total CFDA # 96.001			-	160,446
Total Disability Insurance/SSI Cluster			-	160,446
Total Social Security Administration			-	160,446
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Education:</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program:				
National School Lunch Program	10.555	N/A		6,796
Total CFDA # 10.555			-	6,796
Subtotal Non-Cash Assistance			-	6,796
Cash Assistance:				
School Breakfast Program	10.553	N/A		86,287
Total CFDA # 10.553			-	86,287
National School Lunch Program	10.555	N/A		171,974
Total CFDA # 10.555			-	171,974
Subtotal Cash Assistance			-	258,261
Total Child Nutrition Cluster			-	265,057
<i>Passed through the Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1819-11-5728 \ G-2021-11-5915		15,774,567
Total CFDA # 10.561			-	15,774,567
Total SNAP Cluster			-	15,774,567
Total U.S. Department of Agriculture			-	16,039,624
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct Programs:</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:				
SAMHSA/Veterans Treatment Court	93.243			152,498
SAMHSA/Veterans Treatment Court	93.243			224,921
Cuyahoga County Medication-Assisted Treatment (MAT) Drug Court Grant	93.243			324,469
SAMHSA Cuyahoga County Human Trafficking Drug Court Grant	93.243			331,683
Cuyahoga County Jail Diversion	93.243			166,832
Total CFDA # 93.243			-	1,200,403
Assisted Outpatient Treatment Program:				
Cuyahoga County Assisted Outpatient Therapy Pilot Project	93.997			694,371
Total CFDA #93.997			-	694,371
<i>Passed through the Cuyahoga County Board of Health:</i>				
HIV Emergency Relief Project Grants:				
Ryan White (RW) Part A Program	93.914	N/A		57,379
Total CFDA # 93.914			-	57,379
<i>Passed through the University of Maryland:</i>				
Promoting Safe and Stable Families:				
LGBTQ Children & Youth in Foster Care	93.556	90CW1145-02		335,563
Total CFDA # 93.556			-	335,563
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	N/A		865,642
Total CFDA # 93.667			-	865,642
Medicaid Cluster:				
Medical Assistance Program:				
Waiver Administration	93.778	N/A		2,926,252
Total CFDA # 93.778			-	2,926,252
Total Medicaid Cluster			-	2,926,252

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CUYAHOGA COUNTY, OHIO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed through Ohio Department of Health:</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
TB Control Program	93.116	NU52PS004703	65,536	65,536
Total CFDA # 93.116			<u>65,536</u>	<u>65,536</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families:				
Promoting Safe and Stable Families	93.556	G-1819-11-5728 / G-2021-11-5915		1,885,676
Total CFDA # 93.556			<u>-</u>	<u>1,885,676</u>
TANF Cluster:				
Temporary Assistance for Needy Families (TANF):				
Temporary Assistance for Needy Families (TANF)	93.558	G-1819-11-5728 / G-2021-11-5915	2,482,223	33,354,319
Independent Living - TANF	93.558	G-1819-11-5728 / G-2021-11-5915		209,853
Total CFDA #93.558			<u>2,482,223</u>	<u>33,564,172</u>
Total TANF Cluster			<u>2,482,223</u>	<u>33,564,172</u>
Child Support Enforcement (Title IV-D):				
Program Funding	93.563	G-1819-11-5728 / G-2021-11-5915		19,701,687
Child Support Performance Incentives	93.563	G-1819-11-5728 / G-2021-11-5915		3,543,535
Child Support Training	93.563	G-1819-11-5728 / G-2021-11-5915		13,407
Behavioral Intervention 66%	93.563	G-1819-11-5728 / G-2021-11-5915		8,692
Families Forward Demonstration	93.563	G-1819-11-5728 / G-2021-11-5915		446,681
CSEA Awareness Month	93.563	G-1819-11-5728 / G-2021-11-5915		998
Total CFDA # 93.563			<u>-</u>	<u>23,715,000</u>
Child Support Enforcement Research (Title IV-D):				
Behavioral Intervention 34%	93.564	G-1819-11-5728 / G-2021-11-5915		4,478
Total CFDA # 93.564			<u>-</u>	<u>4,478</u>
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Title IV-B Allocation	93.645	G-1819-11-5728 / G-2021-11-5915		702,338
Regional Training Centers	93.645	G-1819-11-5728 / G-2021-11-5915		88,137
Total CFDA # 93.645			<u>-</u>	<u>790,475</u>
CCDF Cluster:				
Child Care Development Block Grant	93.575	G-1819-11-5728 / G-2021-11-5915		2,760,226
Total CFDA # 93.575			<u>-</u>	<u>2,760,226</u>
Total CCDF Cluster			<u>-</u>	<u>2,760,226</u>
Foster Care (Title IV-E):				
HHS - Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1819-11-5728 / G-2021-11-5915		19,780,611
HHS - Regional Training Centers	93.658	G-1819-11-5728 / G-2021-11-5915		230,882
Juvenile Court - Administration	93.658	G-1819-06-0043 / G-2021-06-0052		894,340
Juvenile Court - Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1819-06-0043 / G-2021-06-0052		347,336
Total CFDA # 93.658			<u>-</u>	<u>21,253,169</u>
Adoption Assistance (Title IV-E):				
Administrative and Training	93.659	G-1819-11-5728 / G-2021-11-5915		13,785,228
Regional Training Centers	93.659	G-1819-11-5728 / G-2021-11-5915		73,429
Total CFDA # 93.659			<u>-</u>	<u>13,858,657</u>
Social Services Block Grant:				
Social Services Block Grant (Title XX)	93.667	G-1819-11-5728 / G-2021-11-5915		34,956,944
Regional Training Centers	93.667	G-1819-11-5728 / G-2021-11-5915		1,258
Total CFDA # 93.667			<u>-</u>	<u>34,958,202</u>
Chafee Foster Care Independence Program:				
Chafee Foster Care Independence Program	93.674	G-1819-11-5728 / G-2021-11-5915		444,937
Total CFDA 93.674			<u>-</u>	<u>444,937</u>
Medicaid Cluster:				
Medical Assistance Program:				
Medicaid	93.778	G-1819-11-5728 / G-2021-11-5915		17,986,276
Medicaid - Child Welfare Related	93.778	G-1819-11-5728 / G-2021-11-5915		6,590
Regional Training Centers	93.778	G-1819-11-5728 / G-2021-11-5915		2,189
Total CFDA # 93.778			<u>-</u>	<u>17,995,055</u>
Total Medicaid Cluster			<u>-</u>	<u>17,995,055</u>
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH):				
PATH (01/01/19 - 06/30/19)	93.150	N/A		198,683
PATH (07/01/19 - 12/31/19)	93.150	N/A		144,429
Total CFDA # 93.150			<u>-</u>	<u>343,112</u>
Social Services Block Grant:				
Title XX (1/1/19 - 6/30/19)	93.667	MH 19		430,590
Title XX (7/1/19 - 12/31/19)	93.667	MH 20		430,590
Total CFDA # 93.667			<u>-</u>	<u>861,180</u>

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
<i>Passed through the Ohio Department of Mental Health and Addiction Services: (Continued)</i>				
Opioid STR:				
21st Century Cures Act	93.788	1900469	626,476	626,476
SAMHSA-State Opioid Response	93.788	1900835/1900846/1900884/1900908	1,714,058	1,714,058
Total CFDA # 93.788			2,340,534	2,340,534
Block Grants for Community Mental Health Services:				
Block Grant Funding (01/01/19 - 06/30/19)	93.958	MH19		419,907
Block Grant Funding (07/01/19 - 12/31/19)	93.958	MH20		419,907
Multi System Youth Block Grant Funding (01/01/19 - 06/30/19)	93.958	MH19		239,177
Total CFDA 93.958			-	1,078,991
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass Through Contracts - TASC (1/1/19 - 6/30/19)	93.959	N/A	259,193	259,193
Pass Through Contracts - TASC (7/1/19 - 12/31/19)	93.959	N/A	395,135	395,135
Pass Through Contracts - Womens Network (1/1/19 - 6/30/19)	93.959	N/A	756,887	756,887
Pass Through Contracts - Womens Network (7/1/19 - 12/31/19)	93.959	N/A	564,212	564,212
Per Capita Prevention (1/1/19 - 6/30/19)	93.959	N/A		644,332
Per Capita Prevention (7/1/19 - 12/31/19)	93.959	N/A		297,553
Youth Led Prevention (1/1/19 - 6/30/19)	93.959	N/A		11,237
Youth Led Prevention (7/1/19 - 12/31/19)	93.959	N/A		11,237
Systems of Care - Youth Aftercare Programs (1/1/19 - 6/30/19)	93.959	N/A	110,376	110,376
Systems of Care - Youth Aftercare Programs (7/1/19 - 12/31/19)	93.959	N/A	51,713	51,713
Community Investments (1/1/19 - 6/30/19)	93.959	N/A		103,479
Community Investments (7/1/19 - 12/31/19)	93.959	N/A		967,951
Total CFDA 93.959			2,137,516	4,173,305
<i>Passed through the Supreme Court of Ohio:</i>				
State Court Improvement Program:				
Juvenile Court Parent Representation Planning	93.586	N/A		35,000
Total CFDA 93.586			-	35,000
<i>Passed through the Western Reserve Area Agency on Aging:</i>				
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:				
Older Americans Act (OAA) / Senior Community Services	93.044	N/A		77,695
Total CFDA 93.044			-	77,695
Total Aging Cluster			-	77,695
Medicare Enrollment Assistance Program:				
MIPPA Medicare Savings Program	93.071	N/A		19,200
Total CFDA 93.071			-	19,200
Low-Income Home Energy Assistance:				
Home Weatherization Assistance Program	93.568	N/A		6,921
Total CFDA 93.568			-	6,921
Total U.S. Department of Health and Human Services			7,025,809	166,311,131
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Direct Programs:</i>				
Port Security Grant Program:				
Port Security Grant FY 15	97.056			51,926
Port Security Grant FY 16	97.056			2,142
Total CFDA # 97.056			-	54,068
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Performance Grants:				
FY 17 Emergency Management Performance Grant	97.042	EMC-2018-EP-00008-S01		114,680
FY 18 Emergency Management Performance Grant	97.042	EMC-2019-EP-00005		150,365
Total CFDA # 97.042			-	265,045

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CUYAHOGA COUNTY, OHIO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)				
<i>Passed through the Ohio Department of Public Safety: (Continued)</i>				
Homeland Security Grant Program:				
State Homeland Security Program (SHSP) - Law Enforcement 16-19	97.067	EMW-2016-SS-00104-S01		165,776
State Homeland Security Program (SHSP) - Law Enforcement 17-20	97.067	EMW-2017-SS-00065-S01		216,711
State Homeland Security Program (SHSP) - Law Enforcement 18-21	97.067	EMW-2018-SS-00038-S01		7,726
Urban Area Security Grant Program FFY 14	97.067	EMW-2014-SS-00101-S01		(203)
Urban Area Security Grant Program FFY 16	97.067	EMW-2016-SS-00104-S01	206,529	863,112
Urban Area Security Grant Program FFY 17	97.067	EMW-2017-SS-00065-S01		1,025,360
State Homeland Security Program (SHSP) FFY 16	97.067	EMW-2016-SS-00104-S01		202,709
State Homeland Security Program (SHSP) FFY 17	97.067	EMW-2017-SS-00065-S01		177,864
State Homeland Security Program (SHSP) FFY 18	97.067	EMW-2018-SS-00038-S01		54,707
Operation Stonegarden FY 16	97.067	EMW-2016-SS-00104-S01		38,240
Operation Stonegarden FY 17	97.067	EMW-2017-SS-00065-S01		18,585
Total CFDA # 97.067			<u>206,529</u>	<u>2,770,587</u>
Total U.S. Department of Homeland Security			<u>206,529</u>	<u>3,089,700</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct Programs:</i>				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2008 Neighborhood Stabilization Program - Admin	14.218			712
2011 NSP 3 Admin	14.218			621
CDBG 2016 Admin Operations	14.218		11,900	11,900
CDBG 2016 Project Plan	14.218		88,925	121,083
CDBG 2017 Admin Operations	14.218		46,281	8,171
CDBG 2017 Non-Admin Operations	14.218			33,577
CDBG 2017 Project Plan	14.218		139,190	319,508
CDBG 2018 Admin Operations	14.218			362,260
CDBG 2018 Non-Admin Operations	14.218			400,145
CDBG 2018 Project Plan	14.218			1,757,470
CDBG 2019 Admin Operations	14.218			1,071
CDBG 2019 Non-Admin Operations	14.218			131,757
Total CFDA # 14.218			<u>286,296</u>	<u>3,148,275</u>
Total CDBG-Entitlement Grants Cluster			<u>286,296</u>	<u>3,148,275</u>
Emergency Solutions Grant Program:				
Emergency Solutions Grant 2017	14.231			392
Emergency Solutions Grant 2018	14.231		154,766	156,850
Emergency Solutions Grant 2019	14.231		<u>27,212</u>	<u>27,212</u>
Total CFDA # 14.231			<u>181,978</u>	<u>184,454</u>
Home Investment Partnerships Program (HOME):				
HOME 2013 Project Plan	14.239			22,189
HOME 2014 Project Plan	14.239			159,291
HOME 2015 Admin	14.239			10,626
HOME 2015 Project Plan	14.239		59,633	309,017
HOME 2016 Admin	14.239			29,852
HOME 2016 Project Plan	14.239		277,884	812,976
HOME 2017 Admin	14.239			45,332
HOME 2017 Project Plan	14.239		233,009	390,838
HOME 2018 Admin	14.239			20,131
HOME 2019 Admin	14.239			6,840
Total CFDA # 14.239			<u>570,526</u>	<u>1,807,092</u>
Continuum of Care Program:				
HEARTH Act Grant FFY 15 - Continuum of Care Planning Grant 16	14.267		155,987	155,987
Rapid Re-Housing Eden 2016	14.267		34,969	34,969
Rapid Re-Housing For Single Adults and Youth 2017	14.267		710,530	710,530
Continuum of Care FFY 17 - Coordinated Entry	14.267		189,305	189,305
Continuum of Care FFY 18 - Coordinated Entry	14.267		367,939	367,939
Continuum of Care FFY 17 - Rapid Re-Housing for Single Men 2017	14.267		532,221	532,221
Continuum of Care FFY 18 - Rapid Re-Housing for Single Men 2018	14.267		82,376	82,376
Continuum of Care FFY 17 - Rapid Re-Housing for Families	14.267		233,179	233,179
Continuum of Care FFY 18 - Rapid Re-Housing for Families	14.267		<u>223,619</u>	<u>223,619</u>
Total CFDA # 14.267			<u>2,530,125</u>	<u>2,530,125</u>
<i>Passed through the City of Cleveland:</i>				
Emergency Solutions Grant Program:				
Emergency Solutions Grant 18-19	14.231	E-17-UC-39-0001	<u>453,958</u>	<u>453,958</u>
Total CFDA # 14.231			<u>453,958</u>	<u>453,958</u>

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CUYAHOGA COUNTY, OHIO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)				
<i>Passed through the Cuyahoga County Board of Health:</i>				
Lead Hazard Reduction Demonstration Grant Program:				
Lead Hazard Control Grant 15-18	14.905	N/A		4,164
Total CFDA # 14.905			-	4,164
Total U.S. Department of Housing and Urban Development			4,022,883	8,128,068
U.S. DEPARTMENT OF JUSTICE				
<i>Direct Programs:</i>				
Office on Violence Against Women Special Projects:				
DV Mentor Court TA Initiative	16.029			5,684
Total CFDA # 16.029			-	5,684
Missing Children's Assistance:				
Internet Crimes Against Children 17-18	16.543			476,957
Total CFDA # 16.543			-	476,957
Drug Court Discretionary Grant Program:				
Cuyahoga County Juvenile Drug Treatment Court	16.585			11,993
Total CFDA # 16.585			-	11,993
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
Implementing Domestic Violence High Risk Team in City of Cleveland	16.590		119,172	119,172
Enhancing Participation in the Domestic Violence Homicide Prevention Demo Initiative	16.590		103,809	107,643
Advancing Cuyahoga County's Domestic Violence Framework	16.590		85,719	85,719
Total CFDA # 16.590			308,700	312,534
DNA Backlog Reduction Program:				
DNA Capacity Area 1 FY 18	16.741			57,814
DNA Capacity Area 5 FY 18	16.741			162,090
DNA Backlog Reduction Program - FY18/19	16.741			85,583
DNA Backlog Reduction Program - FY19/20	16.741			248,538
Total CFDA # 16.741			-	554,025
Harold Rogers Prescription Drug Monitoring Program:				
Northern District of Ohio Opioid Data Sharing Action Plan	16.754		107,068	182,084
Total CFDA # 16.754			107,068	182,084
Second Chance Act Reentry Initiative:				
Crisis Intervention/Behavioral Health Specialist FY 16-21	16.812			35,000
Total CFDA # 16.812			-	35,000
National Sexual Assault Kit Initiative:				
FY19 SAKI DNA Collections	16.833			5,418
FY19 SAKI Unsubmitted SAKs	16.833			1,698
Sexual Assault Kit Initiative 2015	16.833		5,610	20,838
Sexual Assault Kit Initiative 2018	16.833		11,102	579,782
Sexual Kit Task Force Owed DNA Initiative 2016	16.833		163,657	360,641
Sexual Assault Kit Task Force Capacity Building Initiative 2016	16.833		192,482	677,703
Total CFDA # 16.833			372,851	1,646,080
Equitable Sharing Program:				
Equitable Sharing (DOJ) - Sheriff	16.922			138,155
Total CFDA # 16.922			-	138,155
<i>Passed through the City of Cleveland:</i>				
Edward Byrne Memorial Justice Assistance Grant Program:				
JAG Assistance Justice FFY 17	16.738	2017-DJ-BX-0422		100,000
Total CFDA # 16.738			-	100,000
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance:				
Safe Harbor Human Trafficking Project (VOCA)	16.575	2017-VOCA-43551571		178,405
Felony Coordinator Project 2019	16.575	2019-VOCA-132131148		120,812
Felony Coordinator Project 2020	16.575	2020-VOCA-132920434		45,447
Defending Childhood Initiative Intake and Assessment Project FY 19	16.575	2019-VOCA-132131133	396,977	397,766
Defending Childhood Initiative Intake and Assessment Project FY 20	16.575	2020-VOCA-132920434	60,560	60,560
Total CFDA # 16.575			457,537	802,990

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE (Continued)				
<i>Passed through the Ohio Department of Public Safety:</i>				
Violence Against Women Formula Grants:				
FY 17 Violence Against Women Act Block Grant CY 18	16.588	2017-WF-RPU-0768	92,222	92,222
FY 18 Violence Against Women Act Block Grant CY 19	16.588	2018-WF-RPU-0768	449,996	449,996
FY 17 Violence Against Women Act Administrative Fund CY 18	16.588	2017-WF-ADM-8668		4,307
FY 18 Violence Against Women Act Administrative Fund CY 19	16.588	2018-WF-ADM-8668		12,803
Total CFDA # 16.588			<u>542,218</u>	<u>559,328</u>
Edward Byrne Memorial Justice Assistance Grant Program:				
Dedicated Child Victim Supervisor/Prosecution Team	16.738	2018-JG-D01-6989		28,705
Total CFDA # 16.738			<u>-</u>	<u>28,705</u>
Paul Coverdell Forensic Sciences Improvement Grant Program:				
FY 17 Coverdell Forensic Sciences Improvement Grant	16.742	2017-PC-NFS7807		25
FY 18 Coverdell Forensic Sciences Improvement Grant	16.742	2018-PC-NFS7807		57,616
Total CFDA # 16.742			<u>-</u>	<u>57,641</u>
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Justice and Delinquency Prevention:				
Title II Juvenile Justice and Delinquency Prevention (JJDP) FY 19	16.540	2018-JJ-RPU-0795	35,404	35,405
Title II Juvenile Justice and Delinquency Prevention (JJDP) FY 18	16.540	2016-JJ-RRU-0795	32,953	32,954
Title II Juvenile Justice and Delinquency Prevention (JJDP) Planning Administration FY 18	16.540	2016-JJ-DMC-0320		2,613
Title II Juvenile Justice and Delinquency Prevention (JJDP) Planning Administration FY 19	16.540	2017-JJ-DMC-0320		7,892
Total CFDA # 16.540			<u>68,357</u>	<u>78,864</u>
Total U.S. Department of Justice			<u>1,856,731</u>	<u>4,990,040</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Employment Service/Wagner-Peyser Funded Activities:				
OMJ Wagner-Peyser	17.207	G-1819-15-0177 / G-2021-15-0012		158,141
Total CFDA 17.207			<u>-</u>	<u>158,141</u>
Trade Adjustment Assistance:				
OMJ Trade	17.245	G-1819-15-0177 / G-2021-15-0012		26,937
Total CFDA # 17.245			<u>-</u>	<u>26,937</u>
WIA Cluster:				
WIA Adult Program:				
Adult Program	17.258	G-1819-15-0177 / G-2021-15-0012	2,886,099	3,750,089
Adult Administration	17.258	G-1819-15-0177 / G-2021-15-0012	16,292	621,553
OMJ Center Resource Sharing	17.258	G-1819-15-0177 / G-2021-15-0012		4,990
Total CFDA # 17.258			<u>2,902,391</u>	<u>4,376,632</u>
WIA Youth Activities:				
CCMEP WIOA Youth Program	17.259	G-1819-15-0177 / G-2021-15-0012	2,862,238	3,274,562
CCMEP WIOA Youth Admin	17.259	G-1819-15-0177 / G-2021-15-0012		343,457
Total CFDA # 17.259			<u>2,862,238</u>	<u>3,618,019</u>
WIA Dislocated Worker Formula Grants:				
WIOA Dislocated Worker Program	17.278	G-1819-15-0177 / G-2021-15-0012	1,151,754	2,373,633
WIOA Dislocated Worker Admin	17.278	G-1819-15-0177 / G-2021-15-0012		326,144
OMJ Center Resource Sharing	17.278	G-1819-15-0177 / G-2021-15-0012		7,269
Total CFDA # 17.278			<u>1,151,754</u>	<u>2,707,046</u>
Total WIA Cluster			<u>6,916,383</u>	<u>10,701,697</u>
Workforce Investment Act (WIA) National Emergency Grants:				
NDWG-Opioids #3 Program	17.277	G-1819-15-0177 / G-2021-15-0012	41,083	47,833
Total CFDA # 17.277			<u>41,083</u>	<u>47,833</u>
Workforce Innovation Fund:				
Workforce Innovation Fund - Wage Pathway Model	17.283	G-1819-15-0518	644,214	787,302
Total CFDA #17.283			<u>644,214</u>	<u>787,302</u>
<i>Passed through PARTNER4WORK:</i>				
Workforce Investment Act (WIA) National Emergency Grants:				
Sectoral Employment Demo Grant	17.277	PY18P4W1434.0		189,476
Total CFDA # 17.277			<u>-</u>	<u>189,476</u>
Total U.S. Department of Labor			<u>7,601,680</u>	<u>11,911,386</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct Programs:</i>				
Airport Improvement Program:				
Airport Phase 3 and Phase 4	20.106			412,962
Total CFDA # 20.106			<u>-</u>	<u>412,962</u>

(Continued)

CUYAHOGA COUNTY, OHIO

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION (Continued)				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
LPA - Bagley/Pleasant Valley Road - York to Pearl	20.205	PID 10900		228,266
LPA - Cedar Road IR-271 to Green	20.205	PID 100251		2,819,328
LPA - Highland Road Bridges	20.205	PID 89039		4,000,288
LPA - Royalton Road Design	20.205	PID 80961		9,713
LPA - Pleasant Valley Road	20.205	PID 105716		806,281
LPA - Royalton Road - Construction	20.205	PID 80961		6,371,267
LPA - Stearns Road Grade Separation - Over NS Railroad	20.205	PID 80729		1,959
LPA - Towpath Trail Project - Stage 4 Construction	20.205	PID 87075		424,206
LPA - Towpath Trail Project - Stage 1 Design	20.205	PID 80997		22,671
LPA - Towpath Trail Project - Stage 3 Construction	20.205	PID 84112		805,584
LPA - Towpath Trail Project - Stage 1 Construction	20.205	PID 80997		1,606,401
LPA - Towpath Trail Project - Stage 3 Design	20.205	PID 81442		17,754
LPA - Towpath Trail Project - Stage 4 Design	20.205	PID 87075		25,097
LPA - Wallings Rd	20.205	PID 105721		363,031
LPA - W. 130th Bagley to Snow	20.205	PID 105720		1,369,851
LPA - Warrensville Center Rd N. of Rockside to I-480	20.205	PID 105722		2,224,800
Total CFDA # 20.205			-	21,096,497
Total Highway Planning and Construction Cluster			-	21,096,497
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety:				
High Visibility Enforcement OT STEP 2019	20.600	IDEP-STEP-2019-00013		30,866
Total CFDA # 20.600			-	30,866
Total Highway Safety Cluster			-	30,866
Repeat Offenders for Driving While Intoxicated (DWI):				
High Visibility Enforcement OT IDEP 2019	20.608	IDEP-STEP-2019-00013		42,332
Total CFDA # 20.608			-	42,332
<i>Passed through the Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants:				
Hazardous Materials Emergency Preparation Grant FY 16	20.703	HM-HMP-0531-16-01-00		27,069
Total CFDA # 20.703			-	27,069
Total U.S. Department of Transportation			-	21,609,726
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed through the Office of the Ohio Secretary of State:</i>				
Help America Vote Act (HAVA) Election Security Grants:				
Pathfinder Cyber Security Grant	90.404	2018-15		24,500
Elections Security Grant	90.404	2019-08		45,896
Total CFDA # 90.404			-	70,396
Total U.S. Election Assistance Commission			-	70,396
U.S. ENVIRONMENTAL PROTECTION AGENCY				
<i>Direct Programs:</i>				
Brownfields Assessment and Cleanup Cooperative Agreements:				
Brownfield CAI Hazardous Substances Assessment 15-18	66.818		52,765	101,282
Brownfield CAI Petroleum Products Assessment 15-18	66.818		27,489	75,857
US EPA 2008 Brownfield Revolving Loan Fund (RLF)	66.818		7,372	118,670
Total CFDA # 66.818			87,626	295,809
Total U.S. Environmental Protection Agency			87,626	295,809
TOTAL EXPENDITURES OF FEDERAL AWARDS			20,801,258	232,609,196

The accompanying notes are an integral part of this schedule

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CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Cuyahoga County (the County's) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D – CFDA NUMBERS

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

NOTE E – SUBRECIPIENTS

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

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

NOTE F – CHILD NUTRITION CLUSTER

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

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

NOTE G – FOOD DONATION PROGRAM

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

NOTE H – MATCHING REQUIREMENTS

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

NOTE I – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2015 and 2016 Cost Report MAC settlements owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$120,074.59 and \$62,018.64 respectively. The Cost Report MAC settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

NOTE J – DISCRETELY PRESENTED COMPONENT UNITS

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



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

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 30, 2020. Our report refers to other auditors who audited the financial statements of the MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2019-001 to be a significant deficiency.

Compliance and Other Matters

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

County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and / or corrective action plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

September 30, 2020



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

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

Report on Compliance for Each Major Federal Program

We have audited Cuyahoga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Cuyahoga County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

The County's basic financial statements include the operations of MetroHealth System, which expended \$10,078,245 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2019. Our audit, described below, did not include the operations of the MetroHealth System because the component unit engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Management's Responsibility

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

Auditor's Responsibility

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

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

Efficient • Effective • Transparent

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

As described in findings 2019-002 through 2019-006 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2019-002	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed / Unallowed Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF)	
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
	93.667	Social Services Block Grant	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.659	Adoption Assistance (Title IV-E)	
	93.658	Foster Care (Title IV-E)	
2019-003	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed / Unallowed Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF)	
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
	93.667	Social Services Block Grant	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.563	Child Support Enforcement (Title IV-D)	
	93.659	Adoption Assistance (Title IV-E)	
	93.658	Foster Care (Title IV-E)	
2019-004	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Reporting
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
2019-005 2019-006	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF)	
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
	93.667	Social Services Block Grant	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.563	Child Support Enforcement (Title IV-D)	
	93.659	Adoption Assistance (Title IV-E)	
	93.658	Foster Care (Title IV-E)	

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

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

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Social Services Block Grant, Child Care Development Block Grant (CCDBG), Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement Program* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Social Services Block Grant, Child Care Development Block Grant (CCDBG), Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement Program* for the year ended December 31, 2019.

Other Matters

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies, in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses, described in the accompanying schedule of findings as items 2019-002 through 2019-007.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 30, 2020. Additionally, our report refers to other auditors that audited the financial statements of the MetroHealth System, as described in our report on the County's financial statement. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to September 30, 2020. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

December 17, 2020

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019**

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)?	Yes
(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?	Yes
(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	Qualified for all major programs
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	State Administrative Matching Grants for the Supplemental Nutrition Assistant Program - CFDA #10.561 Temporary Assistance for Needy Families (TANF)(Title IV-A) - CFDA #93.558 Child Support Enforcement Program (Title IV-D) - CFDA #93.563 Child Care and Development Block Grant (CCDBG) - CFDA #93.575 Foster Care (Title IV-E) - CFDA #93.658 Adoption Assistance (Title IV-E) - CFDA #93.659 Social Services Block Grant (Title XX) - CFDA #93.667 Medical Assistance Program (Medicaid, Title XIX) - CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR 200.520?	No

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

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

Finding Number	2019-001
-----------------------	-----------------

Significant Deficiency - Unreconciled Book over Bank Balance

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

During 2019 an adequate overall bank to book reconciliation was not performed. A review of the December 31, 2019 overall cash fund balance disclosed the adjusted bank balances total \$922,683,661 and the book balance was \$924,734,378 for an unreconciled book over bank adjustment of \$2,050,717. Furthermore, the Auditor/Treasurer report disclosed numerous adjustments that were not posted.

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

We recommend a complete bank to book reconciliation be performed, with all adjustments being posted timely, that is reviewed and approved by the appropriate supervisors. The County should also continue to investigate the nature of the \$2,050,717 discrepancy as of December 31, 2019. Furthermore, the Auditor/Treasurer report should be reconciled daily and any differences followed up in a timely manner.

Official's Response:

The County has developed a methodology to perform a proof of cash to reconcile the accounting system books to the bank balances as well as created new general ledger cash codes. The use of the new cash codes will help make the bank reconciliation process easier and more timely. In addition, the implementation of the new ERP system should also help to minimize errors caused by the transferring of data between multiple cash systems and/or files. A write-off adjustment has been identified and will be presented to Council for approval

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. SNAP, TANF, Medicaid, SSBG, CCDBG, Foster Care and Adoption Assistance – Costs Claimed to Incorrect Cost Pool

Finding Number	2019-002
CFDA Title and Number	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) , CFDA# 10.561</p> <p>Temporary Assistance for Needy Families (TANF), CFDA# 93.558</p> <p>Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Child Care and Development Block Grant (CCDBG), CFDA# 93.575</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p>
Federal Award Identification Number / Year	<p>CFDA# 10.561 - 192OH128Q7503 / 2019</p> <p>CFDA# 10.561 - 192OH102S2519 / 2019</p> <p>CFDA# 10.561 - 192OH102S2520 / 2019</p> <p>CFDA# 10.561 - 192OH102S2514 / 2019</p> <p>CFDA# 10.561 - 202OH128Q7503 / 2020</p> <p>CFDA# 10.561 - 202OH102S2519 / 2020</p> <p>CFDA# 10.561 - 202OH102S2520 / 2020</p> <p>CFDA# 10.561 - 202OH102S2514 / 2020</p> <p>CFDA# 93.558 - 1901OHTANF / 2019</p> <p>CFDA# 93.558 - 2001OHTANF / 2020</p> <p>CFDA# 93.778 - 1905OHINCT / 2019</p> <p>CFDA# 93.778 - 2005OHINCT / 2020</p> <p>CFDA# 93.667 - 1901OHSOSR / 2019</p> <p>CFDA# 93.667 - 2001OHSOSR / 2020</p> <p>CFDA# 93.575 - 1901OHCCDF / 2019</p> <p>CFDA# 93.575 - 2001OHCCDF / 2020</p> <p>CFDA# 93.659 - 1901OHADPT / 2019</p> <p>CFDA# 93.659 - 2001OHADPT / 2020</p> <p>CFDA# 93.658 - 1901OHFOST / 2019</p> <p>CFDA# 93.658 - 2001OHFOST / 2019</p>
Federal Agency	<p>U.S. Department of Agriculture</p> <p>U.S. Department of Health and Human Services</p>
Compliance Requirement	<p>Activities Allowed or Unallowed</p> <p>Allowable Cost Principles</p>

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-002
(Continued)	

Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2018-005

Material Weakness and Material Noncompliance and Questioned Costs

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

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

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

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

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

A test of 45 expenditures totaling \$2,032,476 disclosed six instances totaling \$58,482, in which the non-payroll expenditures were charged to an improper cost pool in CFIS Web. These errors also resulted in questioned costs of \$58,482.

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

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2019-002
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(Continued)

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

Official's Response:

Health and Human Services (HHS) has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. In December 2019 and January 2020, HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool.

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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2. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Foster Care and Adoption Assistance – Random Moment Sampling Weakness

Finding Number	2019-003
CFDA Title and Number	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) , CFDA# 10.561</p> <p>Temporary Assistance for Needy Families (TANF), CFDA# 93.558</p> <p>Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Child Dare and Development Block Grant (CCDBG), CFDA# 93.575</p> <p>Child Support Enforcement (Title IV-D), CFDA# 93.563</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p>
Federal Award Identification Number / Year	<p>CFDA# 10.561 - 192OH128Q7503 / 2019</p> <p>CFDA# 10.561 - 192OH102S2519 / 2019</p> <p>CFDA# 10.561 - 192OH102S2520 / 2019</p> <p>CFDA# 10.561 - 192OH102S2514 / 2019</p> <p>CFDA# 10.561 - 202OH128Q7503 / 2020</p> <p>CFDA# 10.561 - 202OH102S2519 / 2020</p> <p>CFDA# 10.561 - 202OH102S2520 / 2020</p> <p>CFDA# 10.561 - 202OH102S2514 / 2020</p> <p>CFDA# 93.558 - 1901OHTANF / 2019</p> <p>CFDA# 93.558 - 2001OHTANF / 2020</p> <p>CFDA# 93.778 - 1905OHINCT / 2019</p> <p>CFDA# 93.778 - 2005OHINCT / 2020</p> <p>CFDA# 93.667 - 1901OHSOSR / 2019</p> <p>CFDA# 93.667 - 2001OHSOSR / 2020</p> <p>CFDA# 93.575 - 1901OHCCDF / 2019</p> <p>CFDA# 93.575 - 2001OHCCDF / 2020</p> <p>CFDA# 93.563 - 1901OHCSES / 2019</p> <p>CFDA# 93.563 - 2001OHCSES / 2020</p> <p>CFDA# 93.659 - 1901OHADPT / 2019</p> <p>CFDA# 93.659 - 2001OHADPT / 2020</p> <p>CFDA# 93.658 - 1901OHFOST / 2019</p> <p>CFDA# 93.658 - 2001OHFOST / 2020</p>

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-003
(Continued)	

Federal Agency	U.S. Department of Agriculture U.S. Department of Health and Human Services		
Compliance Requirement	Activities Allowed or Unallowed Allowable Cost Principles		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2018-006

Material Weakness and Material Noncompliance

45 CFR § 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200). Furthermore, 2 CFR § 200.416(a) states program costs must be "identified and assigned to the benefitted activities on a reasonable and consistent basis." Additionally, 2 CFR § 200.430 indicates random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must "meet acceptable statistical sampling standards".

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

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

Ohio Admin. Code § 5101:9-7-20(E)(3) states "an employee receiving an observation moment will have 24 hours to respond, not including weekends or holidays." The Ohio Department of Job and Family Services (ODJFS) also added the following in the "RMS Frequently Asked Questions"-- "The RMS Coordinator is only authorized to complete an observation on a participant's behalf if the employee is unable to complete the observation within 24 hours. The moments are still due within 24 hours."

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

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number

2019-003

(Continued)

Ohio Admin. Code §§ 5101:9-7-20(H) and 5101:9-7-23(H) state that “[t]o assure sampling accuracy and quality control, no less than four per cent of all RMS samples are selected as a control group. The webRMS system will flag the observation moment and send an e-mail notification to the supervisor. The supervisor may appoint a designee to complete this function. The supervisor's designee shall have sufficient knowledge of the programs and activities performed by the employee to determine the accuracy of the response. The supervisor/supervisor designee shall be responsible for validating the observation moment response. The supervisor/supervisor designee must validate the response within the same twenty-four-hour response period that is available to the employee. By validating the response, the supervisor/supervisor designee is verifying that the appropriate program and activity was selected by the employee. Once approved by the supervisor/supervisor designee, the response must be accepted by the RMS/ CSRMS coordinator.”

A cross cutting test of 45 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services and the Child Support (CS) disclosed the following:

- Three instances in which the Social Services (SS) employee's observation moments were not responded to (completed) directly or by the RMS Coordinator, on behalf of the employees.
- One instance in which the Social Services (SS) employee's observation moment was not responded to (completed) at all. However, it was completed by the RMS Coordinator on behalf of the employee outside of the 24 hour limit.
- Five instances in which the Social Services (SS) employee's respective supervisor/supervisor designee did not validate the observation moment response.
- Five instances in which the Income Maintenance (IM) employee's respective supervisor/supervisor designee did not validate the observation moment response.
- Fourteen instances in which an Income Maintenance (IM) employee did not provide documentation to substantiate the claimed program and / or activity on the RMS Sample Form.
- One instance in which the Income Maintenance RMS coordinator did not review and approve by accepting the observation moment response within forty-eight hours.
- Two instances in which the Child Support (CS) employee's respective supervisor/supervisor designee did not validate the observation moment response.

These instances affected the State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Social Services Block Grant (SSBG), Child Care and Development Block Grant (CCDBG), Child Support Enforcement Program (Title IV-D), Foster Care Program (Title IV-E), and Adoption Assistance Program (Title IV-E) which are major federal programs.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number

2019-003

(Continued)

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

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

Official's Response

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

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

3. SNAP and Medicaid Federal Programs - Posting Errors in State System

Finding Number	2019-004		
CFDA Title and Number	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) CFDA# #10.561 Medical Assistance Program (Medicaid; Title XIX), (CFDA# 93.778)		
Federal Award Identification Number / Year	CFDA# 10.561 - 192OH128Q7503 / 2019 CFDA# 10.561 - 192OH102S2519 / 2019 CFDA# 10.561 - 192OH102S2520 / 2019 CFDA# 10.561 - 192OH102S2514 / 2019 CFDA# 10.561 - 202OH128Q7503 / 2020 CFDA# 10.561 - 202OH102S2519 / 2020 CFDA# 10.561 - 202OH102S2520 / 2020 CFDA# 10.561 - 202OH102S2514 / 2020 CFDA# 93.778 - 1905OHINCT / 2019 CFDA# 93.778 - 2005OHINCT / 2020		
Federal Agency	U.S. Department of Agriculture U.S. Department of Health and Human Services		
Compliance Requirement	Reporting		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2018-004

Material Weakness and Material Noncompliance

45 CFR § 75.341 states that “[u]nless otherwise approved by OMB, the HHS awarding agency may solicit only the standard, OMB-approved government-wide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site). This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-004
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(Continued)

In order for the Ohio Department of Job and Family Services (ODJFS) to prepare the financial reports required, it must obtain financial information from its pass through agencies such as counties. ODJFS, as grantor agency, has the authority to interpret federal regulations and develop reporting and budgeting procedures for counties receiving federal grants passed-thru from ODJFS

Ohio Admin. Code § 5101:9-7-29 states that counties are still required to submit monthly financial data as an upload in CFIS no later than the eighteenth day of the month following the month of the transaction. In addition, ODJFS has developed instructions for counties to follow in completing the JFS 2827 reports, which include the JFS project codes, receipt codes, and activity codes to utilize when coding transactions from their financial accounting system into CFIS Web (CR) System (County Finance Information System).

For reporting purposes, the CJFS Budget Officers are responsible for entering all receipts and expenditure data into CFIS Ledger (LR) System and the amounts are to be reviewed by the CJFS Business Services Manager and / or HHS - Chief Fiscal Officer.

During 2019, Mandated Share amounts of \$6,809,287 were erroneously posted to JFS Project Code 905 - Children Services Transfer instead of JFS Project Code 900 – Mandated Share in the CFIS Web (CR) System.

This weaknesses resulted in the inaccurate reporting of federal grant activities that was not detected by the County's internal control system in place.

We recommend that formal procedures be developed to ensure the Mandated Share funding is properly entered into the CFIS Web (CR) System. The procedures should include formal written review / approval of the data entered into CFIS Web (CR) System by the appropriate supervisor.

Official's Response:

Formal procedures were developed to ensure the Mandated Share funding is properly entered into the CFIS. In 2019, OBM started using the correct FAMIS code 1956 Mandated Share, however the option to choose project code 905 (Children Services Transfer) was not removed from the CFIS system causing the same finding as 2018 to occur. The option to choose project code 905 has been removed from the CFIS web system and the posting errors were also corrected in CFIS Web.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

4. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Foster Care and Adoption Assistance –Allocation of Indirect Costs

Finding Number	2019-005
CFDA Title and Number	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) , CFDA# 10.561</p> <p>Temporary Assistance for Needy Families (TANF), CFDA# 93.558</p> <p>Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Child Care and Development Block Grant (CCDBG), CFDA# 93.575</p> <p>Child Support Enforcement (Title IV-D), CFDA# 93.563</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p>
Federal Award Identification Number / Year	<p>CFDA# 10.561 - 192OH128Q7503 / 2019</p> <p>CFDA# 10.561 - 192OH102S2519 / 2019</p> <p>CFDA# 10.561 - 192OH102S2520 / 2019</p> <p>CFDA# 10.561 - 192OH102S2514 / 2019</p> <p>CFDA# 10.561 - 202OH128Q7503 / 2020</p> <p>CFDA# 10.561 - 202OH102S2519 / 2020</p> <p>CFDA# 10.561 - 202OH102S2520 / 2020</p> <p>CFDA# 10.561 - 202OH102S2514 / 2020</p> <p>CFDA# 93.558 - 1901OHTANF / 2019</p> <p>CFDA# 93.558 - 2001OHTANF / 2020</p> <p>CFDA# 93.778 - 1905OHINCT / 2019</p> <p>CFDA# 93.778 - 2005OHINCT / 2020</p> <p>CFDA# 93.667 - 1901OHSOSR / 2019</p> <p>CFDA# 93.667 - 2001OHSOSR / 2020</p> <p>CFDA# 93.575 - 1901OHCCDF / 2019</p> <p>CFDA# 93.575 - 2001OHCCDF / 2020</p> <p>CFDA# 93.563 - 1901OHCSES / 2019</p> <p>CFDA# 93.563 - 2001OHCSES / 2020</p> <p>CFDA# 93.659 - 1901OHADPT / 2019</p> <p>CFDA# 93.659 - 2001OHADPT / 2020</p> <p>CFDA# 93.658 - 1901OHFOST / 2019</p> <p>CFDA# 93.658 - 2001OHFOST / 2020</p>
Federal Agency	<p>U.S. Department of Agriculture</p> <p>U.S. Department of Health and Human Services</p>

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

Finding Number	2019-005
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(Continued)

Federal Agency	U.S. Department of Agriculture U.S. Department of Health and Human Services		
Compliance Requirement	Allowable Cost Principals		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2018-007

Material Weakness and Material Noncompliance and Questioned Costs

45 CFR § 75.444 and 2 CFR § 200.444 - General costs of government state in part:

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 75.474). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;
- (2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction.

Per review of the 2019 Indirect Cost Allocation Plan (ICAP) and indirect costs charged to various federal programs, the following Office of County Executive and County Council expenditures were improperly charged to federal programs:

Program Name	CFDA Number	Amount
Child Support Enforcement Grant (Title IV-D)	93.563	\$45,474
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	\$31,933
Medical Assistance Program (Medicaid; Title XIX),	93.778	\$22,705
Foster Care (Title IV-E),	93.658	\$11,740
Adoption Assistance (Title IV-E)	93.659	\$22,370
Social Services Block Grant (Title XX)	93.667	\$14,217
Temporary Assistance for Needy Families (TANF)	93.558	\$12,694
Child Care Development Block Grant (CCDBG)	93.575	\$11,543

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-005
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(Continued)

Internal controls over the allowable costs included in the Cost Allocation Plan and the actual indirect costs charged to the grants, in accordance with the Plan, were either insufficient or not operating as intended and therefore did not prevent the above noted errors.

This internal control weakness resulted in questioned costs in excess of \$25,000 for the Child Support Enforcement Grant (Title IV-D) and State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) federal programs, and could affect future grant funding.

We recommend that controls be implemented to ensure the indirect cost allocation plan only include costs that are allowable under Uniform Guidance. In addition, we recommend controls be implemented to ensure that any indirect cost charged against a federal program is allowable.

Official's Response:

The Indirect Cost Allocation Plan (ICAP) for fiscal year 2019 did not exclude costs for the Office of the County Executive. The ICAP for fiscal year 2020 includes adjustments to reduce cost for the County Executive and County Council salaries and expenses so that the ICAP will only reflect cost that are allowable under the Uniform Guidance.

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

5. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Foster Care and Adoption Assistance – Differences Between Cost Allocation Plan and FAMIS System Postings

Finding Number	2019-006
CFDA Title and Number	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) , CFDA# 10.561</p> <p>Temporary Assistance for Needy Families (TANF), CFDA# 93.558</p> <p>Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Child Care and Development Block Grant (CCDBG), CFDA# 93.575</p> <p>Child Support Enforcement (Title IV-D), CFDA# 93.563</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p>
Federal Award Identification Number / Year	<p>CFDA# 10.561 - 192OH128Q7503 / 2019</p> <p>CFDA# 10.561 - 192OH102S2519 / 2019</p> <p>CFDA# 10.561 - 192OH102S2520 / 2019</p> <p>CFDA# 10.561 - 192OH102S2514 / 2019</p> <p>CFDA# 10.561 - 202OH128Q7503 / 2020</p> <p>CFDA# 10.561 - 202OH102S2519 / 2020</p> <p>CFDA# 10.561 - 202OH102S2520 / 2020</p> <p>CFDA# 10.561 - 202OH102S2514 / 2020</p> <p>CFDA# 93.558 - 1901OHTANF / 2019</p> <p>CFDA# 93.558 - 2001OHTANF / 2020</p> <p>CFDA# 93.778 - 1905OHINCT / 2019</p> <p>CFDA# 93.778 - 2005OHINCT / 2020</p> <p>CFDA# 93.667 - 1901OHSOSR / 2019</p> <p>CFDA# 93.667 - 2001OHSOSR / 2020</p> <p>CFDA# 93.575 - 1901OHCCDF / 2019</p> <p>CFDA# 93.575 - 2001OHCCDF / 2020</p> <p>CFDA# 93.563 - 1901OHCSES / 2019</p> <p>CFDA# 93.563 - 2001OHCSES / 2020</p> <p>CFDA# 93.659 - 1901OHADPT / 2019</p> <p>CFDA# 93.659 - 2001OHADPT / 2020</p> <p>CFDA# 93.658 - 1901OHFOST / 2019</p> <p>CFDA# 93.658 - 2001OHFOST / 2020</p>
Federal Agency	<p>U.S. Department of Agriculture</p> <p>U.S. Department of Health and Human Services</p>

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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Finding Number	2019-006
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Compliance Requirement	Allowable Cost Principles		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness and Material Noncompliance and Questioned Costs

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

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

Prior to the preparation and submission of the 2019 Cost Allocation Plan (CAP), the County utilized the 2018 CAP as an estimate to post indirect costs to the FAMIS accounting system. In addition, the County posted 2018 CAP adjustments to the accounting system in 2019 instead of adding them to the 2019 CAP, as required. Further, the County never reconciled and adjusted the 2019 indirect cost postings to match the 2019 CAP. The differences between the 2019 Cost Allocation Plan (CAP) and the posting to FAMIS, excluding the portions related to the County Executive and County Council, which are reported as a separate finding (2019-005) are as follows:

Federal Programs	CFDA	Cost Allocation Plan Less FAMIS Postings
Foster Care (Title IV-E)	93.658	(\$268,856)
Adoption Assistance (Title IV-E)	93.569	(\$554,249)
Child Support Enforcement	93.563	(\$668,661)
Child Care and Development Block Grant (CCDBG)	93.575	(\$131,578)
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	(\$394,152)
Medical Assistance Program (Medicaid; Title XIX)	93.778	(\$441,704)
Social Services Block Grant (SSBG),	93.667	(\$306,048)
Temporary Assistance for Needy Families (TANF)	93.558	(\$172,165)

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

Finding Number	2019-006
-----------------------	-----------------

(Continued)

This internal control weakness resulted in questioned costs in excess of \$25,000 for each of the federal programs denoted above, and could affect future grant funding.

We recommend the County reconcile and adjust the 2019 indirect cost postings to match the 2019 CAP, prior to year-end. Further, any prior year CAP reconciling items need to be brought forward and included in the current CAP and not adjusted directly to the accounting system.

Official's Response:

The differences between the 2019 Cost Allocation Plan and the 2019 indirect cost posting will be corrected prior to year-end. Going forward the County will ensure that prior year CAP adjustments are added to the current Cost Allocation Plan instead of adding them to the accounting system.

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

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

Finding Number	2019-007
CFDA Title and Number	<p>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) , CFDA# 10.561</p> <p>Temporary Assistance for Needy Families (TANF), CFDA# 93.558</p> <p>Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778</p> <p>Social Services Block Grant (SSBG), CFDA# 93.667</p> <p>Child Care and Development Block Grant (CCDBG), CFDA# 93.575</p> <p>Child Support Enforcement (Title IV-D), CFDA# 93.563</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p>
Federal Award Identification Number / Year	<p>CFDA# 10.561 - 192OH128Q7503 / 2019</p> <p>CFDA# 10.561 - 192OH102S2519 / 2019</p> <p>CFDA# 10.561 - 192OH102S2520 / 2019</p> <p>CFDA# 10.561 - 192OH102S2514 / 2019</p> <p>CFDA# 10.561 - 202OH128Q7503 / 2020</p> <p>CFDA# 10.561 - 202OH102S2519 / 2020</p> <p>CFDA# 10.561 - 202OH102S2520 / 2020</p> <p>CFDA# 10.561 - 202OH102S2514 / 2020</p> <p>CFDA# 93.558 - 1901OHTANF / 2019</p> <p>CFDA# 93.558 - 2001OHTANF / 2020</p> <p>CFDA# 93.778 - 1905OHINCT / 2019</p> <p>CFDA# 93.778 - 2005OHINCT / 2020</p> <p>CFDA# 93.667 - 1901OHSOSR / 2019</p> <p>CFDA# 93.667 - 2001OHSOSR / 2020</p> <p>CFDA# 93.575 - 1901OHCCDF / 2019</p> <p>CFDA# 93.575 - 2001OHCCDF / 2020</p> <p>CFDA# 93.563 - 1901OHCSES / 2019</p> <p>CFDA# 93.563 - 2001OHCSES / 2020</p> <p>CFDA# 93.659 - 1901OHADPT / 2019</p> <p>CFDA# 93.659 - 2001OHADPT / 2020</p> <p>CFDA# 93.658 - 1901OHFOST / 2019</p> <p>CFDA# 93.658 - 2001OHFOST / 2020</p>
Federal Agency	<p>U.S. Department of Agriculture</p> <p>U.S. Department of Health and Human Services</p>

CUYAHOGA COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-007
(Continued)	

Compliance Requirement	Activities Allowed or Unallowed Allowable Cost Principles		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2018-008

Material Weakness

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

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

Cross-cut testing of non-payroll expenditures charged to Shared Cost (010), Income Maintenance (020), Social Services (030), and CSEA cost pools was conducted. A test of 40 voucher expenditures disclosed six instances (15%) in which the non-payroll expenditures had no evidence of review and approval by County Department of Health and Human Services (HHS) federal grant administrators or managerial personnel knowledgeable about the respective Federal Grant regulations. The six instances (errors) included building rental expenditures and related utility expenditures processed by the County Department of Public Works which lacked any evidence of approval by knowledgeable HHS federal grant administrators or managerial personnel.

An additional test of five County departmental charge backs disclosed no evidence of approvals by HHS grant administrators for copier / printing services and vehicle mileage charges charged to the CFIS Web cost pools.

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

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2019
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2019-007
----------------	----------

(Continued)

We recommend that formal procedures be developed over the approval of Department of HHS federal grant expenditures. Procedures should include how approvals by management or administrators are documented for each expenditure. In addition, we recommend the Department of HHS request sufficient supporting interdepartmental charge back documentation from the Department of Public Works for copier / printing services and vehicle mileage billings.

Official's Response:

The new ERP system allows the JFS Business Services Manager the opportunity to approve all non-payroll expenditures (Rent/ Utilities) before the expenditures are paid/chargeback. Effective 2020, the Business Service Manager request reports to review and confirm the accuracy of copier/printing charges before the expenditure posts to the system. However, the February and March print services were not reviewed prior to the chargeback being charged due to a staffing shortage. The Business Service Manager and the Senior Account Clerk position that were vacant have now been filled.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Material Weakness – Financial Reporting	Corrective Action Taken and Finding is Fully Corrected	The County adjusted the financial statements for the material adjustment. The cause of the adjustment has been identified and procedures put in place to prevent the issue in the future.
2018-002	Significant Deficiency - Unreconciled Book over Bank Balance	Partially Corrected, reissued as Finding 2019-001	The County has developed a methodology to perform a proof of cash to reconcile the accounting system books to the bank balances as well as created new general ledger cash codes. The use of the new cash codes will help make the bank reconciliation process easier and timelier. Procedures have also been created and there are staff dedicated full time to the reconciliation process. In addition, the implementation of the new ERP system should also help to minimize errors caused by the transferring of data between multiple cash systems and/or files. A write-off adjustment has been identified and will be presented to Council for approval.
2018-003	Significant Deficiency - Tracking Department of Development Loans	Partially Corrected, reissued as Recommendation 2019-003	The Department of Development (DOD) finalized and the Director adopted full loan policies and procedures in April 2019. DOD staff subsequently signed an acknowledgement they had received and read these policies. In May 2019, DOD completed a thorough validation of the information in Porfol and ensured the same information was maintained in paper loan files. DOD requires all borrowers to register with the Cuyahoga County Inspector General, which performs a vendor check. DOD will require credit checks for individual borrowers, which meet certain criteria. Staff will follow the proper procedures for delinquent loans. Part of the procedures developed in 2019 required DOD to perform a "hard-close" which will prevent the Portfolio Managers from posting additional transactions or adjustments

			to individual loan balances, for various years, The DOD staff began following this process in 2020. DOD has worked with the County Law Department and County Prosecutor to establish proper delinquent collection procedures for 2020. Mail is delivered daily to the department and processed immediately.
2018-004	SNAP and Medicaid Federal Programs - Posting Errors in State System	Partially Corrected, reissued as Finding 2019-004	Formal procedures were developed to ensure the Mandated Share funding was properly entered into the CFIS. In 2019, OBM started using the correct FAMIS code 1956 Mandated Share, however the option to choose project code 905 (Children Services Transfer) was not removed from the CFIS system causing the same finding as 2018 to occur. The option to choose project code 905 has been removed from the CFIS web system and the posting errors were also corrected in CFIS Web.
2018-005	SNAP, TANF, and Medicaid - Costs Claimed to Incorrect Cost Pool	Not Corrected, reissued as Finding 2019-002	HHS has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. In December 2019 and January 2020, HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool.
2018-006	SNAP, TANF and Medicaid and Child Support – Random Moment Sampling Weaknesses	Not Corrected, reissued as Finding 2019-003	The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. It has also been learned by HHS that if a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation was completed and within the 48-hour timeframe.

2018-007	SNAP, Child Support, and Medicaid-Allocation of Indirect Costs	Not Corrected, reissued as Finding 2019-005	The Indirect Cost Allocation Plan (ICAP) for fiscal year 2019 did not exclude costs for the Office of the County Executive. The ICAP for fiscal year 2020 includes adjustments to reduce cost for the County Executive and County Council salaries and expenses so that the ICAP will only reflect cost that are allowable under the Uniform Guidance.
2018-008	SNAP, TANF, and Medicaid - Lack of Evidence of Review / Approval of Federal Expenditures	Not Corrected, reissued as Finding 2019-007	The new ERP system allows the JFS Business Services Manager the opportunity to approve all non-payroll expenditures (Rent/ Utilities) before the expenditures are paid/chargeback. Effective 2020, the Business Service Manager request reports to review and confirm the accuracy of copier/printing charges before the expenditure posts to the system. However, the February and March print services were not reviewed prior to the chargeback being charged due to a staffing shortage. The Business Service Manager and the Senior Account Clerk position that were vacant have now been filled.
2018-009	Adoption Assistance and Foster Care - Random Moment Sampling Weaknesses	Not Corrected, reissued as Finding 2019-003	The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. It has also been learned by HHS that if a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation was completed and within the 48-hour timeframe. In addition to this additional timeframe, the County's Business Administrator is supervising the RMS Coordinator and assist with the monitoring and the reports to ensure timely and accurate reporting.

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**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2019**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2019-001	The County has developed a methodology to perform a proof of cash to reconcile the accounting system books to the bank balances as well as created new general ledger cash codes. The use of the new cash codes will help make the bank reconciliation process easier and more timely. In addition, the implementation of the new ERP system should also help to minimize errors caused by the transferring of data between multiple cash systems and/or files. A write-off adjustment has been identified and will be presented to Council for approval.	4/30/2021	Leigh Tucker Lennon Taylor
2019-002	Health and Human Services (HHS) has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. In December 2019 and January 2020, HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool.	12/31/2020	Kathy Starks
2019-003	The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. It has also been learned by HHS that if a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation was completed and within the 48-hour timeframe.	12/31/2020	Kathy Starks Thomas Lempke

2019-004	Formal procedures were developed to ensure the Mandated Share funding is properly entered into the CFIS. In 2019, OBM started using the correct FAMIS code 1956 Mandated Share, however the option to choose project code 905 (Children Services Transfer) was not removed from the CFIS system causing the same finding as 2018 to occur. The option to choose project code 905 has been removed from the CFIS web system and the posting errors were also corrected in CFIS Web.	12/31/2020	Kathy Starks
2019-005	The Indirect Cost Allocation Plan (ICAP) for fiscal year 2019 did not exclude costs for the Office of the County Executive. The ICAP for fiscal year 2020 includes adjustments to reduce cost for the County Executive and County Council salaries and expenses so that the ICAP will only reflect cost that are allowable under the Uniform Guidance.	12/31/2020	Kathy Starks
2019-006	The differences between the 2019 Cost Allocation Plan and the 2019 indirect cost posting will be adjusted and added to the 2020 CAP plan prior to year-end. Going forward the County will ensure that prior year CAP adjustments are added to the current Cost Allocation Plan instead of adding them to the accounting system.	12/31/2020	Kathy Starks
2019-007	The new ERP system allows the JFS Business Services Manager the opportunity to approve all non-payroll expenditures (Rent/ Utilities) before the expenditures are paid/chargeback. Effective 2020, the Business Service Manager request reports to review and confirm the accuracy of copier/printing charges before the expenditure posts to the system. However, the February and March print services were not reviewed prior to the chargeback being charged due to a staffing shortage. The Business Service Manager and the Senior Account Clerk position that were vacant have now been filled.	12/31/2020	Kathy Starks Valicia Crawford

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

CUYAHOGA COUNTY,
Ohio

For the Year Ended December 31, 2019



Cuyahoga County
Together We Thrive



Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



Issued by The Cuyahoga County Fiscal Department:

Michael W. Chambers, CPA, Fiscal Officer

Leigh A. Tucker, CPA, Assistant Fiscal Officer

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Introductory Section

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Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
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September 30, 2020

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

As Fiscal Officer of Cuyahoga County, I am pleased to present the Cuyahoga Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of the State of Ohio or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2019, and the Independent Auditor's Report on the basic financial statements is located at the front of the financial section of this report.

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the management; and evaluating the overall financial statement presentation. Included in the CAFR is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2019 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

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

PROFILE OF CUYAHOGA COUNTY

Cuyahoga County Snapshot

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

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

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

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

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

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

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

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

General Information

The State established Cuyahoga County on February 8, 1808, and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. However, the borders of the County were not finalized until 1843. The County covers an area of 459.8 square miles containing 57 cities and villages, the largest of which is the City of Cleveland, the County seat, as well as two townships. Based on the 2010 census, the County's population was 1,280,122 and the estimated population for 2019 is 1,235,072.

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

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

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

Organizations that are legally separate from the County are included as a component unit if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the County's reporting entity is provided in Notes 1, 25, 26, 29 and 30.

Government Structure

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

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

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

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

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

ECONOMIC OUTLOOK AND CONDITIONS

Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxpayers. A sales tax rate of 8.0 percent is collected by the State of Ohio on sales made in Cuyahoga County. The tax is split as follows: 5.75 percent for the State of Ohio; 1.25 percent for the County's General Fund; and 1.0 percent for the Greater Cleveland Regional Transit Authority (RTA). The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2019 budget.

Like most areas of the United States, Cuyahoga County experienced significant increases in unemployment in recent years, followed by a slow rebound of the job market. According to the Ohio Department of Job and Family Services, as of December 2019, the County's average unemployment rate was 3.6 percent, down from 5.1 percent a year ago. Ohio's average unemployment rate, at 4.1 percent in December 2019 was slightly lower than reported in December 2018. The national average unemployment rate fell from 3.9 percent in 2018 to 3.7 percent in 2019.

The County Executive is committed to making economic development a priority in his administration. Over the past few years, downtown Cleveland has been experiencing resurgence, one that led to Cuyahoga County seeking and winning the bid to become the host city for the 2016 Republican National Convention. The County is working to capitalize on this resurgence by initiating policies that promote economic growth and opportunity not only in downtown Cleveland but in all the unique and distinctive communities that comprise the County. Cuyahoga County continues to be a leader in northeast Ohio in reshaping its economy from one that was highly dependent on manual labor to one that uses innovation to assist new, job-producing companies in biotechnology, medical devices, and other associated industries that revolve around its world-class health care systems. While the County's economy has shifted more toward health care and financial services, its manufacturing base has assumed a smaller, yet still vital role. Competitive pressures in manufacturing have limited job creation, but the competitive position of industrial companies based in Cuyahoga County has improved.

The convention complex on the Mall was completed in 2016 with the opening of the Hilton Cleveland Downtown Hotel, just in time for the Republican National Convention (RNC). The hotel is connected below ground to the Huntington Convention Center of Cleveland and to the Global Center for Health Innovation. Together, the three County-owned buildings serve as a center for innovation, collaboration, and a platform for large events. They put Cleveland in position to compete on a national and international level for trade shows and convention business. The County believes these three facilities will serve as the catalyst for bringing new economic activity to Cuyahoga County, all while strengthening the region's national reputation and laying a new foundation for continued development. For example, the RNC had almost a \$200 million dollar impact on the regional economy and provided a platform for long-term financial impact. The RNC infused revenue into the economy that would not have otherwise been realized, and it launched Cleveland on a national and international trajectory in regard to awareness and reputation.

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

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

The County is corporate headquarters to five corporations with annual revenues of more than one billion dollars in 2019. These corporations include Progressive, The Sherwin Williams Company, Parker-Hannifin Corporation, TravelCenters of America, and KeyCorp.

LONG-TERM FINANCIAL PLAN

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

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

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

RELEVANT FINANCIAL POLICIES

Accounting System and Budgetary Control

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

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

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

New Enterprise Resource Planning (ERP) System

During 2016, the County purchased a new ERP system to replace FAMIS and other software programs used by various departments and agencies. The goal of the new ERP solution is to allow the County to have an integrated, real-time view of all the business processes completed by the various departments and agencies within the County. The ERP system includes traditional ERP applications such as financial reporting, grant management, human resources, payroll processing, and procurement management. The system will also integrate with non-traditional ERP applications such as fleet management, project and work order management, and facility services management. The design of the new ERP system began in 2016 and has continued throughout 2019 with a phased-in implementation plan that will be executed throughout 2020.

STRATEGIC PLAN

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

Regional Growth

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

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

Economic Opportunity

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

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

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

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

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

Individual Well-Being

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

The impact of the opioid epidemic has caused a devastating chain reaction to our residents, our region, and our safety and justice services. The County's Division of Children and Family Services (DCFS) reported 595 cases of drug exposed babies in 2019 which was a decrease from 632 in 2017 and 668 in 2018.

There were 2,932 children and teens in temporary or permanent custody of the County on December 30, 2019. To make matters even more challenging, there has been a decline in foster homes and in-network foster homes. In the face of this crisis, the County remains committed to fighting the opioid crisis by fighting the pharmaceutical companies head on, funding rehabilitation services, and spreading the word about the dangers of opioid prescriptions.

In 2019, the County received \$22.1 million in cash and program funding for the opioid settlement from the pharmaceutical companies. An Opioid Crisis Mitigation Plan was developed and implemented to disburse the incoming funds in ways that addresses the opioid crisis through proven approaches at mitigation, including Recovery Coaches throughout area hospitals, Medically Assisted Treatment, increased treatment beds, and support programs for mother's suffering from drug addiction and more.

Superior Services

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

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

Cross-Sector Resources

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

ACCOMPLISHMENTS

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

- In 2018, the County Executive released a comprehensive Climate Action Plan that takes a multi-part approach to mitigating the effects of Climate Change in Cuyahoga County. The Plan includes \$5 million over 5 years for local municipalities to address the fact that our tree canopy has been reduced to 14 percent overall. The goal is to reach 40 percent by 2040 by creating local plans and then planting thousands of trees. In 2019, the first year of program funding, many municipalities indicated a high need, but they also recognized that they either did not have the infrastructure to implement a plan or they simply needed a plan. Most of the 2019 funding allowed communities, nonprofits and municipalities to lay the groundwork for subsequent planting in a sustainable and responsible manner. Many cities with the lowest percentage of canopy do not have an existing urban forestry management plan or an active tree commission; therefore, this is the first time many are addressing their tree canopy issues.
- The Plan also included the creation of a Green Bank. Cuyahoga County has contributed funds toward efforts to create a local Green Bank, an opportunity to support businesses, commercial ventures, non-profits and local governments with clean energy development and sustainability. Green Banks lend money for sustainable practices such as energy efficiency, renewable energy and other green initiatives at low rates to spur clean growth practices. Financing might be through low interest loans, credit enhancements, loan loss reserves, or co-investments. In 2019, the County's funds, along with funding from the Gund and Cleveland Foundations, hired the Coalition for Green Capital as consultants to help launch a local Green Bank.
- After conducting over 90 interviews with market participants in the County and studying various financial scenarios to determine the impact of a Green Bank, one of the first products offered will be low-cost power purchasing agreements (PPAs) for small-scale commercial solar customers that are currently unable to access affordable solar prices in the current market. These PPAs would be marketed through local installers to increase the number of solar deals they close in the County. Once the Green Bank is up and running, funds are expected to also be available for projects such as, residential and local government solar projects and opportunities to make buildings energy efficient. The County is also working with our regional metropolitan planning agency NOACA to plan for and install charging stations for electric vehicles. NOACA at the County's urging has set aside \$3 million for deployment of level 2 and DC fast charging stations over the next 5 years.
- The County is dedicated to ensuring that our businesses are growing and profitable by promoting and investing in entrepreneurship and inclusive innovation. The County accomplishes this by partnering with and providing funding to organizations that support small business. In 2019 Cuyahoga County made 6 loans to businesses totaling \$4,000,000, and another 184 small businesses were assisted by our economic development partners, with \$1,736,935 of County funding. This makes a total of 190 businesses assisted with \$5,736,935 of County funding in 2019.
- Cuyahoga County is committed to delivering high quality infrastructure improvements for the advancement of the County. The County's Public Works department administers the County Road Maintenance Reimbursement Program, which is a dedicated fund to partner with municipalities to extend the useful life of pavements on County roads by encouraging routine maintenance. In 2019, Public Works awarded approximately \$2.8 million among 42 local municipalities and villages.
- In 2019, Moody's Corporation reaffirmed Cuyahoga County's bond rating at Aa2, a definitive recognition of strong financial management and best practice financial policies.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2018. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current CAFR conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

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

Acknowledgments

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

Sincerely,



Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio

*Principal Officials
December 31, 2019*

Elected Officials

County Council

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

Other Elected Officials

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

Court Elected Officials

Eighth District Court of AppealsJudge Eileen T. Gallagher, Administrative
Judge Patricia Ann Blackmon Judge Mary J. Boyle
Judge Frank D. Celebrezze Judge Eileen A. Gallagher
Judge Sean C. Gallagher Judge Ray Headen
Judge Larry A. Jones, Sr. Judge Kathleen A. Keough
Judge Mary Eileen Kilbane Judge Anita Laster Mays
Judge Michelle J. Sheehan

Court of Common Pleas..... Judge John J. Russo, Administrative and Presiding
Judge Dick Ambrose Judge Deena R. Calabrese
Judge J. Philip Calabrese Judge Maureen E. Clancy
Judge Cassandra Collier-Williams Judge Brian J. Corrigan
Judge Peter J. Corrigan Judge Nancy A. Fuerst
Judge Steven E. Gall Judge Hollie L. Gallagher
Judge Kelly A. Gallagher Judge Shannon M. Gallagher
Judge Daniel Gaul Judge Emily Hagan
Judge Wanda C. Jones Judge Ashley Kilbane
Judge David T. Matia Judge Robert C. McClelland
Judge Timothy P. McCormick Judge Nancy R. McDonnell
Judge William T. McGinty Judge John P. O'Donnell
Judge Joseph D. Russo Judge Michael J. Russo
Judge Nancy M. Russo Judge Shirley Strickland Saffold
Judge Michael P. Shaughnessy Judge Brendan J. Sheehan
Judge John D. Sutula Judge Kathleen A. Sutula
Judge Joan C. Synenberg Judge Judge Deborah M. Turner

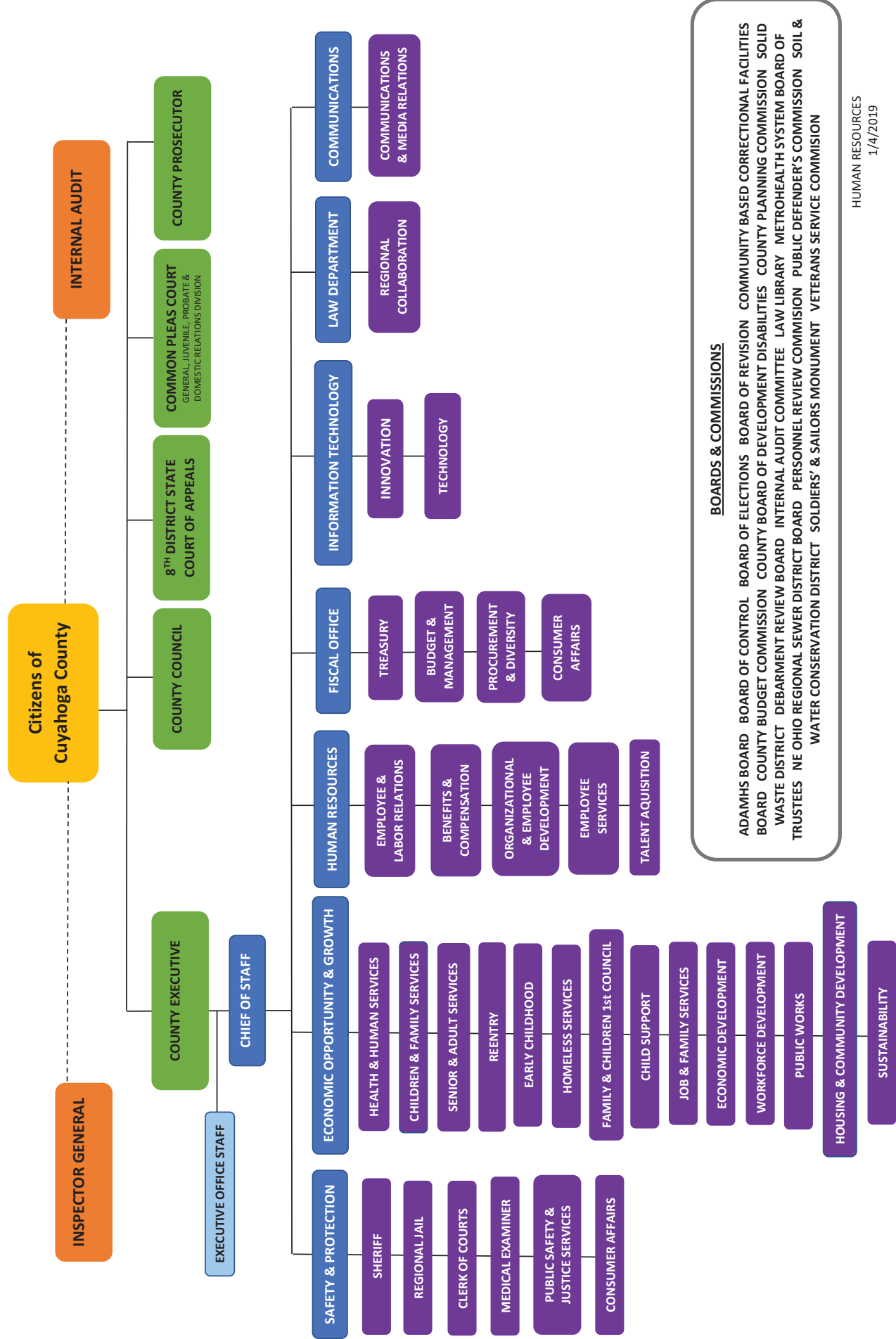
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Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2019

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

Appointed Charter Officials

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





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Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrell

Executive Director/CEO

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Financial Section

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Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Cuyahoga County
2079 East Ninth Street
Cleveland, Ohio 44115

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represent 88.7 percent and 97.1 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the MetroHealth System, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund, County Board of Developmental Disabilities Fund and the Opioid Mitigation Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

September 30, 2020

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

As management of Cuyahoga County (the County), we offer the readers of the County's financial statements the following discussion and analysis of the financial performance as well as an overall review of the County's financial activities for the fiscal year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key Financial Highlights for 2019 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2019 by approximately \$425.8 million (net position). Of the approximately \$425.8 million of net position, governmental activities accounted for approximately \$280.3 million of net position and business-type activities accounted for approximately \$145.5 million of net position.
- The County's overall net position decreased from the prior year due to increased expenses related to the sheriff, the County jails and various community development projects.
- During 2019, the County elected to use cash reserves to support a number of capital projects. One-time draws on reserves for projects in 2019 were used for the Enterprise Resource Planning (ERP), Jail Regionalization, and the Harvard Garage projects
- In 2017, Cuyahoga County filed suit against manufacturers, distributors, and four individuals who were instrumental in promoting opioids for sale and distribution nationally and in Cuyahoga County. In anticipation of the expected settlement, the County developed an Opioid Crisis Mitigation Plan. Phase I of this comprehensive mitigation plan is a planned investment of \$22.1 million in programs that work directly toward prevention, treatment, and recovery related to this epidemic. In 2019, the County began receiving the settlement monies from various pharmaceutical companies and implemented Phase I of the Opioid Crisis Mitigation Plan.

Using this Financial Report

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Reporting on the County as a Whole

Statement of Net Position and the Statement of Activities

While these documents include the various funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2019?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources and liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital's Board of Trustees who has certain powers and duties. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2019 this support amounted to \$32,472,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. During 2019, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2019 compared to 2018:

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$1,825,537	\$1,748,587	\$75,538	\$73,625	\$1,901,075	\$1,822,212
Noncurrent Assets:						
Net Pension Asset	3,273	3,784	68	78	3,341	3,862
Net OPEB Asset	474	537	0	0	474	537
Capital Assets, Net	1,260,805	1,274,835	103,693	108,353	1,364,498	1,383,188
<i>Total Assets</i>	<u>3,090,089</u>	<u>3,027,743</u>	<u>179,299</u>	<u>182,056</u>	<u>3,269,388</u>	<u>3,209,799</u>
Deferred Outflows of Resources						
Pension	237,302	111,179	4,923	2,280	242,225	113,459
OPEB	31,645	22,733	658	472	32,303	23,205
Deferred Amount on Refunding	1,233	1,438	0	0	1,233	1,438
<i>Total Deferred Outflows of Resources</i>	<u>270,180</u>	<u>135,350</u>	<u>5,581</u>	<u>2,752</u>	<u>275,761</u>	<u>138,102</u>
Liabilities						
Current Liabilities	132,887	80,356	1,464	2,417	134,351	82,773
Long-term Liabilities						
Due within one Year	101,892	92,921	865	779	102,757	93,700
Due in More than one Year						
Net Pension Liability	786,705	449,489	16,258	9,211	802,963	458,700
Net OPEB Liability	366,931	302,063	7,644	6,293	374,575	308,356
Other Amounts	1,314,306	1,389,011	12,899	13,456	1,327,205	1,402,467
<i>Total Liabilities</i>	<u>2,702,721</u>	<u>2,313,840</u>	<u>39,130</u>	<u>32,156</u>	<u>2,741,851</u>	<u>2,345,996</u>
Deferred Inflows of Resources						
Pension	15,041	112,953	257	2,273	15,298	115,226
OPEB	1,988	23,926	25	476	2,013	24,402
Property Taxes	358,878	355,229	0	0	358,878	355,229
Deferred Gain on Refunding	1,315	0	0	0	1,315	0
<i>Total Deferred Inflows of Resources</i>	<u>377,222</u>	<u>492,108</u>	<u>282</u>	<u>2,749</u>	<u>377,504</u>	<u>494,857</u>
Net Position						
Net Investment in Capital Assets	467,902	423,192	90,578	94,706	558,480	517,898
Restricted	702,197	554,133	0	0	702,197	554,133
Unrestricted (Deficit)	(889,773)	(620,180)	54,890	55,197	(834,883)	(564,983)
<i>Total Net Position</i>	<u>\$280,326</u>	<u>\$357,145</u>	<u>\$145,468</u>	<u>\$149,903</u>	<u>\$425,794</u>	<u>\$507,048</u>

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Governmental activities current assets increased due to the settlement receivable from the opioid settlements. Current assets increased despite a decrease in cash and cash equivalents as a result of increased community development expenses and decreased charges for services revenue. Capital assets decreased in both governmental and business-type activities since the County did not complete any major capital projects in 2019. Current liabilities in governmental activities increased from prior year primarily due to accrued wages payable and several projects having accounts payable at year end.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2019 and 2018:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services and						
Operating Assessments	\$146,523	\$174,044	\$31,225	\$34,223	\$177,748	\$208,267
Operating Grants, Contributions						
and Interest	418,017	413,336	0	0	418,017	413,336
Capital Grants and Contributions	48,299	47,159	1,517	474	49,816	47,633
<i>Total Program Revenues</i>	<u>612,839</u>	<u>634,539</u>	<u>32,742</u>	<u>34,697</u>	<u>645,581</u>	<u>669,236</u>
General Revenues						
Property Taxes	358,300	335,814	0	0	358,300	335,814
Sales Taxes	269,059	255,527	1,916	1,904	270,975	257,431
Hotel/Lodging Taxes	26,220	29,328	0	0	26,220	29,328
Excise Tax	14,325	13,935	0	0	14,325	13,935
Payments in Lieu of Taxes	2,269	2,831	0	0	2,269	2,831
Grants and Entitlements	59,607	49,210	0	0	59,607	49,210
Gain on Sale of Capital Assets	4,225	1,149	1,973	4	6,198	1,153
Unrestricted Contributions	8	42	0	0	8	42
Interest	33,076	19,920	0	0	33,076	19,920
Other	19,861	23,059	944	163	20,805	23,222
<i>Total General Revenues</i>	<u>786,950</u>	<u>730,815</u>	<u>4,833</u>	<u>2,071</u>	<u>791,783</u>	<u>732,886</u>
<i>Total Revenues</i>	<u>1,399,789</u>	<u>1,365,354</u>	<u>37,575</u>	<u>36,768</u>	<u>1,437,364</u>	<u>1,402,122</u>
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	149,356	141,531	0	0	149,356	141,531
External Portion	3,278	11,273	0	0	3,278	11,273
Judicial	492,899	422,617	0	0	492,899	422,617
Public Works	69,345	56,737	0	0	69,345	56,737
Health and Safety	144,602	110,841	0	0	144,602	110,841
Social Services	546,111	508,671	0	0	546,111	508,671
Community Development	171,754	111,954	0	0	171,754	111,954
Interest and Fiscal Charges	59,064	63,133	0	0	59,064	63,133
Sanitary Engineer	0	0	32,232	23,419	32,232	23,419
Airport	0	0	3,856	1,554	3,856	1,554
Parking Garage	0	0	3,767	4,469	3,767	4,469
Information Systems	0	0	617	709	617	709
<i>Total Program Expenses</i>	<u>1,636,409</u>	<u>1,426,757</u>	<u>40,472</u>	<u>30,151</u>	<u>1,676,881</u>	<u>1,456,908</u>
<i>Increase (Decrease) in Net</i>						
<i> Position before Special</i>						
<i> Items and Transfers</i>	(236,620)	(61,403)	(2,897)	6,617	(239,517)	(54,786)
Special Item	158,263	0	0	0	158,263	0
Transfers	1,538	(34,250)	(1,538)	34,250	0	0
<i>Change in Net Position</i>	<u>(76,819)</u>	<u>(95,653)</u>	<u>(4,435)</u>	<u>40,867</u>	<u>(81,254)</u>	<u>(54,786)</u>
Net Position Beginning of Year	357,145	452,798	149,903	109,036	507,048	561,834
Net Position End of Year	<u>\$280,326</u>	<u>\$357,145</u>	<u>\$145,468</u>	<u>\$149,903</u>	<u>\$425,794</u>	<u>\$507,048</u>

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Overall, total revenues and total expenses remained relatively constant from 2018 to 2019. Several items to note include the following activities.

- In 2019, the County began receiving the settlement monies from various pharmaceutical companies and implemented Phase I of the Opioid Crisis Mitigation Plan.
- Operating grants increased due to the County receiving additional governmental monies in 2019.
- Building sales by the Board of Developmental Disabilities, Sanitary Engineers, and Road & Bridge resulted in gains on capital assets.
- Interest revenue increased significantly due to better than expected market rates as a result of a portfolio restructure that took place in 2017.
- Sheriff's office and judicial expenses increased as the result of a new MetroHealth contract for the County jail medical services, new communications equipment for the sheriff's department, staffing increase in the number of corrections officers, and increase indigent defense cost.
- Community development expenses increased as the County continued spending the 2017 bond proceeds on the Rocket Mortgage FieldHouse.

Revenues and expenses in the business-type activities held fairly constant between 2018 and 2019. Several items to note include the following activities.

- Capital grants and contributions increased because there were more projects receiving reimbursements.
- Sanitary Engineers expenses increased due to additional infrastructure maintenance and repairs within the service communities.
- Airport expenses increased due to additional infrastructure repairs as well as a resurfacing project to improve runways and taxiways.

Component Unit – MetroHealth System

The MetroHealth System is the more significant of the County's component units. It is the public health care system for the County and is organized and operated by its Board of County Hospital Trustees pursuant to Chapter 339 of the Ohio Revised Code. Financial and operating highlights for 2019:

- Discharges, inpatient surgeries, and emergency room visits remained consistent.
- Outpatient visits increased by 4.2 percent and deliveries decreased by 3.4 percent.
- Patient days decreased 4.4 percent.
- Total surgical volumes decreased 2.4 percent.
- Case Mix Index remained consistent in 2019.
- Total net position decreased by \$81,401,000 for the year.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Financial Analysis of the County's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1.2 billion. Approximately \$114 million of this amount constitutes unassigned fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

General fund revenues and expenditures remained consistent with the prior year. Items of note include an increase in judicial expenses related to the sheriff and the downtown jail. Interest revenue increased due to better than expected market conditions.

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had an increase in fund balance as more levy money was allocated to the fund than the prior year. Intergovernmental revenue increased as a result of increased funding for the foster care program. Expenses increased from prior year as a result of an increase in the number of youth in custody over the prior year. The health and human services levy fund had a decrease in property tax revenue due to more levy money being allocated to other funds than in the prior year. Expenses increased slightly over prior year as a result of increased funding for juvenile court services.

The County Board of Developmental Disabilities fund had an increase in fund balance as a result of less paid for adult day service contracts. However, the level of service to adults has not decreased, only the billing of the contracts has been transitioned to private providers. The Board also sold their homes as the providing of adult activities centers is being transitioned to private providers.

The opioid mitigation fund had an increase in fund balance as the County recognized settlement proceeds.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the sanitary engineer fund decreased due to a decrease in charges for services revenue.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

General Fund Budgeting Highlights

Provisions for budgeting are prescribed by Ohio Revised Code Chapter 5705. Essentially, the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During 2019, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, and changes in the anticipated uses of approved funding. Actual revenues received were \$38,125,548 more than certification primarily due to receiving more sales tax than expected. Actual expenditures were \$24,294,726 less than appropriations due mainly to the diligence of management to control expenses.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2019 values compared to 2018.

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

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$90,588	\$92,070	\$6,199	\$6,616	\$96,787	\$98,686
Construction in Progress	66,728	29,733	0	1,704	66,728	31,437
Land Improvements	3,295	3,030	43,425	45,113	46,720	48,143
Utility Plant	0	0	29,625	28,589	29,625	28,589
Buildings, Structures and Improvements	959,799	995,938	21,035	22,298	980,834	1,018,236
Furniture, Fixtures and Equipment	13,787	19,152	1,231	1,445	15,018	20,597
Vehicles	2,184	2,222	2,178	2,588	4,362	4,810
Right to Use Community Center	906	1,057	0	0	906	1,057
Infrastructure	123,518	131,633	0	0	123,518	131,633
Total Capital Assets	<u>\$1,260,805</u>	<u>\$1,274,835</u>	<u>\$103,693</u>	<u>\$108,353</u>	<u>\$1,364,498</u>	<u>\$1,383,188</u>

Governmental activities total capital assets decreased \$14.0 million. Building, Structures, and Improvements decreased as a result of higher asset disposals vs. additions, while net accumulated depreciation increased. The asset disposals included the sale of various County-owned properties including the sale of group homes by the County Board of Developmental Disabilities. Infrastructure decreased as a result of no new additions in 2019 while depreciation remained steady. Furniture, Fixtures, and Equipment decreased as a net result of disposals exceeding additions. Construction in Progress increased as work continued on existing projects, including the County's Enterprise Resource Planning project, the buildout of the former RTA Harvard Garage in Newburgh Heights, and the Highland Road Bridge project.

Business-type activities construction in progress decreased because there were no new projects in progress in 2019. Land improvements decreased as a net result of higher depreciation and lower additions in 2019. Additional information on the County's capital assets can be found in Note 14 of this report.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

Long-Term Obligations

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

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

	Governmental Activities		Business Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$259,470	\$200,766	\$0	\$0	\$259,470	\$200,766
Revenue Bonds	596,158	681,207	0	0	596,158	681,207
Certificates of Participation	223,266	235,170	0	0	223,266	235,170
OPWC Loans	1,346	1,050	1,805	1,792	3,151	2,842
ODOT Loans	0	366	0	0	0	366
OWDA Loans	0	0	11,309	11,780	11,309	11,780
Capital Leases	307,766	334,951	0	0	307,766	334,951
Compensated Absences	28,192	28,422	650	663	28,842	29,085
Net Pension Liability						
OPERS	780,372	442,138	16,258	9,211	796,630	451,349
STRS	6,333	7,351	0	0	6,333	7,351
Net OPEB Liability						
OPERS	366,931	302,063	7,644	6,293	374,575	308,356
Total	<u>\$2,569,834</u>	<u>\$2,233,484</u>	<u>\$37,666</u>	<u>\$29,739</u>	<u>\$2,607,500</u>	<u>\$2,263,223</u>

The County's debt increased overall primarily as a result of the increase in the net pension liability. The net pension liability for OPERS increased significantly due to a change in the discount rate by OPERS. Information related to this change can be found in Notes 18 and 19 to the basic financial statements.

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
(Unaudited)

The County's overall legal debt margin was \$563 million at December 31, 2019. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

Current Issues

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

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

Contacting the County's Financial Management

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

Cuyahoga County, Ohio

Statement of Net Position

December 31, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$686,372,101	\$47,269,060	\$733,641,161	\$751,016,000	\$5,150,361
Cash and Cash Equivalents:					
In Segregated Accounts	19,274,596	0	19,274,596	0	660,136
In Segregated Capital Accounts	0	0	0	0	11,919,889
With Fiscal Agents	66,548,826	1,183,361	67,732,187	0	0
With Escrow Agents	2,507,100	0	2,507,100	0	0
Investments	0	0	0	485,576,000	0
Materials and Supplies Inventory	0	36,107	36,107	18,630,000	0
Accrued Interest Receivable	3,103,836	0	3,103,836	0	0
Accounts Receivable	4,411,294	691,201	5,102,495	131,208,000	766,234
Other Receivable	0	0	0	61,817,000	0
Internal Balances	20,560,260	(20,560,260)	0	0	0
Intergovernmental Receivable	83,119,585	0	83,119,585	0	0
Lease Receivable from Primary Government	0	0	0	0	231,994,658
Prepaid Items	2,574,561	0	2,574,561	15,871,000	192,974
Sales Taxes Receivable	72,250,468	383,544	72,634,012	0	0
Property Taxes Receivable	406,198,568	0	406,198,568	0	0
Special Assessments Receivable	0	46,535,089	46,535,089	0	0
Loans Receivable	93,621,671	0	93,621,671	0	0
Loans Receivable from Component Unit	231,994,658	0	231,994,658	0	0
Settlement Receivable	133,000,000	0	133,000,000	0	0
Net Pension Asset	3,272,710	68,181	3,340,891	5,590,000	0
Net OPEB Asset	474,300	0	474,300	0	0
Other Assets	0	0	0	15,413,000	0
Nondepreciable Capital Assets	157,316,777	6,198,695	163,515,472	203,493,000	573,206
Depreciable Capital Assets, Net	1,103,488,154	97,494,021	1,200,982,175	342,381,000	6,713,751
Total Assets	3,090,089,465	179,298,999	3,269,388,464	2,030,995,000	257,971,209
Deferred Outflows of Resources					
Pension	237,302,317	4,922,975	242,225,292	280,994,000	0
OPEB	31,644,871	658,164	32,303,035	44,980,000	0
Deferred Amount on Refunding	1,232,403	0	1,232,403	2,129,000	0
Total Deferred Outflows of Resources	270,179,591	5,581,139	275,760,730	328,103,000	0
Liabilities					
Accounts Payable	56,323,004	560,971	56,883,975	65,532,000	1,547,072
Accrued Wages	12,619,005	207,594	12,826,599	52,980,000	0
Contracts Payable	6,192,336	0	6,192,336	0	0
Other Liabilities	0	0	0	14,084,000	0
Intergovernmental Payable	15,409,662	572,224	15,981,886	6,257,000	1,879,025
Retainage Payable	2,910,445	0	2,910,445	0	0
Accrued Interest Payable	6,123,537	0	6,123,537	20,770,000	0
Claims Payable	13,914,786	0	13,914,786	0	0
Unearned Revenue	12,512,000	10,270	12,522,270	0	1,564,142
Employee Withholdings Payable	6,881,331	112,969	6,994,300	0	0
Long-Term Liabilities:					
Due Within One Year	101,891,568	864,957	102,756,525	23,891,000	25,452,875
Due In More Than One Year					
Net Pension Liability (See Note 18)	786,705,299	16,257,758	802,963,057	892,828,000	0
Net OPEB Liability (See Note 19)	366,931,366	7,644,403	374,575,769	483,355,000	0
Other Amounts	1,314,306,443	12,899,008	1,327,205,451	1,139,599,000	208,816,935
Total Liabilities	2,702,720,782	39,130,154	2,741,850,936	2,699,296,000	239,260,049
Deferred Inflows of Resources					
Pension	15,040,949	257,010	15,297,959	14,323,000	0
OPEB	1,988,320	24,529	2,012,849	1,311,000	0
Property Taxes	358,878,162	0	358,878,162	0	0
Deferred Gain on Refunding	1,314,617	0	1,314,617	0	0
Total Deferred Inflows of Resources	\$377,222,048	\$281,539	\$377,503,587	\$15,634,000	\$0

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
Net Position					
Net Investment in Capital Assets	\$467,902,212	\$90,578,531	\$558,480,743	\$130,826,000	\$5,036,952
Restricted for:					
Capital Projects	47,528,162	0	47,528,162	0	0
Health and Human Services	61,976,187	0	61,976,187	0	0
Motor Vehicle	58,588,705	0	58,588,705	0	0
Developmental Disabilities	170,022,052	0	170,022,052	0	0
Community Development Programs	59,720,419	0	59,720,419	0	0
Children's Services	15,663,178	0	15,663,178	0	0
Alcohol and Drug Preventative Services	27,913,292	0	27,913,292	0	0
Opioid Healthcare Programs	114,280,296	0	114,280,296	0	0
Health and Safety Services	10,623,596	0	10,623,596	0	0
Land Reutilization	409,387	0	409,387	0	0
Tax Assessment Operations	25,079,142	0	25,079,142	0	0
General Government	28,407,049	0	28,407,049	0	0
Judicial Services	44,208,188	0	44,208,188	0	0
Social Services	6,024,680	0	6,024,680	0	0
Infrastructure System Operations	917,847	0	917,847	0	0
Convention Center Hotel Operations	10,069,344	0	10,069,344	0	0
Unclaimed Monies	16,456,309	0	16,456,309	0	0
Other Purposes	4,308,908	0	4,308,908	0	0
MetroHealth System					
Expendable	0	0	0	52,988,000	0
Nonexpendable	0	0	0	20,046,000	0
Unrestricted (Deficit)	(889,772,727)	54,889,914	(834,882,813)	(559,692,000)	13,674,208
Total Net Position	\$280,326,226	\$145,468,445	\$425,794,671	(\$355,832,000)	\$18,711,160

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$149,356,160	\$39,742,339	\$274,307	\$2,599,480
Legislative and Executive - External Portion	3,278,100	3,266,134	0	0
Judicial	492,899,347	73,836,567	57,757,931	1,902,860
Public Works	69,344,582	2,527,676	39,036,494	31,854,468
Health and Safety	144,601,397	2,687,278	31,141,909	0
Social Services	546,111,130	5,197,073	281,303,269	1,206
Community Development	171,754,309	19,266,316	8,503,015	11,940,716
Interest and Fiscal Charges	59,064,232	0	0	0
<i>Total Governmental Activities</i>	<u>1,636,409,257</u>	<u>146,523,383</u>	<u>418,016,925</u>	<u>48,298,730</u>
Business-Type Activities:				
Sanitary Engineer	32,232,310	25,194,784	0	1,516,763
Airport	3,855,812	1,134,672	0	0
Parking Garage	3,766,668	4,171,088	0	0
Information Systems	617,229	724,637	0	0
<i>Total Business-Type Activities</i>	<u>40,472,019</u>	<u>31,225,181</u>	<u>0</u>	<u>1,516,763</u>
<i>Total - Primary Government</i>	<u>\$1,676,881,276</u>	<u>\$177,748,564</u>	<u>\$418,016,925</u>	<u>\$49,815,493</u>
Component Units				
MetroHealth System (1)	\$1,433,865,000	\$1,064,005,000	\$46,644,000	\$985,000
Cuyahoga County Convention Facilities Development Corporation	<u>38,429,621</u>	<u>23,540,758</u>	<u>0</u>	<u>0</u>
<i>Totals - Component Units</i>	<u>\$1,472,294,621</u>	<u>\$1,087,545,758</u>	<u>\$46,644,000</u>	<u>\$985,000</u>
		General Revenues		
		Property Taxes Levied for:		
		General Purposes		
		General Obligation Bond Retirement		
		Health and Human Services		
		Children's Services		
		Developmental Disabilities		
		Sales Taxes Levied for General Purposes		
		Hotel/Lodging Taxes		
		Excise Tax		
		Payments in Lieu of Taxes		
		Grants and Entitlements not Restricted to Specific Programs		
		Gain on Sale of Capital Asset		
		Unrestricted Contributions		
		Interest		
		Other		
		<i>Total General Revenues</i>		
		Special Item - Settlement Proceeds		
		Transfers		
		<i>Total General Revenues, Special Item and Transfers</i>		
		Change in Net Position		
		<i>Net Position Beginning of Year - Restated (See Note 3)</i>		
		<i>Net Position End of Year</i>		

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
(\$106,740,034)	\$0	(\$106,740,034)	\$0	\$0
(11,966)	0	(11,966)	0	0
(359,401,989)	0	(359,401,989)	0	0
4,074,056	0	4,074,056	0	0
(110,772,210)	0	(110,772,210)	0	0
(259,609,582)	0	(259,609,582)	0	0
(132,044,262)	0	(132,044,262)	0	0
(59,064,232)	0	(59,064,232)	0	0
(1,023,570,219)	0	(1,023,570,219)	0	0
0	(5,520,763)	(5,520,763)	0	0
0	(2,721,140)	(2,721,140)	0	0
0	404,420	404,420	0	0
0	107,408	107,408	0	0
0	(7,730,075)	(7,730,075)	0	0
(1,023,570,219)	(7,730,075)	(1,031,300,294)	0	0
0	0	0	(322,231,000)	0
0	0	0	0	(14,888,863)
0	0	0	(322,231,000)	(14,888,863)
14,438,458	0	14,438,458	0	0
25,158,528	0	25,158,528	0	0
179,474,559	0	179,474,559	0	0
43,283,387	0	43,283,387	0	0
95,945,382	0	95,945,382	0	0
269,058,993	1,916,594	270,975,587	0	0
26,220,172	0	26,220,172	0	0
14,324,705	0	14,324,705	0	0
2,268,505	0	2,268,505	0	0
59,606,748	0	59,606,748	0	0
4,225,094	1,973,351	6,198,445	0	0
7,967	0	7,967	0	0
33,076,420	0	33,076,420	41,156,000	12,079,054
19,860,773	943,691	20,804,464	199,674,000	5,445,800
786,949,691	4,833,636	791,783,327	240,830,000	17,524,854
158,263,400	0	158,263,400	0	0
1,538,461	(1,538,461)	0	0	0
946,751,552	3,295,175	950,046,727	240,830,000	17,524,854
(76,818,667)	(4,434,900)	(81,253,567)	(81,401,000)	2,635,991
357,144,893	149,903,345	507,048,238	(274,431,000)	16,075,169
\$280,326,226	\$145,468,445	\$425,794,671	(\$355,832,000)	\$18,711,160

Cuyahoga County, Ohio

Balance Sheet Governmental Funds December 31, 2019

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$121,004,020	\$28,858,104	\$13,357,737	\$155,910,202
Cash and Cash Equivalents				
In Segregated Accounts	6,579,512	147,307	0	230,524
With Escrow Agents	0	0	0	0
Accrued Interest Receivable	2,897,748	0	0	0
Accounts Receivable	2,256,118	12,891	0	0
Interfund Receivable	20,666,918	0	0	0
Intergovernmental Receivable	18,762,977	19,774,902	2,209,521	8,677,292
Prepaid Items	450,000	0	0	0
Sales Taxes Receivable	66,800,582	0	0	0
Property Taxes Receivable	26,051,203	80,281,126	70,231,401	108,973,515
Settlement Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	16,456,309	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$281,925,387	\$129,074,330	\$85,798,659	\$273,791,533
Liabilities				
Accounts Payable	\$3,657,861	\$4,861,528	\$1,119,016	\$1,543,918
Accrued Wages	5,705,006	1,497,532	214,504	2,079,877
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	3,432,262	3,029,011	178,345	847,166
Interfund Payable	1,583,652	743,922	193,849	0
Employee Withholdings Payable	3,118,865	814,929	116,729	1,131,830
Unearned Revenue	7,400	0	0	0
Total Liabilities	17,505,046	10,946,922	1,822,443	5,602,791
Deferred Inflows of Resources				
Property Taxes	24,266,996	70,931,563	62,052,233	96,286,349
Unavailable Revenue	9,268,004	17,623,796	10,388,689	18,223,784
Total Deferred Inflows of Resources	33,535,000	88,555,359	72,440,922	114,510,133
Fund Balances				
Nonspendable	36,311,309	0	0	0
Restricted	0	29,572,049	11,535,294	153,678,609
Committed	6,686	0	0	0
Assigned	80,169,343	0	0	0
Unassigned (Deficit)	114,398,003	0	0	0
Total Fund Balances	230,885,341	29,572,049	11,535,294	153,678,609
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$281,925,387	\$129,074,330	\$85,798,659	\$273,791,533

See accompanying notes to the basic financial statements

Opioid Mitigation	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$22,103,421	\$0	\$258,501,073	\$599,734,557
0	0	12,317,253	19,274,596
2,507,100	0	0	2,507,100
0	0	206,088	3,103,836
0	0	2,016,607	4,285,616
0	0	0	20,666,918
0	0	30,093,451	79,518,143
0	0	0	450,000
0	0	5,449,886	72,250,468
0	0	120,661,323	406,198,568
133,000,000	0	0	133,000,000
0	231,994,658	93,621,671	325,616,329
0	0	0	16,456,309
0	7,637	66,541,189	66,548,826
<u>\$157,610,521</u>	<u>\$232,002,295</u>	<u>\$589,408,541</u>	<u>\$1,749,611,266</u>
\$30,825,625	\$0	\$12,483,358	\$54,491,306
0	0	2,371,987	11,868,906
0	0	6,192,336	6,192,336
0	0	2,910,445	2,910,445
0	0	3,704,745	11,191,529
0	0	581,238	3,102,661
0	0	1,290,788	6,473,141
12,504,600	0	0	12,512,000
<u>43,330,225</u>	<u>0</u>	<u>29,534,897</u>	<u>108,742,324</u>
0	0	105,341,021	358,878,162
0	0	26,017,779	81,522,052
<u>0</u>	<u>0</u>	<u>131,358,800</u>	<u>440,400,214</u>
0	0	0	36,311,309
114,280,296	232,002,295	428,528,391	969,596,934
0	0	0	6,686
0	0	0	80,169,343
0	0	(13,547)	114,384,456
<u>114,280,296</u>	<u>232,002,295</u>	<u>428,514,844</u>	<u>1,200,468,728</u>
<u>\$157,610,521</u>	<u>\$232,002,295</u>	<u>\$589,408,541</u>	<u>\$1,749,611,266</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019*

Total Governmental Fund Balances	\$1,200,468,728
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*Amounts reported for governmental activities in the
statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,260,804,931
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Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:

Delinquent Property Taxes	47,320,406	
Hotel/Motel Taxes	1,792,753	
Intergovernmental	32,408,893	
Total	81,522,052	

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

Net Position	10,649,881	
Internal Balances	207,901	
Capital Assets	(424,718)	
Net Pension Asset	(170,454)	
Deferred Outflows - Pension	(12,307,438)	
Net Pension Liability	40,644,395	
Deferred Inflows - Pension	642,524	
Deferred Outflows - OPEB	(1,645,411)	
Net OPEB Liability	19,111,009	
Deferred Inflows - OPEB	61,322	
Compensated Absences	1,137,002	
Total	57,906,013	

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(6,123,537)
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Deferred outflows of resources represent deferred charges on refundings, which are not reported in the governmental funds.	1,232,403
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Deferred inflows of resources represent deferred gains on refundings, which are not reported in the governmental funds.	(1,314,617)
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The net pension asset, net OPEB asset, net pension liability and net OPEB liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds.

Net Pension Asset	3,272,710	
Net OPEB Asset	474,300	
Deferred Outflows - Pension	237,302,317	
Deferred Outflows - OPEB	31,644,871	
Deferred Inflows - Pension	(15,040,949)	
Deferred Inflows - OPEB	(1,988,320)	
Net Pension Liability	(786,705,299)	
Net OPEB Liability	(366,931,366)	
Total	(897,971,736)	

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

Unvoted General Obligation Bonds	(259,469,382)	
Certificates of Participation	(223,265,971)	
Revenue Bonds	(596,158,206)	
Loans Payable	(1,345,885)	
Capital Lease Payable	(307,766,236)	
Compensated Absences	(28,192,331)	
Total	(1,416,198,011)	

<i>Net Position of Governmental Activities</i>	<u><u>\$280,326,226</u></u>
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See accompanying notes to the basic financial statements

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Cuyahoga County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$14,430,062	\$88,366,339	\$40,490,887	\$96,998,022
Sales Tax	275,660,165	0	0	0
Hotel/Lodging Taxes	5,375,399	0	0	0
Excise Tax	0	0	0	0
Payments in Lieu of Taxes	284	0	3,850	1,726
Charges for Services	75,136,999	191,748	9,486	3,058,992
Licenses and Permits	75,904	0	0	0
Fines and Forfeitures	7,724,932	0	17,085	0
Intergovernmental	58,854,184	153,454,271	1,785,599	85,895,332
Interest	28,449,089	0	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	7,967	3,121,402	52,500	12,652
Other	9,114,446	1,089,398	50,920	1,534,099
<i>Total Revenues</i>	<u>474,829,431</u>	<u>246,223,158</u>	<u>42,410,327</u>	<u>187,500,823</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	68,292,320	0	0	0
Judicial	289,867,921	0	21,020,194	0
Public Works	0	0	0	0
Health and Safety	562,939	0	32,472,000	0
Social Services	6,649,960	225,093,860	14,222,860	161,031,074
Community Development	25,000,763	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	1,242,912	1,881,908	0	0
Interest and Fiscal Charges	3,051,657	517,700	0	0
Issuance Costs	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
<i>Total Expenditures</i>	<u>394,668,472</u>	<u>227,493,468</u>	<u>67,715,054</u>	<u>161,031,074</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>80,160,959</u>	<u>18,729,690</u>	<u>(25,304,727)</u>	<u>26,469,749</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	134,879	162	0	7,856,669
General Obligation Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	19,978,379	128,789	16,002,074	0
Transfers Out	(107,668,839)	(30,000)	(78,543)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(87,555,581)</u>	<u>98,951</u>	<u>15,923,531</u>	<u>7,856,669</u>
Special Item				
Settlement Proceeds	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>(7,394,622)</u>	<u>18,828,641</u>	<u>(9,381,196)</u>	<u>34,326,418</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>238,279,963</u>	<u>10,743,408</u>	<u>20,916,490</u>	<u>119,352,191</u>
<i>Fund Balances End of Year</i>	<u>\$230,885,341</u>	<u>\$29,572,049</u>	<u>\$11,535,294</u>	<u>\$153,678,609</u>

See accompanying notes to the basic financial statements

Opioid Mitigation	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$0	\$121,493,599	\$361,778,909
0	0	17,954,396	293,614,561
0	0	20,990,562	26,365,961
0	0	14,324,705	14,324,705
0	0	2,262,645	2,268,505
0	0	49,155,321	127,552,546
0	0	2,752,287	2,828,191
0	0	2,404,204	10,146,221
0	0	219,024,120	519,013,506
0	11,940,716	4,627,331	45,017,136
0	0	2,730,291	2,730,291
0	0	2,536,799	5,731,320
0	0	5,102,960	16,891,823
0	11,940,716	465,359,220	1,428,263,675
0	0	53,164,430	121,456,750
0	0	82,398,499	393,286,614
0	0	27,709,062	27,709,062
43,983,104	0	65,329,457	142,347,500
0	0	82,118,355	489,116,109
0	0	126,694,806	151,695,569
0	0	78,785,949	78,785,949
0	24,059,430	59,933,947	87,118,197
0	11,940,570	47,311,864	62,821,791
0	0	524,571	524,571
0	0	16,762,603	16,762,603
43,983,104	36,000,000	640,733,543	1,571,624,715
(43,983,104)	(24,059,284)	(175,374,323)	(143,361,040)
0	0	756,955	8,748,665
0	0	39,500,000	39,500,000
0	0	37,045,000	37,045,000
0	0	358,501	358,501
0	0	3,757,234	3,757,234
0	0	(36,792,154)	(36,792,154)
0	0	109,166,129	145,275,371
0	0	(40,223,179)	(148,000,561)
0	0	113,568,486	49,892,056
158,263,400	0	0	158,263,400
114,280,296	(24,059,284)	(61,805,837)	64,794,416
0	256,061,579	490,320,681	1,135,674,312
\$114,280,296	\$232,002,295	\$428,514,844	\$1,200,468,728

Cuyahoga County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019*

Net Change in Fund Balances - Total Governmental Funds		\$64,794,416
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period:		
Capital Outlays	45,368,798	
Depreciation/Amortization	(53,957,692)	
Total		(8,588,894)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(4,537,086)
Capital assets paid for with capital projects funds relating to enterprise activities were transferred upon completion from governmental activities to other enterprise funds.		
		(903,794)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Delinquent Property Taxes	(3,478,595)	
Sales Taxes	(24,555,568)	
Hotel/Motel Taxes	(145,789)	
Intergovernmental	(10,779,669)	
Total		(38,959,621)
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal Retirement	87,118,197	
Payment to Refunded Bond Escrow Agent	53,554,757	
Total		140,672,954
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Accrued Interest on Bonds	(213,910)	
Amortization of Premium	4,147,758	
Amortization of Discount	(27,660)	
Deferred Charge on Refunding Amortization	(205,785)	
Deferred Gain on Refunding Amortization	57,156	
Total		3,757,559
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		229,858
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.		
Pension	57,840,881	
OPEB	428,419	
Total		58,269,300
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(171,532,342)	
OPEB	(34,510,026)	
Total		(206,042,368)
Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.		
Change in Net Position	(13,007,879)	
Change in Internal Balance	483,604	
Change in Capital Assets	(54,785)	
Contractually Required Contribution - Pension	(2,990,864)	
Contractually Required Contribution - OPEB	(22,313)	
Change in Net Pension Liability	8,987,253	
Change in Net OPEB Liability	1,807,412	
Change in Compensated Absences	(52,684)	
Total		(4,850,256)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.		
General Obligation Bonds Issued	(39,500,000)	
General Obligation Refunding Bonds Issued	(37,045,000)	
OPWC Loans Issued	(358,501)	
Premium on General Obligation Bonds	(3,757,234)	
Total		(80,660,735)
<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$76,818,667)</u></u>
See accompanying notes to the basic financial statements		

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$14,996,527	\$15,033,439	\$13,483,901	(\$1,549,538)
Sales Tax	237,665,622	228,973,233	252,856,916	23,883,683
Hotel/Lodging Taxes	4,372,042	4,212,139	4,651,498	439,359
Payments in Lieu of Taxes	267	257	284	27
Charges for Services	69,585,955	67,958,312	74,942,575	6,984,263
Licenses and Permits	71,344	68,734	75,904	7,170
Fines and Forfeitures	8,410,257	8,083,508	9,161,101	1,077,593
Intergovernmental	46,792,083	51,468,580	53,970,500	2,501,920
Interest	18,940,221	18,247,501	20,150,857	1,903,356
Contributions and Donations	7,488	7,214	7,967	753
Other	6,704,187	6,422,637	9,299,599	2,876,962
<i>Total Revenues</i>	<u>407,545,993</u>	<u>400,475,554</u>	<u>438,601,102</u>	<u>38,125,548</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	87,829,566	90,532,687	78,878,123	11,654,564
Judicial	276,654,872	306,339,589	295,130,027	11,209,562
Health and Safety	607,982	751,293	718,851	32,442
Social Services	7,043,970	7,147,771	6,734,117	413,654
Community Development	18,057,228	28,621,717	27,637,213	984,504
<i>Total Expenditures</i>	<u>390,193,618</u>	<u>433,393,057</u>	<u>409,098,331</u>	<u>24,294,726</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>17,352,375</u>	<u>(32,917,503)</u>	<u>29,502,771</u>	<u>62,420,274</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	126,776	122,139	134,879	12,740
Advances In	1,195,773	1,152,038	750,000	(402,038)
Transfers In	28,884,888	23,053,450	26,478,379	3,424,929
Transfers Out	(76,964,252)	(117,002,609)	(114,168,839)	2,833,770
<i>Total Other Financing Sources (Uses)</i>	<u>(46,756,815)</u>	<u>(92,674,982)</u>	<u>(86,805,581)</u>	<u>5,869,401</u>
<i>Net Change in Fund Balance</i>	<u>(29,404,440)</u>	<u>(125,592,485)</u>	<u>(57,302,810)</u>	<u>68,289,675</u>
Fund Balance Beginning of Year	179,558,073	179,558,073	179,558,073	0
Prior Year Encumbrances Appropriated	<u>10,642,620</u>	<u>10,642,620</u>	<u>10,642,620</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$160,796,253</u>	<u>\$64,608,208</u>	<u>\$132,897,883</u>	<u>\$68,289,675</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$53,957,568	\$95,610,796	\$87,573,100	(\$8,037,696)
Charges for Services	121,662	215,581	197,458	(18,123)
Intergovernmental	88,677,531	157,133,276	143,923,579	(13,209,697)
Contributions and Donations	0	3,111,792	3,111,792	0
Other	2,607,531	1,508,780	1,120,330	(388,450)
<i>Total Revenues</i>	145,364,292	257,580,225	235,926,259	(21,653,966)
Expenditures				
Current:				
Social Services	258,228,397	271,336,702	250,768,689	20,568,013
<i>Excess of Revenues Over (Under) Expenditures</i>	(112,864,105)	(13,756,477)	(14,842,430)	(1,085,953)
Other Financing Sources (Uses)				
Sale of Capital Assets	162	162	162	0
Advances Out	0	(4,476,274)	(4,476,274)	0
Transfers In	79,352	140,610	128,789	(11,821)
Transfers Out	(30,000)	(30,000)	(30,000)	0
<i>Total Other Financing Sources (Uses)</i>	49,514	(4,365,502)	(4,377,323)	(11,821)
<i>Net Change in Fund Balance</i>	(112,814,591)	(18,121,979)	(19,219,753)	(1,097,774)
Fund Balance Beginning of Year	138,117	138,117	138,117	0
Prior Year Encumbrances Appropriated	17,232,790	17,232,790	17,232,790	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$95,443,684)</u>	<u>(\$751,072)</u>	<u>(\$1,848,846)</u>	<u>(\$1,097,774)</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$42,686,960	\$42,779,777	\$39,986,724	(\$2,793,053)
Payments in Lieu of Taxes	1,235	3,052	3,850	798
Charges for Services	3,203	7,916	9,986	2,070
Fines and Forfeitures	5,977	14,772	18,635	3,863
Intergovernmental	575,737	1,422,917	1,795,002	372,085
Contributions and Donations	16,839	41,617	52,500	10,883
Other	26,195	64,739	81,668	16,929
<i>Total Revenues</i>	<u>43,316,146</u>	<u>44,334,790</u>	<u>41,948,365</u>	<u>(2,386,425)</u>
Expenditures				
Current:				
General Government:				
Judicial	22,849,675	24,311,093	22,316,992	1,994,101
Health and Safety	32,472,000	32,472,000	32,472,000	0
Social Services	15,513,805	15,498,434	14,408,205	1,090,229
<i>Total Expenditures</i>	<u>70,835,480</u>	<u>72,281,527</u>	<u>69,197,197</u>	<u>3,084,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(27,519,334)</u>	<u>(27,946,737)</u>	<u>(27,248,832)</u>	<u>697,905</u>
Other Financing Sources (Uses)				
Advances In	1,435,739	3,548,390	4,476,274	927,884
Transfers In	15,662,077	16,708,394	16,002,074	(706,320)
Transfers Out	(618,471)	(4,909,187)	(78,543)	4,830,644
<i>Total Other Financing Sources (Uses)</i>	<u>16,479,345</u>	<u>15,347,597</u>	<u>20,399,805</u>	<u>5,052,208</u>
<i>Net Change in Fund Balance</i>	<u>(11,039,989)</u>	<u>(12,599,140)</u>	<u>(6,849,027)</u>	<u>5,750,113</u>
Fund Balance Beginning of Year	11,667,164	11,667,164	11,667,164	0
Prior Year Encumbrances Appropriated	1,927,387	1,927,387	1,927,387	0
<i>Fund Balance End of Year</i>	<u>\$2,554,562</u>	<u>\$995,411</u>	<u>\$6,745,524</u>	<u>\$5,750,113</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$106,533,577	\$106,765,243	\$95,879,119	(\$10,886,124)
Payments in Lieu of Taxes	3,083	1,538	1,726	188
Charges for Services	5,464,337	2,725,841	3,058,992	333,151
Intergovernmental	156,298,112	77,968,082	87,497,267	9,529,185
Contributions and Donations	22,601	11,274	12,652	1,378
Other	2,740,392	1,367,023	1,534,099	167,076
<i>Total Revenues</i>	271,062,102	188,839,001	187,983,855	(855,146)
Expenditures				
Current:				
Social Services	197,286,375	192,802,842	175,608,725	17,194,117
<i>Excess of Revenues Over (Under) Expenditures</i>	73,775,727	(3,963,841)	12,375,130	16,338,971
Other Financing Sources (Uses)				
Sale of Capital Assets	14,034,524	7,001,012	7,856,669	855,657
<i>Net Change in Fund Balance</i>	87,810,251	3,037,171	20,231,799	17,194,628
Fund Balance Beginning of Year	100,667,557	100,667,557	100,667,557	0
Prior Year Encumbrances Appropriated	11,047,069	11,047,069	11,047,069	0
<i>Fund Balance End of Year</i>	<u>\$199,524,877</u>	<u>\$114,751,797</u>	<u>\$131,946,425</u>	<u>\$17,194,628</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Opioid Mitigation
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Special Item				
Settlement Proceeds	15,289,798	21,610,912	22,103,286	492,374
<i>Net Change in Fund Balance</i>	15,289,798	21,610,912	22,103,286	492,374
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$15,289,798</u>	<u>\$21,610,912</u>	<u>\$22,103,286</u>	<u>\$492,374</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$38,451,833	\$8,817,227	\$47,269,060	\$70,181,235
Cash and Cash Equivalents				
with Fiscal Agents	4,336	1,179,025	1,183,361	0
Materials and Supplies Inventory	0	36,107	36,107	0
Intergovernmental Receivable	0	0	0	3,601,442
Accounts Receivable	449,170	242,031	691,201	125,678
Sales Taxes Receivable	0	383,544	383,544	0
Special Assessments Receivable	46,535,089	0	46,535,089	0
Prepaid Items	0	0	0	2,124,561
Interfund Receivable	0	0	0	2,813,047
<i>Total Current Assets</i>	<u>85,440,428</u>	<u>10,657,934</u>	<u>96,098,362</u>	<u>78,845,963</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Nondepreciable Capital Assets	30,532	6,168,163	6,198,695	0
Depreciable Capital Assets, Net	32,900,265	64,593,756	97,494,021	424,718
Net Pension Asset	68,181	0	68,181	170,454
<i>Total Noncurrent Assets</i>	<u>32,998,978</u>	<u>70,761,919</u>	<u>103,760,897</u>	<u>595,172</u>
<i>Total Assets</i>	<u>118,439,406</u>	<u>81,419,853</u>	<u>199,859,259</u>	<u>79,441,135</u>
Deferred Outflows of Resources				
Pension	4,922,975	0	4,922,975	12,307,438
OPEB	658,164	0	658,164	1,645,411
<i>Total Deferred Outflows of Resources</i>	<u>5,581,139</u>	<u>0</u>	<u>5,581,139</u>	<u>13,952,849</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	545,605	15,366	560,971	1,831,698
Accrued Wages	185,682	21,912	207,594	750,099
Intergovernmental Payable	114,119	458,105	572,224	4,218,133
Interfund Payable	3,169	20,349,190	20,352,359	24,945
Employee Withholdings Payable	101,044	11,925	112,969	408,190
Unearned Revenue	10,270	0	10,270	0
Compensated Absences Payable	37,326	4,525	41,851	81,946
OWDA Loans Payable	757,466	0	757,466	0
OPWC Loans Payable	65,640	0	65,640	0
Claims Payable	0	0	0	13,914,786
<i>Total Current Liabilities</i>	<u>1,820,321</u>	<u>20,861,023</u>	<u>22,681,344</u>	<u>21,229,797</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	539,256	68,673	607,929	1,055,056
OWDA Loans Payable	10,551,204	0	10,551,204	0
OPWC Loans Payable	1,739,875	0	1,739,875	0
Net Pension Liability	16,257,758	0	16,257,758	40,644,395
Net OPEB Liability	7,644,403	0	7,644,403	19,111,009
<i>Total Long-Term Liabilities</i>	<u>36,732,496</u>	<u>68,673</u>	<u>36,801,169</u>	<u>60,810,460</u>
<i>Total Liabilities</i>	<u>\$38,552,817</u>	<u>\$20,929,696</u>	<u>\$59,482,513</u>	<u>\$82,040,257</u>

(continued)

Cuyahoga County, Ohio
Statement of Fund Net Position (continued)
Proprietary Funds
December 31, 2019

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Deferred Inflows of Resources				
Pension	\$257,010	\$0	\$257,010	\$642,524
OPEB	24,529	0	24,529	61,322
<i>Total Deferred Inflows of Resources</i>	<u>281,539</u>	<u>0</u>	<u>281,539</u>	<u>703,846</u>
Net Position				
Net Investment in Capital Assets	19,816,612	70,761,919	90,578,531	424,718
Unrestricted (Deficit)	<u>65,369,577</u>	<u>(10,271,762)</u>	<u>55,097,815</u>	<u>10,225,163</u>
<i>Total Net Position</i>	<u>\$85,186,189</u>	<u>\$60,490,157</u>	<u>145,676,346</u>	<u>\$10,649,881</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:			<u>(207,901)</u>	
Net position of business-type activities			<u>\$145,468,445</u>	

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019*

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	\$25,194,784	\$6,030,397	\$31,225,181	\$159,994,301
Other	31,312	912,379	943,691	2,968,950
<i>Total Operating Revenues</i>	<u>25,226,096</u>	<u>6,942,776</u>	<u>32,168,872</u>	<u>162,963,251</u>
Operating Expenses				
Personal Services	14,693,726	1,355,248	16,048,974	44,772,181
Materials and Supplies	2,501,372	84,815	2,586,187	12,613,840
Contractual Services	12,222,080	1,423,419	13,645,499	22,579,817
Claims	0	0	0	100,207,731
Depreciation	1,827,803	3,698,761	5,526,564	130,819
Other	370,455	754,941	1,125,396	872,199
<i>Total Operating Expenses</i>	<u>31,615,436</u>	<u>7,317,184</u>	<u>38,932,620</u>	<u>181,176,587</u>
<i>Operating Income (Loss)</i>	<u>(6,389,340)</u>	<u>(374,408)</u>	<u>(6,763,748)</u>	<u>(18,213,336)</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,916,594	1,916,594	0
Interest and Fiscal Charges	(333,745)	(722,050)	(1,055,795)	0
Gain on Sale of Capital Assets	1,973,351	0	1,973,351	13,515
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,639,606</u>	<u>1,194,544</u>	<u>2,834,150</u>	<u>13,515</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(4,749,734)</u>	<u>820,136</u>	<u>(3,929,598)</u>	<u>(18,199,821)</u>
Capital Contributions	1,516,763	903,794	2,420,557	24,497
Transfers In	640,561	265,730	906,291	5,411,955
Transfers Out	(1,811,496)	(1,537,050)	(3,348,546)	(244,510)
<i>Change in Net Position</i>	<u>(4,403,906)</u>	<u>452,610</u>	<u>(3,951,296)</u>	<u>(13,007,879)</u>
<i>Net Position Beginning of Year</i>	<u>89,590,095</u>	<u>60,037,547</u>		<u>23,657,760</u>
<i>Net Position End of Year</i>	<u><u>\$85,186,189</u></u>	<u><u>\$60,490,157</u></u>		<u><u>\$10,649,881</u></u>

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

(483,604)

Change in net position of business-type activities

(\$4,434,900)

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$29,128,141	\$6,170,903	\$35,299,044	\$0
Cash Received from Interfund Transactions	0	0	0	157,939,791
Cash Received from Transactions For Outside Organizations	0	0	0	111,457
Other Cash Receipts	31,312	912,379	943,691	2,996,529
Cash Payments to Employees for Services	(9,228,006)	(1,063,954)	(10,291,960)	(36,750,976)
Cash Payments for Goods and Services	(15,161,467)	(1,139,759)	(16,301,226)	(36,053,994)
Cash Payments for Claims	0	0	0	(101,194,144)
Cash Payments for Interfund Services Provided	(2,837,524)	(688,067)	(3,525,591)	0
Other Cash Payments	(377,466)	(773,245)	(1,150,711)	(872,962)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,554,990</u>	<u>3,418,257</u>	<u>4,973,247</u>	<u>(13,824,299)</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,533,050	1,533,050	0
Advances Out	0	0	0	(750,000)
Transfers In	640,561	265,730	906,291	5,300,000
Transfers Out	(1,811,496)	(1,537,050)	(3,348,546)	(132,555)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(1,170,935)</u>	<u>261,730</u>	<u>(909,205)</u>	<u>4,417,445</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	1,516,763	0	1,516,763	24,497
Proceeds from OPWC Loans	88,496	0	88,496	0
Proceeds from OWDA Loans	352,877	0	352,877	0
Principal Paid on OPWC Loans	(75,073)	0	(75,073)	0
Principal Paid on Manuscript Debt	0	(800,000)	(800,000)	0
Interest Paid on Manuscript Debt	0	(722,050)	(722,050)	0
Principal Paid on OWDA Loans	(823,867)	0	(823,867)	0
Interest Paid on OWDA Loans	(333,745)	0	(333,745)	0
Proceeds from Sale of Capital Assets	2,541,775	0	2,541,775	13,515
Payments for Capital Acquisitions	(552,961)	(52,554)	(605,515)	(185,604)
<i>Net Cash Provided by (Used in) Capital and and Related Financing Activities</i>	<u>2,714,265</u>	<u>(1,574,604)</u>	<u>1,139,661</u>	<u>(147,592)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>3,098,320</u>	<u>2,105,383</u>	<u>5,203,703</u>	<u>(9,554,446)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>35,357,849</u>	<u>7,890,869</u>	<u>43,248,718</u>	<u>79,735,681</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$38,456,169</u>	<u>\$9,996,252</u>	<u>\$48,452,421</u>	<u>\$70,181,235</u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$6,389,340)	(\$374,408)	(\$6,763,748)	(\$18,213,336)
Adjustments:				
Depreciation	1,827,803	3,698,761	5,526,564	130,819
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	(7,885)	(7,885)	0
Intergovernmental Receivable	0	0	0	(3,188,598)
Accounts Receivable	81,514	140,506	222,020	27,252
Special Assessments Receivable	3,865,923	0	3,865,923	0
Interfund Receivable	0	0	0	1,245,872
Prepaid Items	0	0	0	(367,880)
Net Pension Asset	(20,475)	0	(20,475)	(51,192)
(Increase) Decrease in Deferred Outflows of Resources - Pension	3,557,986	0	3,557,986	8,894,966
(Increase) Decrease in Deferred Outflows of Resources - OPEB	427,560	0	427,560	1,068,897
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(958,537)	(40,534)	(999,071)	(1,109,134)
Accrued Wages	27,247	2,882	30,129	128,907
Intergovernmental Payable	9,653	(16,480)	(6,827)	728,639
Interfund Payable	2,414	9,330	11,744	(681)
Employee Withholdings Payable	10,057	997	11,054	51,450
Unearned Revenue	(15,580)	0	(15,580)	0
Compensated Absences Payable	(18,760)	5,088	(13,672)	(52,684)
Claims Payable	0	0	0	(986,413)
Net Pension Liability	(17,641)	0	(17,641)	(44,098)
Net OPEB Liability	418,743	0	418,743	1,046,857
Increase (Decrease) in Deferred Inflows of Resources - Pension	(1,121,314)	0	(1,121,314)	(2,803,287)
Increase (Decrease) in Deferred Inflows of Resources - OPEB	(132,263)	0	(132,263)	(330,655)
<i>Total Adjustments</i>	<u>7,944,330</u>	<u>3,792,665</u>	<u>11,736,995</u>	<u>4,389,037</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,554,990</u>	<u>\$3,418,257</u>	<u>\$4,973,247</u>	<u>(\$13,824,299)</u>

At December 31, 2018, the County had contracts payable related to the acquisition of capital assets of \$21,999 and \$52,554 in the sanitary sewer and county parking garage fund, respectively.

During 2019, due to additional costs of the runway renovations project, related assets of \$903,794 paid for with capital projects funds were transferred from governmental activities to business-type activities. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

Assets	
Equity in Pooled Cash and Cash Equivalents	\$182,923,188
Cash and Cash Equivalents in Segregated Accounts	39,876,045
Accounts Receivable	178,552
Property Taxes Receivable	2,838,193,931
Intergovernmental Receivable	57,100,391
Special Assessments Receivable	98,087,302
	<hr/>
<i>Total Assets</i>	<i>3,216,359,409</i>
	<hr/>
Liabilities	
Accounts Payable	13,190,556
Intergovernmental Payable	255,962,226
	<hr/>
<i>Total Liabilities</i>	<i>269,152,782</i>
	<hr/>
Deferred Inflows of Resources	
Property Taxes	2,481,617,540
	<hr/>
Net Position	
Restricted for Individuals, Organizations and Other Governments	\$465,589,087
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See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

Additions

Intergovernmental	\$114,420,093
Amounts Received as Fiscal Agent	27,701,023
Licenses, Permits and Fees for Other Governments	150,130,366
Fines and Forfeitures for Other Governments	29,432,254
Property Tax Collections for Other Governments	2,148,482,761
Excise Tax Collections for Other Governments	12,718,543
Special Assessment Collections for Other Governments	27,139,467
Sheriff Sales Collections for Others	53,583,175
Miscellaneous	18,518,393

<i>Total Additions</i>	<u>2,582,126,075</u>
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Deductions

Distributions of State Funds to Other Governments	114,420,093
Licenses, Permits and Fees Distributions to Other Governments	150,124,426
Fines and Forfeitures Distributions to Other Governments	29,428,591
Property Tax Distributions to Other Governments	2,163,249,128
Excise Tax Distributions to Other Governments	12,718,543
Special Assessment Distributions to Other Governments	45,532,133
Sheriff Sales Distributions to Others	53,583,175
Distributions as Fiscal Agent	26,024,270
Miscellaneous	17,867,255

<i>Total Deductions</i>	<u>2,612,947,614</u>
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<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(30,821,539)
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<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>496,410,626</u>
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<i>Net Position End of Year</i>	<u><u>\$465,589,087</u></u>
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See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 1 - Description of Cuyahoga County and Reporting Entity

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

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

Reporting Entity

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

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

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

MetroHealth System (the System) – MetroHealth System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. The County appoints the majority of the Hospital's Board of Trustees. The Hospital is included in the County's reporting entity because of its financial benefit/burden relationship with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2019 this support amounted to \$32,472,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the foundation) and the MHS Holdings LLC (LLC), which are component units of the Hospital, are included in the Hospital's financial

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

statements. The Foundation is a not-for-profit organization supporting the Hospital that acts primarily as a fundraising organization to supplement the resources that are available to the Hospital in support of its programs. Although the Hospital does not control the timing or the amount of receipts from the Foundation, the majority of resources, or incomes thereon, which they hold and invest, are restricted to support the activities of the Hospital. Separately issued financial statements can be obtained from the MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio, 44109.

Cuyahoga County Convention Facilities Development Corporation (the Corporation) – Cuyahoga County Convention Facilities Development Corporation is a legally separate, non-profit organization, which promotes the common good and welfare of the residents of Cuyahoga County by promoting revitalization, enhancing creation of new employment opportunities, and supporting economic growth for Greater Cleveland and Cuyahoga County. The County appoints the majority of the Corporation's Board of Directors. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. The Corporation paid \$24,059,430 during 2019 leaving a remaining balance of \$231,994,658 as of December 31, 2019. During 2019, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

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

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

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

Cuyahoga County Health District
Cuyahoga County Soil and Water Conservation District

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 29 and 30.

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

Opioid Mitigation This fund accounts for and reports funds received as part of any action related to opioid litigation restricted for opioid healthcare programs.

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

Measurement Focus

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Basis of Accounting

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

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

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

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

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

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, unavailable revenue and gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance year 2020 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, hotel/motel taxes and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 22. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 18 and 19).

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

Cash and Cash Equivalents

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

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

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

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

The County utilizes an escrow agent to service opioid mitigation settlement proceeds as prescribed by the United States District Court, Northern District of Ohio, Eastern Division. The balance in this account is presented on the statement of net position as "Cash and Cash Equivalents with Escrow Agents".

Cuyahoga County, Ohio
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For the Year Ended December 31, 2019

During 2019, investments were limited to commercial paper, corporate notes, First American government obligations, STAR Ohio, federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bank bonds, federal national mortgage association bonds, State of Israel notes, and treasury coupon securities.

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

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2019 amounted to \$28,449,089 which includes \$21,070,376 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies. Restricted assets in the other community development

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and the convention center hotel special revenue funds and debt service fund represent money set aside for bond principal and interest payments. Restricted assets in the GCHI capital projects fund represent money set aside for the construction of the Global Center for Health Innovation facility and for bond principal and interest payments. Restricted assets in the convention center hotel capital projects fund represent money set aside for the construction of the hotel. Restricted assets in the sports facilities enhancement and arena renovation special revenue funds represent money set aside for the renovation of a privately owned sports arena.

Capital Assets

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

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

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

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

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

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During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of \$1,975,312. At December 31, 2019, the carrying amount of the asset is \$905,876. Amortization is computed using the straight-line method over the term of the agreement, which has 6 years remaining.

Pensions/Other Postemployment Benefits (OPEB)

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

Compensated Absences

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

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

Bond Premiums and Discounts

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

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

Deferred Charge/Gain on Refunding

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

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Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

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

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Notes to the Basic Financial Statements
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Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Council. In the general fund, assigned amounts represent intended uses established by County Council or a County official delegated that authority by County Charter or ordinance, or by State Statute. State statute authorizes the County Fiscal Officer to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Assigned amounts in the general fund were established by County Council. County Council assigned fund balance to cover a gap between estimated revenues and appropriations in 2020's budget and for economic development.

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

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Interfund Balances

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

Estimates

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

Internal Activity

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

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

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Notes to the Basic Financial Statements
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Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 7). For 2019, the hotel/lodging tax special revenue fund was not required to be budgeted. Budgetary information for convention center hotel and arena renovation special revenue funds and GCHI capital projects fund are not reported because it is not included in the entity for which the “appropriated budget” is adopted. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the personnel and other object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

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

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

Net Position

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

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

Cuyahoga County, Ohio
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Operating Revenues and Expenses

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2019, the County recognized \$158,263,400 in revenue relating to settlement proceeds from opioid litigation lawsuits to be used for opioid healthcare programs. The earned settlement proceeds of \$158,263,400 were recorded as a special item.

Contributions of Capital

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

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

Change in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances and Net Position

Upon review of the County's funds, the County determined that funds previously reported with the general fund should be combined with custodial funds to better reflect the activity of the fund. During 2019, it was

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

also determined that loans receivable were understated in the community development fund. These restatements along with the implementation of the GASB 84 Implementation Guide had the following effect on fund balance as of December 31, 2018:

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Fund Balance, December 31, 2018	\$239,385,357	\$10,743,408	\$20,916,490	\$119,352,191
Loans Receivable	0	0	0	0
Fund Reclassification	(1,109,058)	0	0	0
GASB 84 Implementation Guide	3,664	0	0	0
Restated Fund Balance, December 31, 2018	<u>\$238,279,963</u>	<u>\$10,743,408</u>	<u>\$20,916,490</u>	<u>\$119,352,191</u>

	OPIOID Mitigation	Global Center for Health Innovations	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2018	\$0	\$256,061,579	\$489,528,489	\$1,135,987,514
Loans Receivable	0	0	792,192	792,192
Fund Reclassification	0	0	0	(1,109,058)
GASB 84 Implementation Guide	0	0	0	3,664
Restated Fund Balance, December 31, 2018	<u>\$0</u>	<u>\$256,061,579</u>	<u>\$490,320,681</u>	<u>\$1,135,674,312</u>

During 2019, it was determined that capital assets were understated in governmental activities. This restatement along with the prior restatements and the implementation of the GASB 84 Implementation Guide had the following effect on net position as of December 31, 2018:

	Governmental Activities
Net Position December 31, 2018	\$356,860,327
Adjustments:	
Capital Assets	597,768
Loans Receivable	792,192
Fund Reclassification	(1,109,058)
GASB 84 Implementation Guide	3,664
Restated Net Position December 31, 2018	<u>\$357,144,893</u>

Cuyahoga County, Ohio
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For the Year Ended December 31, 2019

The change in fund classification had the following effect on net position as reported at December 31, 2018.

	<u>Custodial Funds</u>
Net Position December 31, 2018	\$495,301,568
Adjustments:	
Fund Reclassification	<u>1,109,058</u>
Restated Net Position December 31, 2018	<u>\$496,410,626</u>

Note 4 – Global Center for Health Innovation

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

During 2010 the County purchased land for the GCHI site. The County subsequently leased the purchased land to the Developer for \$1 annually. This lease meets the definition of an operating lease under GASB 62 “Codification of Accounting and Financial Report Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” At December 31, 2019, the carrying value of the land is \$38,178,387.

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

The County entered into a lease agreement with the Developer for the Facility. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2019, the book value of the capitalized leased assets was \$375,851,967.

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

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

Cuyahoga County, Ohio
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For the Year Ended December 31, 2019

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$24,059,430 during 2019 leaving a remaining balance of \$231,994,658 as of December 31, 2019.

Note 5 – Convention Center Hotel

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

Note 6 – Community Learning Center

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

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

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

Note 7 – Accountability and Compliance

Accountability

The litter prevention and recycling special revenue fund had a deficit fund balance of \$13,547 as of December 31, 2019. The deficit fund balance resulted from interfund payables in the fund. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

Cuyahoga County, Ohio
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The central custodial services internal service fund had a deficit fund balance of \$40,229,554 as of December 31, 2019. Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficit.

Compliance

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2019:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$162,814,713	\$258,258,397	(\$95,443,684)
Cuyahoga Support Enforcement	32,309,525	45,289,650	(12,980,125)
County Land Reutilization	5,657,470	7,000,000	(1,342,530)
Other Community Development	1,185,741	1,469,804	(284,063)
Victim Assistance	2,251,204	4,585,497	(2,334,293)
Other Social Services	7,629,119	8,459,905	(830,786)
Litter Prevention and Recycling	36,739	51,047	(14,308)
Children Services	60,004,589	71,429,288	(11,424,699)
Debt Service	95,543,735	115,285,820	(19,742,085)
Capital Projects	52,704,227	54,448,369	(1,744,142)
Road Capital Projects	44,271,326	69,560,757	(25,289,431)
Health Insurance	57,129,174	168,774,692	(111,645,518)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2019:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$275,091,904	\$275,842,976	(\$751,072)
Cuyahoga Support Enforcement	44,929,446	46,163,543	(1,234,097)
Other Community Development	1,185,741	1,469,804	(284,063)
Victim Assistance	3,434,410	4,749,815	(1,315,405)
Other Social Services	7,714,971	8,471,613	(756,642)
Litter Prevention and Recycling	36,739	51,047	(14,308)
Children Services	84,032,402	85,223,920	(1,191,518)
Capital Projects	52,704,227	54,448,369	(1,744,142)
Road Capital Projects	44,271,326	69,560,757	(25,289,431)

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

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Real Estate Assessment</i>			
Community Development:			
Geographic Information System:			
Personal Services	\$8,744	\$476,219	(\$467,475)
Other	24,483	216,334	(191,851)
<i>Other Judicial</i>			
General Government - Judicial:			
Internet Crimes Against Children:			
Other	64,314	64,425	(111)
<i>Other Legislative and Executive</i>			
General Government - Legislative and Executive:			
Foreclosure Prevention:			
Personal Services	(116,802)	0	(116,802)
Other	(34,405)	0	(34,405)
Transfers Out	12,500,000	12,630,075	(130,075)
<i>Alcohol, Drug and Mental Health Grants</i>			
Health and Safety:			
Jail Diversion:			
Personal Services	(11,414)	52,586	(64,000)
Other	28,519	275,264	(246,745)
2nd Chance Reentry Program:			
Other	(5,928)	694,371	(700,299)
OOD - Case Services Contract:			
Other	(73,712)	665,012	(738,724)
Substance Abuse and Mental Health Services:			
Other	2,216,053	2,427,012	(210,959)
<i>Debt Service</i>			
Debt Service:			
Interest and Fiscal Charges	63,999,984	64,156,484	(156,500)
<i>Capital Projects</i>			
Capital Outlay:			
Capital Project:			
Personal Services	3,332,705	3,353,123	(20,418)

The County had a negative cash fund balance in the alcohol, drug and mental health grants special revenue fund in the amount of \$229,673. This indicates that revenue from other sources was used to pay obligations of this fund contrary to Ohio Revised Code Section 5705.10(H).

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 8 – Fund Balances

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

Fund Balances	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<i>Nonspendable</i>				
Unclaimed Monies	\$16,456,309	\$0	\$0	\$0
Prepays	450,000	0	0	0
Interfund Loans	19,405,000	0	0	0
<i>Total Nonspendable</i>	36,311,309	0	0	0
<i>Restricted for</i>				
Health and Human Services	0	29,572,049	11,535,294	0
Motor Vehicle	0	0	0	0
Developmental Disabilities	0	0	0	153,678,609
Community Development Programs	0	0	0	0
Children Services	0	0	0	0
Alcohol and Drug Preventative Services	0	0	0	0
Opioid Healthcare Programs	0	0	0	0
Health and Safety Services	0	0	0	0
Land Reutilization	0	0	0	0
Convention Center Hotel Operations	0	0	0	0
Tax Assessment Operations	0	0	0	0
General Government	0	0	0	0
Judicial Services	0	0	0	0
Social Services	0	0	0	0
Infrastructure System Operations	0	0	0	0
Other Purposes	0	0	0	0
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
<i>Total Restricted</i>	0	29,572,049	11,535,294	153,678,609
<i>Committed to</i>				
College Savings	6,686	0	0	0
<i>Assigned to</i>				
Economic Development	50,017,174	0	0	0
Purchases on Order: Contractual Services	10,579,002	0	0	0
Year 2020 Appropriations	19,573,167	0	0	0
<i>Total Assigned</i>	80,169,343	0	0	0
<i>Unassigned</i>	114,398,003	0	0	0
<i>Total Fund Balances</i>	\$230,885,341	\$29,572,049	\$11,535,294	\$153,678,609

Cuyahoga County, Ohio
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For the Year Ended December 31, 2019

Fund Balances	Opioid Mitigation	Global Center for Health Innovation	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$0	\$0	\$0	\$16,456,309
Prepays	0	0	0	450,000
Interfund Loans	0	0	0	19,405,000
<i>Total Nonspendable</i>	0	0	0	36,311,309
<i>Restricted for</i>				
Health and Human Services		0	0	41,107,343
Motor Vehicle	0	0	53,401,462	53,401,462
Developmental Disabilities	0	0	0	153,678,609
Community Development Programs	0	0	152,001,175	152,001,175
Children Services	0	0	8,842,954	8,842,954
Alcohol and Drug Preventative Services	0	0	21,976,572	21,976,572
Opioid Healthcare Programs	114,280,296	0	0	114,280,296
Health and Safety Services	0	0	10,585,972	10,585,972
Land Reutilization	0	0	409,387	409,387
Convention Center Hotel Operations	0	0	10,069,344	10,069,344
Tax Assessment Operations	0	0	25,079,142	25,079,142
General Government	0	0	28,407,049	28,407,049
Judicial Services	0	0	42,327,153	42,327,153
Social Services	0	0	6,024,680	6,024,680
Infrastructure System Operations	0	0	917,847	917,847
Other Purposes	0	0	4,308,908	4,308,908
Debt Service	0	0	47,742,782	47,742,782
Capital Projects	0	232,002,295	16,433,964	248,436,259
<i>Total Restricted</i>	114,280,296	232,002,295	428,528,391	969,596,934
<i>Committed to</i>				
College Savings	0	0	0	6,686
<i>Assigned to</i>				
Economic Development	0	0	0	50,017,174
Purchases on Order: Contractual Services	0	0	0	10,579,002
Year 2020 Appropriations	0	0	0	19,573,167
<i>Total Assigned</i>	0	0	0	80,169,343
<i>Unassigned</i>	0	0	(13,547)	114,384,456
<i>Total Fund Balances</i>	\$114,280,296	\$232,002,295	\$428,514,844	\$1,200,468,728

Note 9 – Budgetary Basis of Accounting

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

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

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

	Net Change in Fund Balances				
	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities	Opioid Mitigation
GAAP Basis	(\$7,394,622)	\$18,828,641	(\$9,381,196)	\$34,326,418	\$114,280,296
Net Adjustment for Revenue Accruals	(18,503,110)	(3,539,626)	4,726,528	8,841,284	(136,159,979)
Beginning Fair Value Adjustment for Investments	(5,089,215)	0	0	0	0
Ending Fair Value Adjustment for Investments	(2,055,305)	0	0	0	0
Advance In	750,000	0	4,476,274	0	0
Beginning Unrecorded Cash	(1,437)	(7,651)	(6,981)	(10,321)	0
Ending Unrecorded Cash	(270,357)	(802,298)	(701,865)	(1,089,038)	(135)
Non-Budgeted Activity	(3,808,905)	(5,947,324)	(4,479,644)	(7,258,893)	0
Net Adjustment for Expenditure Accruals	(5,362,989)	(132,822)	(168,168)	(93,635)	43,983,104
Advance Out	0	(4,476,274)	0	0	0
Encumbrances	(15,566,870)	(23,142,399)	(1,313,975)	(14,484,016)	0
Budget Basis	<u>(\$57,302,810)</u>	<u>(\$19,219,753)</u>	<u>(\$6,849,027)</u>	<u>\$20,231,799</u>	<u>\$22,103,286</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Note 10 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within

Cuyahoga County, Ohio
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270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
- 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
- 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$23,589,152 of the County's bank balance of \$90,599,717 was uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

Eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be one hundred two percent of the deposits being secured or a rate set by the Treasurer of State.

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Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	\$207,066,465	Less than One Year	N/A	24.47%
Net Asset Value Per Share				
STAR Ohio	86,500,718	Average 55.7 Days	N/A	N/A
Fair Value - Level One Inputs				
First American				
Government Obligation	1,355,808	Less than One Year	Aaa-mf	N/A
Fair Value - Level Two Inputs				
Federal Farm Credit Bank Bonds	30,057,900	Less than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	20,045,700	More than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	8,390,440	More than Two Years	Aaa	N/A
Federal Farm Credit Bank Bonds	148,160,505	More than Three Years	Aaa	17.51%
Federal Home Loan Bank Bonds	10,005,200	Less than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	22,101,850	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	52,975,007	More than Three Years	Aaa	6.26%
Federal Home Loan Mortgage				
Corporation Bank Bonds	10,011,600	More than One Year	Aaa	N/A
Federal Home Loan Mortgage				
Corporation Bank Bonds	101,662,428	More than Three Years	Aaa	12.02%
Federal National Mortgage				
Association Bonds	34,987,900	Less than One Year	Aaa	N/A
Federal National Mortgage				
Association Bonds	10,993,970	More than Two Years	Aaa	N/A
Federal National Mortgage				
Association Bonds	13,950,886	More than Three Years	Aaa	N/A
Corporate Notes	9,737,280	Less than One Year	Aa3	N/A
Corporate Notes	9,959,485	Less than One Year	A1	N/A
Corporate Notes	11,060,720	More than Two Years	Aaa	N/A
State of Israel Notes	3,000,000	Less than One Year	A1	N/A
State of Israel Notes	13,000,000	More than Three Years	A1	N/A
Treasury Coupon Securities	9,997,700	Less than One Year	Aaa	N/A
Treasury Coupon Securities	10,055,100	More than One Year	Aaa	N/A
Treasury Coupon Securities	21,039,006	More than Three Years	Aaa	N/A
Total Fair Value - Level Two Inputs	551,192,677			
Total Investments	\$846,115,668			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart

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identifies the County's recurring fair value measurements as of December 31, 2019. The First American Government Obligation is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

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

Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	3/1/2020	\$1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2020	1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2023	10,000,000
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,500,000

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Note 11 – Contingent Liabilities

Grants

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

Litigation

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

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

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

The County is the defendant in a lawsuit involving delinquent property owners. The plaintiffs have made claim that the County has deprived the former owners of foreclosed properties their property rights in real property located within Cuyahoga County, Ohio by seizing the Plaintiff's ownership interest in real estate through tax foreclosure proceedings. The current loss cannot be reasonably estimated. However, the County is actively defending the matters.

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

The County is the defendant in a class action lawsuit regarding property tax values in 2009. Final judgement was entered against the County on April 16, 2019 in the amount of \$4,798,840.22 plus additional interest that continues to run on the amount until it is paid. The County has appealed the final judgement. The appeals case is on-going and no decision has been made regarding the appeal. Final payment would be made through the taxes collected for distribution to the subdivisions in which the related property taxes were received. The ultimate disposition of this case will not, in the opinion of County Management, have a material adverse effect on the financial position of the County. The County continues to aggressively defend against the lawsuit.

The County is party to various other legal proceedings seeking damages or injunctive or other relief and generally incidental to its operations. These proceedings are unrelated to any outstanding County debt or the security for any outstanding County debt. The ultimate disposition of these proceedings is not now

Cuyahoga County, Ohio
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determinable, but will not, in the opinion of the County Law Director and County Prosecuting Attorney, have a material adverse effect on any outstanding County debt or the security for any outstanding County debt or the operating revenues of the County.

Note 12 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020Prop with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2019 property tax receipts were based are as follows:

Real Property	\$29,320,676,140
Public Utility Personal Property	<u>1,215,928,480</u>
Total Assessed Value	<u><u>\$30,536,604,620</u></u>

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2019, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2019, the County's property taxes were reduced by \$3,572,900 under various tax abatement agreements entered into by the following subdivisions:

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Subdivision	2019 Taxes Abated
City of Cleveland	\$2,388,999
Village of Glenwillow	195,669
City of Euclid	126,532
City of Strongsville	119,829
City of Solon	93,185
Village of Oakwood	92,899
City of Berea	89,012
City of Mayfield Heights	87,471
City of Fairview Park	58,924
City of Cuyahoga Heights	56,491
City of Garfield Heights	53,946
City of Warrensville Heights	48,286
City of Brook Park	35,125
City of Middleburg Heights	27,150
City of Bedford	25,610
City of Westlake	16,503
Village of Highland Hills	15,743
City of North Olmsted	11,083
City of East Cleveland	5,074
City of North Royalton	4,852
City of Brooklyn	4,817
Village of Walton Hills	3,144
City of Highland Heights	2,842
City of Richmond Heights	2,578
Village of Valley View	2,500
City of Shaker Heights	2,425
City of Bedford Heights	714
City of South Euclid	703
City of Lyndhurst	637
City of Independence	157

Note 13 – Receivables

Receivables at December 31, 2019, consisted of property taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, settlements and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

The County and Gateway Economic Development Corporation of Greater Cleveland (Gateway), entered into a revolving loan agreement in 1992. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994.

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In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. Loans expected to be collected in more than one year amount to \$12,499,362 in the debt service fund.

The loans receivable at December 31, 2019, reported in the community development special revenue fund, represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. Loans expected to be collected in more than one year amount to \$69,047,552 in the community development special revenue fund. The allowance for uncollectibles includes a calculation related to the "Deferred HOME Rental Rehabilitation Loans, HUD 108 Loans and the NSP Forgivable Loans programs. These programs include a forgivable clause when the project meets the affordability requirements, which is when the property owner has been living in the home for 15-20 years. Also, the allowance now factors in a calculation related to the 50 percent forgivable portion of the down payment loans, when the borrower occupies the residence for 10 years. The estimate is made to the extent that it is probable that the loans will result in being forgiven based on the County's past experience.

The County entered into a project funding agreement with Cuyahoga County Convention Facilities Development Corporation (the Corporation) to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Global Center for Health Innovation facility. As of December 31, 2019, the Corporation has drawn down the full balance of available funds. As of December 31, 2019, the outstanding balance was \$231,994,658. Loans expected to be collected in more than one year amount to \$206,736,711 in the GCHI capital projects fund. At December 31, 2019, there were no delinquent loans. See Note 4 for additional information.

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

Loan	Loans Receivable	Allowances for Uncollectible	Net Loans Receivable
The Corporation Loan	\$231,994,658	\$0	\$231,994,658
Community Development Loans	104,831,317	26,917,211	77,914,106
Gateway Loans	142,033,315	126,325,750	15,707,565
Total	<u>\$478,859,290</u>	<u>\$153,242,961</u>	<u>\$325,616,329</u>

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. As of December 31, 2019, the outstanding balance was \$810,000. Intergovernmental receivables expected to be collected in more than one year amount to \$660,000 in the debt service fund. At December 31, 2019, there were no delinquent receivables. See Note 6 for additional information.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund	
Local Government and Revenue Assistance	\$9,293,697
Miscellaneous	4,404,376
Casino Tax Revenue	3,652,415
Property Tax Rollbacks and Exemptions	<u>1,412,489</u>
Total General Fund	<u>18,762,977</u>
Special Revenue Funds	
Human Services	19,774,902
Motor Vehicle Gas Tax	12,768,790
County Board of Developmental Disabilities	8,677,292
Children Services	6,119,254
Health and Human Services Levy	2,209,521
Alcohol, Drug and Mental Health Board	1,871,414
Other Judicial	683,676
Community Development	601,624
Victim Assistance	551,271
Cuyahoga Support Enforcement	421,971
Other Health and Safety	334,779
Treatment Alternatives for Safer Communities	288,392
Court	<u>365</u>
Total Special Revenue Funds	<u>54,303,251</u>
Debt Service Fund	
Debt Service	<u>1,673,183</u>
Capital Projects Fund	
Road Capital Projects	<u>4,778,732</u>
<i>Total Governmental Funds</i>	<u><u>\$79,518,143</u></u>
Internal Service Fund	
Central Custodial Service	<u><u>\$3,601,442</u></u>

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

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

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For the Year Ended December 31, 2019

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,615,980	\$0	(\$417,285)	\$6,198,695
Construction in Progress	1,704,102	117,140	(1,821,242)	0
<i>Total Nondepreciable Capital Assets</i>	8,320,082	117,140	(2,238,527)	6,198,695
<i>Depreciable Capital Assets</i>				
Land Improvements	57,641,683	903,794	(592,968)	57,952,509
Utility Plant	66,506,874	1,821,242	0	68,328,116
Buildings, Structures and Improvements	31,442,590	0	(2,796,087)	28,646,503
Furniture, Fixtures and Equipment	3,374,681	66,064	0	3,440,745
Vehicles	8,511,096	347,758	(34,649)	8,824,205
<i>Total Depreciable Capital Assets</i>	167,476,924	3,138,858	(3,423,704)	167,192,078
<i>Less Accumulated Depreciation</i>				
Land Improvements	(12,528,979)	(2,533,584)	535,117	(14,527,446)
Utility Plant	(37,917,979)	(785,237)	0	(38,703,216)
Buildings, Structures and Improvements	(9,145,031)	(1,169,219)	2,702,799	(7,611,451)
Furniture, Fixtures and Equipment	(1,929,327)	(280,187)	0	(2,209,514)
Vehicles	(5,922,742)	(758,337)	34,649	(6,646,430)
<i>Total Accumulated Depreciation</i>	(67,444,058)	(5,526,564)	3,272,565	(69,698,057)
<i>Total Depreciable Capital Assets, Net</i>	100,032,866	(2,387,706)	(151,139)	97,494,021
<i>Business-Type Activities Capital Assets, Net</i>	\$108,352,948	(\$2,270,566)	(\$2,389,666)	\$103,692,716

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

Sanitary Engineer	\$1,827,803
County Airport	2,579,306
County Parking Garage	1,119,455
Total	\$5,526,564

During 2019, there were additional costs of the runway renovations project. Assets of \$903,794 paid for with capital projects funds were transferred from governmental activities to business-type activities.

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For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$92,069,676	\$330,796	(\$1,812,096)	\$90,588,376
Construction in Progress	29,732,985	41,273,353	(4,277,937)	66,728,401
<i>Total Nondepreciable Capital Assets</i>	121,802,661	41,604,149	(6,090,033)	157,316,777
<i>Depreciable Capital Assets</i>				
Land Improvements	10,508,824	843,223	(175,524)	11,176,523
Buildings, Structures and Improvements	1,427,920,180	4,172,653	(10,657,641)	1,421,435,192
Furniture, Fixtures and Equipment	62,188,014	366,112	(1,475,538)	61,078,588
Vehicles	11,130,238	867,108	(334,507)	11,662,839
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	263,551,500	889,696	0	264,441,196
<i>Total Depreciable Capital Assets</i>	1,777,274,068	7,138,792	(12,643,210)	1,771,769,650
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(7,479,235)	(525,572)	123,167	(7,881,640)
Buildings, Structures and Improvements	(431,982,161)	(37,736,116)	8,081,881	(461,636,396)
Furniture, Fixtures and Equipment	(43,035,375)	(5,691,366)	1,435,094	(47,291,647)
Vehicles	(8,908,338)	(848,733)	278,078	(9,478,993)
Right to Use Community Center	(918,457)	(150,979)	0	(1,069,436)
Infrastructure	(131,918,458)	(9,004,926)	0	(140,923,384)
<i>Total Accumulated Depreciation and Amortization</i>	(624,242,024)	(53,957,692)	9,918,220	(668,281,496)
<i>Total Depreciable Capital Assets, Net</i>	1,153,032,044	(46,818,900)	(2,724,990)	1,103,488,154
<i>Governmental Activities Capital Assets, Net</i>	\$1,274,834,705	(\$5,214,751)	(\$8,815,023)	\$1,260,804,931

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

General Government:	
Legislative and Executive	\$9,474,209
Judicial	13,070,586
Public Works	9,253,684
Health and Safety	174,367
Social Services	4,179,845
Community Development	17,805,001
Total	<u>\$53,957,692</u>

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

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The amortization schedule is as follows:

	Governmental Activities
2020	\$150,980
2021	150,979
2022	150,979
2023	150,979
2024	150,980
2025	150,979
	<u>\$905,876</u>

For additional information see Note 6.

Note 15 – Permissive Sales and Use Tax

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

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

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

Note 16 – Related Party Transactions

During 2019, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2019, the County paid \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

During 2019, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$24,059,430 towards loan principal reduction during 2019 leaving a remaining balance of \$231,994,658 as of December 31, 2019.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

During 2019, the County received \$30,801 from the Corporation for participation in the County's self-insurance program.

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2019, consisted of the following:

Transfers To	Transfers From			
	General	Human Services	Health and Human Services Levy	Other Governmental Funds
General	\$0	\$0	\$0	\$17,103,696
Human Services	0	0	0	128,789
Health and Human Services Levy	16,000,000	0	0	2,074
Other Governmental Funds	86,103,109	30,000	78,543	22,348,059
Sanitary Engineer	0	0	0	640,561
Other Enterprise Funds	265,730	0	0	0
Internal Service Funds	5,300,000	0	0	0
<i>Total Transfers</i>	<u>\$107,668,839</u>	<u>\$30,000</u>	<u>\$78,543</u>	<u>\$40,223,179</u>

Transfers To	Transfers From			Totals
	Sanitary Engineer	Other Enterprise Funds	Internal Service Funds	
General	\$1,209,078	\$1,533,050	\$132,555	\$19,978,379
Human Services	0	0	0	128,789
Health and Human Services Levy	0	0	0	16,002,074
Other Governmental Funds	602,418	4,000	0	109,166,129
Sanitary Engineer	0	0	0	640,561
Other Enterprise Funds	0	0	0	265,730
Internal Service Funds	0	0	111,955	5,411,955
<i>Total Transfers</i>	<u>\$1,811,496</u>	<u>\$1,537,050</u>	<u>\$244,510</u>	<u>\$151,593,617</u>

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

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Notes to the Basic Financial Statements
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Interfund Balances

Interfund Payable	Interfund Receivable		Totals
	General	Internal Service Funds	
General	\$0	\$1,583,652	\$1,583,652
Human Services	0	743,922	743,922
Health and Human Services Levy	0	193,849	193,849
Other Governmental Funds	436,918	144,320	581,238
Sanitary Engineer	0	3,169	3,169
Other Enterprise Funds	0	119,190	119,190
Internal Service Funds	0	24,945	24,945
<i>Total</i>	<u>\$436,918</u>	<u>\$2,813,047</u>	<u>\$3,249,965</u>

The above interfund balances at December 31, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

Interfund Payable	Interfund Receivable
	General
County Parking Garage	<u>\$20,230,000</u>

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

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Year	\$21,030,000
2020	\$825,000
2021	855,000
2022	885,000
2023	915,000
2024	950,000
2025	980,000
2026	1,015,000
2027	1,050,000
2028	1,090,000
2029	1,125,000
2030	1,165,000
2031	1,205,000
2032	1,250,000
2033	1,290,000
2034	1,335,000
2035	1,385,000
2036	1,430,000
2037	1,480,000
Total	<u>\$20,230,000</u>

Stated Maturity *1/1/2037*

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

	Principal	Interest
2020	\$825,000	\$693,613
2021	855,000	664,212
2022	885,000	633,763
2023	915,000	602,262
2024	950,000	569,625
2025-2029	5,260,000	2,317,525
2030-2034	6,245,000	1,312,938
2035-2037	4,295,000	228,812
Total	<u>\$20,230,000</u>	<u>\$7,022,750</u>

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Notes to the Basic Financial Statements
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Note 18 – Defined Benefit Pension Plans

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

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

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

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

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

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

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

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Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

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

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	<u>State and Local</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2019 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>13.0 %</u>

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

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

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

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

For 2019, The County's contractually required contribution was \$56,748,004 for the traditional plan and \$1,872,942 for the combined plan. The County's participation in the member-directed plan is immaterial. Of these amounts, \$1,695,873 is reported as an intergovernmental payable for the traditional plan, \$56,321 for the combined plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not

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affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$416,281 for 2019. Of this amount \$13,413 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	2.90868606%	2.98767406%	0.02863707%	
Prior Measurement Date	<u>2.87702030%</u>	<u>2.83732344%</u>	<u>0.03343374%</u>	
Change in Proportionate Share	<u>0.03166576%</u>	<u>0.15035062%</u>	<u>-0.00479667%</u>	
Proportionate Share of the:				
Net Pension Liability	\$796,630,141	\$0	\$6,332,916	\$802,963,057
Net Pension Asset	0	(3,340,891)	0	(3,340,891)
Pension Expense	175,248,814	901,346	(1,022,916)	175,127,244

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$36,749	\$0	\$51,561	\$88,310
Changes of assumptions	69,348,608	746,164	743,923	70,838,695
Net difference between projected and actual earnings on pension plan investments	108,125,007	719,683	0	108,844,690
Changes in proportion and differences between County contributions and proportionate share of contributions	3,621,507	7,128	0	3,628,635
County contributions subsequent to the measurement date	<u>56,748,004</u>	<u>1,872,942</u>	<u>204,016</u>	<u>58,824,962</u>
Total Deferred Outflows of Resources	<u>\$237,879,875</u>	<u>\$3,345,917</u>	<u>\$999,500</u>	<u>\$242,225,292</u>

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Differences between expected and actual experience	\$10,460,213	\$1,364,502	\$27,414	\$11,852,129
Net difference between projected and actual earnings on pension plan investments	0	0	309,519	309,519
Changes in proportion and differences between County contributions and proportionate share of contributions	653,520	115,192	2,367,599	3,136,311
Total Deferred Inflows of Resources	\$11,113,733	\$1,479,694	\$2,704,532	\$15,297,959

\$58,824,962 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$73,115,544	\$99,713	(\$717,400)	\$72,497,857
2021	36,585,706	(44,054)	(547,272)	35,994,380
2022	10,030,791	(28,879)	(495,710)	9,506,202
2023	50,286,097	196,436	(148,666)	50,333,867
2024	0	(99,402)	0	(99,402)
Thereafter	0	(130,533)	0	(130,533)
Total	\$170,018,138	(\$6,719)	(\$1,909,048)	\$168,102,371

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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

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

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$1,176,854,380	\$796,630,141	\$480,660,371
OPERS Combined Plan	(1,105,439)	(3,340,891)	(4,959,539)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

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

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

Actuarial assumptions used in the July 1 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

* Target weights will be phased in over a 24-month period concluding on July1, 2019.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

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Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$9,254,851	\$6,332,916	\$3,859,348

Note 19 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit 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. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the 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 2019 was 4.0 percent.

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

The County's contractually required contribution was \$437,344 for 2019. Of this amount, \$13,179 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset			
Current Measurement Date	2.87303366%	0.02863707%	
Prior Measurement Date	<u>2.83956960%</u>	<u>0.03343374%</u>	
Change in Proportionate Share	<u>0.03346406%</u>	<u>-0.00479667%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$374,575,769	\$0	\$374,575,769
Net OPEB Asset	0	(474,300)	(474,300)
OPEB Expense	35,425,284	(192,293)	35,232,991

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$126,841	\$42,998	\$169,839
Changes of assumptions	12,076,771	9,970	12,086,741
Net difference between projected and actual earnings on OPEB plan investments	17,172,086	0	17,172,086
Changes in proportion and differences between County contributions and proportionate share of contributions	2,437,025	0	2,437,025
County contributions subsequent to the measurement date	<u>437,344</u>	<u>0</u>	<u>437,344</u>
Total Deferred Outflows of Resources	<u>\$32,250,067</u>	<u>\$52,968</u>	<u>\$32,303,035</u>

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	OPERS	STRS	Total
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,016,336	\$24,131	\$1,040,467
Changes of assumptions	0	520,013	520,013
Net difference between projected and actual earnings on OPEB plan investments	0	29,790	29,790
Changes in proportion and differences between County contributions and proportionate share of contributions	185,583	236,996	422,579
Total Deferred Inflows of Resources	\$1,201,919	\$810,930	\$2,012,849

\$437,344 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2020	\$14,455,955	(\$160,300)	\$14,295,655
2021	4,638,995	(160,300)	4,478,695
2022	2,865,108	(148,361)	2,716,747
2023	8,650,746	(144,173)	8,506,573
2024	0	(141,585)	(141,585)
Thereafter	0	(3,243)	(3,243)
Total	\$30,610,804	(\$757,962)	\$29,852,842

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

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

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

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$479,222,014	\$374,575,769	\$291,354,343

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$360,048,578	\$374,575,769	\$391,307,184

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

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

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

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Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 18.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$404,719)	(\$474,300)	(\$532,798)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$537,833)	(\$474,300)	(\$396,485)

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Note 20 – Other Employee Benefits

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2019, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

<u>Company</u>	<u>Benefit Provided</u>
Medical Mutual of Ohio	Medical
MetroHealth	Medical and Prescription Drugs
CVS Caremark	Prescription Drugs
Guardian Life Insurance Company	Life and Dental
Ohio AFSCME Care Plan	Dental and Vision
VSP	Vision
Union Eye Care*	Vision
Surency	Flexible Spending Accounts
WageWorks	COBRA Services
Medical Mutual of Ohio	Stop-Loss
Trustmark Voluntary Benefits Solutions	Voluntary Life Insurance

*Union Eye Care was terminated on May 31, 2019

Compensated Absences

County employees become eligible to receive one-fourth of their accumulated unpaid sick leave up to a maximum of thirty days upon retirement with a minimum of ten years of service. Certain agencies may have policies that vary with regard to payment of accrued sick leave upon retirement.

Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation time may not be accumulated for more than three years. Unused vacation time is payable upon termination of employment.

Compensatory time (Comp time) and exchange time are accrued for actual time worked. Comp time is granted to non-exempt employees and exchange time is granted to exempt employees. Comp time is earned at 1.5 hours for every hour worked. Exchange time is earned on an hour-for-hour basis. Comp time must be used within 180 days or it will be paid out. Exchange time must be used within six months or it expires. Exchange time is not paid out.

All sick, vacation, compensatory and overtime payments are made at the employee's current wage rate. Balances for compensated absences are kept at various department levels, therefore, the data is only combined annually for reporting purposes.

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Note 21 – Long-Term Debt

The original issue date, interest rate and original issuance amount for each of the County's bonds are as follows:

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds - Unvoted</i>				
2005 General Obligation Refunding Bonds	2005	3.00 - 5.00%	\$73,970,000	2020
2009 Capital Improvements Bonds	2009	1.62 - 6.03	163,825,000	2034
2012A Various Purpose Bonds	2012	1.50 - 5.00	65,728,000	2037
2012B Various Purpose Refunding Bonds	2012	1.50 - 5.00	45,577,000	2024
2019A Capital Improvement Bonds	2019	3.00 - 4.00	39,500,000	2035
2019B Taxable Capital Improvement Refunding Bonds	2019	1.83 - 2.14	37,045,000	2027
<i>Loans Payable from Direct Borrowings</i>				
2006 Ohio Public Works Commission - Schaaf Bridge	2006	0.00	1,251,250	2027
2018 Ohio Public Works Commission - Bagley Road Sanitary Sewer	2018	0.00	N/A	N/A
2009 Ohio Department of Transportation - Crocker	2009	3.00	5,257,016	2019
<i>Certificate of Participation</i>				
2014 Convention Center Hotel	2014	3.75 - 5.00	230,885,000	2044
<i>Revenue Bonds</i>				
1992 Gateway Economic Development	1992	8.63	35,000,000	2022
2010 Brownfield Redevelopment Bonds	2010	1.04 - 5.93	17,160,000	2030
2010 Commercial Redevelopment Bonds	2010	1.04 - 5.93	11,105,000	2030
2010 Gateway Arena Refunding Bonds	2010	1.04 - 5.03	42,070,000	2030
2010 Shaker Square Refunding Bonds	2010	1.00 - 4.12	2,800,000	2030
2010 Economic Development - GCHI	2010	1.55 - 6.20	343,350,000	2027
2013A Economic Development - Steelyard Commons	2013	0.60 - 5.25	4,205,000	2037
2013B Economic Development - Westin Hotel	2013	1.85 - 5.75	5,685,000	2042
2014A Various Purpose Sales Tax Revenue Bonds	2014	2.00 - 5.00	137,890,000	2038
2014B Western Reserve Bonds	2014	3.25 - 3.80	22,185,000	2026
2014C Medical Mart/Convention Center Refunding Bonds	2014	3.00	20,890,000	2027
2015A Sales Tax Revenue Bonds - Public Square Project	2015	1.50 - 4.00	9,180,000	2033
2015 Excise Tax Revenue Bonds	2015	3.00 - 5.00	60,485,000	2027
2017A Sales Tax Revenue Bonds - Arena Renovation Project	2017	2.50 - 5.00	35,000,000	2035
2017B Sales Tax Revenue Bonds - Arena Renovation Project	2017	3.03 - 3.67	35,320,000	2035
2017C Sales Tax Revenue Bonds - Arena Renovation Project	2017	1.57 - 3.57	70,635,000	2035
Business-Type Activities				
<i>OPWC Loans from Direct Borrowings</i>				
North County Trunk Sewer Improvement	1999	0.00	453,919	2019
Sanitary Sewer System Improvement	2010	0.00	236,210	2031
Barton, Bronson, Cook Sanitary	2016	0.00	1,000,000	2038
Various Sanitary Sewer Repairs in Maple Heights	2019	0.00	76,605	2039
Bagley Road Sanitary Sewer	2018	0.00	N/A	N/A
<i>OWDA Loans from Direct Borrowings</i>				
CSO Improvements	2006	3.35	333,668	2025
Suffolk Estates Pump Station	2007	3.25	231,368	2026
Woods Pump Station	2008	3.25	612,192	2027
CSO Improvements/E 38th 40th St	2008	3.25	807,805	2027
Fitch Road Sanitary Sewer	2008	3.25	1,558,386	2027
Echo Hills WWTP Elimination	2009	3.36	1,937,877	2028
Stearns and Cook Roads Sanitary Sewer	2010	3.53	513,754	2030
Cook Mackenzie Sanitary Sewer	2010	3.52	683,099	2029
Thornapple Pump Station	2010	3.70	956,072	2029
Sewer Repairs	2011	3.25	2,144,266	2032
Fernhill Sewer Replacement	2011	2.66	1,562,868	2032
North Granger Sewer Replacement	2011	2.62	486,347	2031

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Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
<i>OWDA Loans</i>				
Dewey Road Pump Station	2011	3.28%	\$2,642,665	2032
Jefferson Drive Sewer Lining	2013	2.66	378,483	2032
Broadview Drill Drop and Sanitary Sewer	2014	3.37	339,138	2034
Barton, Bronson and Cook Sanitary Improvement	2018	1.68	N/A	2036
Turney Road Sewer Rehabilitation	2018	2.08	N/A	2037
Bagley Sewer and Water	2017	3.03	1,505,375	2038
Bradford Pump Station Elimination	2019	3.10	N/A	2040

Changes in the County's long-term obligations during the year ended December 31, 2019, consist of the following:

	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds - Unvoted</i>					
2005 General Obligation Refunding Bonds	\$14,685,000	\$0	\$7,145,000	\$7,540,000	\$7,540,000
Unamortized Premium	1,201,269	0	584,479	616,790	0
2009 Capital Improvement Bonds					
Serial Bonds	5,335,000	0	5,335,000	0	0
Build America Bonds - Serial	7,830,000	0	55,000	7,775,000	55,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic Development Bonds - Serial	7,585,000	0	50,000	7,535,000	50,000
Recovery Zone Economic Development Bonds - Term	34,740,000	0	0	34,740,000	0
Unamortized Premium	534,796	0	534,796	0	0
2012A Various Purpose Bonds					
Serial Bonds	36,405,000	0	2,260,000	34,145,000	2,365,000
Term Bonds	17,465,000	0	0	17,465,000	0
Unamortized Premium	6,718,909	0	281,877	6,437,032	0
2012B Various Purpose Refunding Bonds					
Serial Bonds	28,225,000	0	4,645,000	23,580,000	4,840,000
Unamortized Premium	4,301,172	0	707,846	3,593,326	0
2019A Capital Improvement Bonds					
Serial Bonds	0	39,500,000	0	39,500,000	0
Unamortized Premium	0	3,757,234	0	3,757,234	0
2019B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	0	37,045,000	0	37,045,000	4,320,000
<i>Total General Obligation Bonds - Unvoted</i>	<u>200,766,146</u>	<u>80,302,234</u>	<u>21,598,998</u>	<u>259,469,382</u>	<u>19,170,000</u>
<i>Net Pension Liability</i>					
OPERS	442,137,510	338,234,873	0	780,372,383	0
STRS	7,351,329	0	1,018,413	6,332,916	0
<i>Total Net Pension Liability</i>	<u>449,488,839</u>	<u>338,234,873</u>	<u>1,018,413</u>	<u>786,705,299</u>	<u>0</u>
<i>Net OPEB Liability</i>					
OPERS	<u>302,063,355</u>	<u>64,868,011</u>	<u>0</u>	<u>366,931,366</u>	<u>0</u>
<i>Loans Payable from Direct Borrowings</i>					
Ohio Public Works Commission - Schaaf Bridge	531,781	0	62,562	469,219	62,562
Ohio Public Works Commission - Bagley Road Sanitary Sewer	518,165	358,501	0	876,666	0
Ohio Department of Transportation - Crocker	366,385	0	366,385	0	0
<i>Total Loans Payable from Direct Borrowings</i>	<u>\$1,416,331</u>	<u>\$358,501</u>	<u>\$428,947</u>	<u>\$1,345,885</u>	<u>\$62,562</u>

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	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
<i>Certificates of Participation</i>					
2014 Convention Hotel					
Serial Bonds	\$139,260,000	\$0	\$10,700,000	\$128,560,000	\$11,250,000
Term Bonds	72,125,000	0	0	72,125,000	0
Unamortized Premium	24,197,953	0	1,224,865	22,973,088	0
Unamortized Discount	(413,024)	0	(20,907)	(392,117)	0
<i>Total Certificates of Participation</i>	235,169,929	0	11,903,958	223,265,971	11,250,000
<i>Revenue Bonds</i>					
1992 Gateway Economic Development	14,000,000	0	3,500,000	10,500,000	3,500,000
2010 Brownfield Redevelopment Bonds					
Serial Bonds	6,025,000	0	750,000	5,275,000	775,000
Term Bonds	6,000,000	0	0	6,000,000	0
2010 Commercial Redevelopment Bonds					
Serial Bonds	3,910,000	0	485,000	3,425,000	505,000
Term Bonds	3,855,000	0	0	3,855,000	0
2010 Gateway Arena Refunding Bonds	21,855,000	0	3,215,000	18,640,000	3,630,000
2010 Shaker Square Refunding Bonds					
Serial Bonds	400,000	0	200,000	200,000	200,000
Term Bonds	1,810,000	0	0	1,810,000	0
Unamortized Premium	99,258	0	8,983	90,275	0
2010 Economic Development - GCHI					
Taxable GCHI Revenue Bonds					
Term Bonds	795,000	0	795,000	0	0
Tax Exempt GCHI Revenue Bonds					
Recovery Zone Facility Bonds - Serial	174,235,000	0	15,900,000	158,335,000	21,400,000
Recovery Zone Facility Bonds - Term	26,000,000	0	0	26,000,000	0
Unamortized Premium	8,901,320	0	739,231	8,162,089	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	2,375,000	0	120,000	2,255,000	125,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(50,159)	0	(1,656)	(48,503)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	2,435,000	0	120,000	2,315,000	125,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(108,379)	0	(2,389)	(105,990)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	130,600,000	0	285,000	130,315,000	5,730,000
Term Bonds	6,385,000	0	0	6,385,000	0
Unamortized Premium	18,556,450	0	38,607	18,517,843	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	22,185,000	0	0	22,185,000	0
2014C Medical Mart/Convention Center					
Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	20,630,000	0	60,000	20,570,000	65,000
Unamortized Discount	(542,156)	0	(1,577)	(540,579)	0
2015A Sales Tax Revenue Bonds -					
Public Square Project					
Serial Bonds	7,415,000	0	470,000	6,945,000	485,000
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(20,975)	0	(1,131)	(19,844)	0
Unamortized Premium	502,313	0	27,074	475,239	0
2015 Excise Tax Revenue Bonds					
Serial Bonds	47,555,000	0	47,555,000	0	0
Unamortized Premium	7,371,530	0	7,371,530	0	0
2017A Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	35,000,000	0	0	35,000,000	850,000
Unamortized Premium	2,737,676	0	0	2,737,676	0

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	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Revenue Bonds (continued)					
2017B Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	\$23,505,000	\$0	\$0	\$23,505,000	\$0
Term Bonds	11,815,000	0	0	11,815,000	0
2017C Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	21,560,000	0	3,415,000	18,145,000	3,475,000
Term Bonds	47,840,000	0	0	47,840,000	0
Total Revenue Bonds	681,206,878	0	85,048,672	596,158,206	40,865,000
Other Long-Term Obligations					
Compensated Absences	28,422,189	1,369,552	1,599,410	28,192,331	1,785,467
Capital Lease	78,896,398	0	3,124,820	75,771,578	3,500,592
Capital Lease from Component Unit	256,054,088	0	24,059,430	231,994,658	25,257,947
Total Other Long-Term Obligations	363,372,675	1,369,552	28,783,660	335,958,567	30,544,006
Total Governmental Activities	\$2,233,484,153	\$485,133,171	\$148,782,648	\$2,569,834,676	\$101,891,568
	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Business Type Activities					
OPWC Loans from Direct Borrowings					
North County Trunk Sewer Improvement	\$11,348	\$0	\$11,348	\$0	\$0
Sanitary Sewer System Improvement	147,631	0	11,810	135,821	11,810
Barton, Bronson, Cook Sanitary	950,000	0	50,000	900,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	0	76,605	1,915	74,690	3,830
Bagely Road Sanitary Sewer	683,113	11,891	0	695,004	0
Total OPWC Loans from Direct Borrowings	1,792,092	88,496	75,073	1,805,515	65,640
OWDA Loans from Direct Borrowings					
CSO Improvements	122,379	0	17,151	105,228	17,730
Suffolk Estates Pump Station	90,021	0	10,783	79,238	11,136
Woods Pump Station	289,967	0	30,136	259,831	31,123
CSO Improvements/East 38th 40th Street	385,843	0	40,100	345,743	41,414
Fitch Road Sanitary Sewer	772,533	0	80,289	692,244	82,919
Echo Hills Wastewater Treatment					
Plant Elimination	933,809	0	84,965	848,844	87,844
Stearns and Cook Roads Sanitary Sewer	322,799	0	23,203	299,596	24,030
Cook Mackenzie Sanitary Sewer	372,735	0	29,911	342,824	30,973
Thornapple Pump Station	523,823	0	41,660	482,163	43,215
Sewer Repairs	1,555,041	0	93,432	1,461,609	96,494
Fernhill Sewer Replacement	1,108,219	0	69,228	1,038,991	71,081
North Granger Sewer Replacement	434,306	0	30,029	404,277	30,780
Dewey Road Pump Station	1,664,514	0	99,811	1,564,703	103,112
Jefferson Drive Sewer Lining	186,145	0	11,628	174,517	11,939
Broadview Drill Drop and Sanitary Sewer	268,574	0	14,024	254,550	14,500
Barton, Bronson and Cook Sanitary Improvement	1,156,949	0	75,191	1,081,758	0
Turney Road Sewer Rehabilitation	142,351	0	14,902	127,449	0
Bagley Sewer and Water	1,449,652	0	57,424	1,392,228	59,176
Bradford Pump Station Elimination	0	352,877	0	352,877	0
Total OWDA Loans from Direct Borrowings	11,779,660	352,877	823,867	11,308,670	757,466
Other Long-Term Obligations					
Compensated Absences	663,452	40,786	54,458	649,780	41,851
Net Pension Liability - OPERS					
Sanitary Engineer	9,211,198	7,046,560	0	16,257,758	0
Net OPEB Liability - OPERS					
Sanitary Engineer	6,292,987	1,351,416	0	7,644,403	0
Total Business-Type Activities	\$29,739,389	\$8,880,135	\$953,398	\$37,666,126	\$864,957

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The business-type activities' OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds.

The general obligation and revenue bonds will be paid with property, sales and excise taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The Gateway Ohio Department of Development loan was paid with non-tax revenue in the general fund. The OPWC loans will be paid with property taxes in the debt service fund. The Ohio Department of Transportation loans will be paid with motor vehicle license tax in the debt service fund. Capital Leases will be paid from the general, human services and GCHI funds.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, alcohol, drug and mental health, County board of developmental disabilities, human services, motor vehicle and gas tax, other health and safety, County airport, sanitary engineer, County parking garage, maintenance garage, printing, postage and central custodial services funds.

There is no repayment schedule for the net pension/OPEB liabilities. However, employer pension/OPEB contributions are made from the following funds: general, alcohol, drug and mental health, County board of developmental disabilities, human services, motor vehicle and gas tax, other health and safety, County airport, Cuyahoga County information systems, sanitary engineer, County parking garage, maintenance garage, printing, postage, central custodial services and workers' compensation funds. For additional information related to the net pension/OPEB liabilities see Notes 18 and 19.

The County's outstanding OPWC loans from direct borrowings related to governmental and business-type activities of \$1,345,885 and \$1,805,515, respectively, contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$11,308,670 contains provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

In March 2006, the County Commissioners authorized by resolution a direct borrowing in the amount of \$8.25 million from ODOT of which \$3.6 million was borrowed in 2009, and another \$1.6 million was borrowed in 2010. The loans are provided through the State Infrastructure Bank fund, which are federal funds, to be used for road and bridge improvements. Both loans carry a 0 percent interest rate for the first 12 months and a 3 percent rate thereafter, for 10 years. In August 2005, the County Commissioners by resolution accepted a grant/loan from the Ohio Public Works Commission (Issue I) in the amount of \$2.5 million split evenly between a grant and a loan. This loan carries a 0 percent interest rate for 20 years. The County pledged its motor vehicle license tax as the source of repayment for all loans. In the event that the motor vehicle license tax would fail to pay the loans, payment would be made by any general tax revenues collected in the general fund. This loan was fully repaid in 2019.

Cuyahoga County, Ohio
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During 2009, the County issued \$163,825,000 in Capital Improvement Bonds. The issue consisted of tax exempt serial bonds, Build America Bonds (BABs) and Recovery Zone Economic Development Bonds (RZEDBs). As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs and RZEDBs. Under Section 6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The County refunded a portion of the tax exempt serial bonds in 2014.

The term bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption as follows:

Year	2009 Capital Improvement	
	\$35,740,000	\$34,740,000
2027	\$3,930,000	\$3,825,000
2028	4,075,000	3,960,000
2029	4,220,000	4,105,000
2030	4,380,000	4,250,000
2031	4,535,000	4,405,000
2032	4,695,000	4,565,000
2033	4,865,000	4,730,000
2034	5,040,000	4,900,000
Total	<u>\$35,740,000</u>	<u>\$34,740,000</u>
<i>Stated Maturity</i>	<i>12/1/2034</i>	<i>12/1/2034</i>

In September 2010, the County issued \$73,135,000 in revenue bonds. This bond issuance is composed of Brownfield and Commercial Redevelopment loan funds amounting to \$17,160,000 and \$11,105,000, respectively, both taxable at the true interest cost of 5.2 percent. The second issuance was to refund outstanding debt for the Gateway Arena and Shaker Square projects at \$42,070,000 taxable and \$2,800,000 tax-exempt, at a true interest cost of 4.4 percent and 3.9 percent, respectively. The bonds are being repaid in the community development special revenue and debt service funds.

The term bonds maturing on June 1, 2025 and 2030 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on June 1 in the years and in the respective principal amounts as follows:

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	Brownfield Redevelopment Bonds	Commercial Redevelopment Bonds	Shaker Square Refunding Bonds	
Year	\$6,000,000	\$3,855,000	\$1,310,000	\$500,000
2021	\$0	\$0	\$240,000	\$0
2022	0	0	245,000	0
2023	0	0	260,000	0
2024	0	0	275,000	0
2026	1,070,000	680,000	0	90,000
2027	1,130,000	725,000	0	100,000
2028	1,195,000	770,000	0	95,000
2029	1,265,000	815,000	0	110,000
Total	\$4,660,000	\$2,990,000	\$1,020,000	\$395,000
<i>Stated Maturity</i>	<i>6/1/2030</i>	<i>6/1/2030</i>	<i>6/1/2025</i>	<i>6/1/2030</i>

The remaining principal amount of the term bonds (\$1,340,000, \$865,000, \$290,000, and \$105,000) will mature at the stated maturity.

In December 2010, the County issued Series 2010 (Global Center for Health Innovation/Convention Center Project) Bonds in three series as follows: \$20,000,000 Recovery Zone Economic Development Revenue Bond Series 2010E, \$200,235,000 Tax-Exempt Recovery Zone Facility Economic Development Revenue Bonds, Series 2010F and \$123,115,000 Taxable Economic Development Revenue Bonds, Series 2010G. The bonds are being repaid in the GCHI capital projects fund.

The 2010 Economic Development – GCHI Taxable Revenue term bonds maturing on December 1, 2019, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1, 2019.

The 2010 Economic Development – GCHI Recovery Zone Facility term bonds maturing on December 1, 2027, shall be subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount redeemed plus accrued interest to the redemption date on December 1, 2026, in the amount of \$15,900,000. The remaining \$10,100,000 principal amount of Series 2010F Bonds maturing on December 1, 2027, will be retired at their maturity (if not previously purchased for cancellation or otherwise redeemed).

Optional Redemption The 2010 Economic Development – GCHI Recovery Zone Facility bonds maturing on and after December 1, 2021, are subject to redemption by and at the option of the County, either in whole or in part on any date, on and after December 1, 2020, in the amount of \$5,000 or any integral multiple thereof at par, plus interest accrued to the redemption date.

In November 2012, the County issued general obligation bonds in the amount of \$65,728,000 for constructing County buildings, purchasing equipment, updating the County Airport's runway and for the right to use the Village of Highland Hills Community Center. The bonds were issued with interest rates varying from 1.5 to 5 percent. The bonds were issued for a twenty-five year period with final maturity during 2037. The bonds will be retired through the debt service fund.

Cuyahoga County, Ohio
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In November 2012, the County issued general obligation bonds in the amount of \$45,577,000 to refund bonds previously issued in fiscal year 2004 for various purposes. The bonds were issued with interest rates varying from 1.5 to 5 percent. The bonds were issued for a twenty-five year period with final maturity during 2037. The bonds will be retired through the debt service fund.

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

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

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

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

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

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

Year	\$1,000,000	\$590,000	\$1,420,000
2034	\$230,000	\$0	\$0
2035	245,000	0	0
2036	255,000	0	0
2038	0	285,000	0
2040	0	0	320,000
2041	0	0	340,000
Total	\$730,000	\$285,000	\$660,000
<i>Stated Maturity</i>	<i>12/1/2037</i>	<i>12/1/2039</i>	<i>12/1/2042</i>

The remaining principal amount of the term bonds (\$270,000, \$305,000 and \$760,000) will mature at the stated maturity.

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

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

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

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

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

On December 17, 2014, the County issued \$20,890,000 in Tax-Exempt Economic Development Refunding Revenue bonds to refund the Medical Mart Revenue bonds. The bonds were issued at an interest rate of 3 percent. The bonds were issued for a thirteen year period with final maturity during 2027. The bonds will be retired through the debt service fund.

Net proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2010 medical mart revenue bonds. As a result, \$20,000,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements.

The term bond maturing on December 1, 2027, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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Year	\$20,890,000
2020	65,000
2021	65,000
2022	70,000
2023	70,000
2024	70,000
2025	75,000
2026	75,000
Total	<u>\$490,000</u>
<i>Stated Maturity</i>	<i>12/1/2027</i>

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

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

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

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

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

On December 22, 2015, the County issued \$60,485,000 in Excise Tax Revenue bonds for the sports facilities improvement project. The bonds were issued with interest rates varying from 3.0 to 5.0 percent. The bonds were sold at a premium of \$9,375,817. The bonds were issued for a twelve year period with final maturity during 2027. The bonds will be retired through the debt service fund. In 2019, these bonds were fully refunded by the Taxable Capital Improvement Refunding Bonds.

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

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The term bonds maturing on July 1, 2025, 2026, 2027, 2028, 2029, 2030, 2031 and 2032 and the term bonds maturing on January 1, 2035, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on July 1 and January 1, in the years and in the respective principal amounts as follows:

Year	\$3,910,000	\$4,020,000	\$4,145,000	\$4,275,000	\$4,405,000
2025	\$3,910,000	\$0	\$0	\$0	\$0
2026	0	4,020,000	0	0	0
2027	0	0	4,145,000	0	0
2028	0	0	0	4,275,000	0
2029	0	0	0	0	4,405,000
Total	<u>\$3,910,000</u>	<u>\$4,020,000</u>	<u>\$4,145,000</u>	<u>\$4,275,000</u>	<u>\$4,405,000</u>
<i>Stated Maturity</i>	<i>7/1/2025</i>	<i>7/1/2026</i>	<i>7/1/2027</i>	<i>7/1/2028</i>	<i>7/1/2029</i>

Year	\$4,555,000	\$4,710,000	\$4,870,000	\$12,950,000	\$11,815,000
2030	\$4,555,000	\$0	\$0	\$0	\$0
2031	0	4,710,000	0	0	0
2032	0	0	4,145,000	0	0
2033	0	0	0	5,045,000	3,785,000
2034	0	0	0	5,225,000	3,935,000
2035	0	0	0	2,680,000	4,095,000
Total	<u>\$4,555,000</u>	<u>\$4,710,000</u>	<u>\$4,145,000</u>	<u>\$12,950,000</u>	<u>\$11,815,000</u>
<i>Stated Maturity</i>	<i>7/1/2030</i>	<i>7/1/2031</i>	<i>7/1/2032</i>	<i>1/1/2035</i>	<i>1/1/2035</i>

On September 12, 2019, the County issued \$39,500,000 in general obligation capital improvement bonds. The bonds were issued with interest rates varying from 3.0 to 4.0 percent. The bonds were sold at a premium of \$3,757,234. The bonds were issued for a sixteen year period with final maturity in 2035. The bonds will be retired through the debt service fund. The County had \$8,740,885 of unspent proceeds as of December 31, 2019.

On September 12, 2019, the County issued \$37,045,000 in general obligation taxable capital improvement refunding bonds to refund the 2015 excise tax revenue bonds. The bonds were issued at varying interest costs of 1.83 to 2.14 percent. The bonds were issued for an eight year period with final maturity in 2027. The bonds will be retired through the debt service fund.

Net proceeds of \$36,792,154 along with the County's contribution of \$16,762,603 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$47,555,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. As of December 31, 2019, \$43,070,000 of the defeased bonds are still outstanding.

Although the refunding will result in the recognition of an accounting gain of \$1,371,773, the County decreased its aggregated debt service payments by \$1,607,004 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$422,354.

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

The term bonds maturing on December 1, 2031, 2034, 2036 and 2044 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$7,025,000	\$10,350,000	\$3,050,000	\$5,725,000	\$45,975,000
2030	\$3,450,000	\$0	\$0	\$0	\$0
2032	0	2,450,000	0	0	0
2033	0	3,875,000	0	0	0
2035	0	0	1,450,000	2,750,000	0
2037	0	0	0	0	4,775,000
2038	0	0	0	0	4,975,000
2039	0	0	0	0	5,200,000
2040	0	0	0	0	5,650,000
2041	0	0	0	0	5,900,000
2042	0	0	0	0	6,150,000
2043	0	0	0	0	6,425,000
Total	<u>\$3,450,000</u>	<u>\$6,325,000</u>	<u>\$1,450,000</u>	<u>\$2,750,000</u>	<u>\$39,075,000</u>
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2034</i>	<i>12/1/2036</i>	<i>12/1/2036</i>	<i>12/1/2044</i>

The remaining principal amount of the term bonds (\$3,575,000, \$4,025,000, \$1,600,000, \$2,975,000 and \$6,900,000) will mature at the stated maturity.

A line of credit has been established with OPWC for the Bagley Road Sanitary Sewer project in the amount of \$1,600,000. The County has entered into contractual agreements for construction loans from OPWC. Under the terms of these agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, they are not included in the schedule of future annual debt service requirements. The balance of the loans are as follows:

	Outstanding 12/31/2019
Governmental Activities:	
Bagley Road Sanitary Sewer	\$876,666
Business Type Activities:	
Bagley Road Sanitary Sewer	695,004
Totals	<u>\$1,571,670</u>

Cuyahoga County, Ohio
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Lines of credit have been established with the Ohio Water Development Authority (OWDA) in the amount of \$2,615,096 for various sanitary projects. The County has entered into a contractual agreement for construction loans from the OWDA. Under the terms of this agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The County is currently making payments based upon estimates. The balances of the loans are as follows:

	Outstanding 12/31/19	Lines of Credit
Barton, Bronson and Cook Sanitary Improvement	\$1,081,758	\$1,698,534
Turney Road Sewer Rehabilitation	127,449	163,937
Bradford Pump Station Elimination	352,877	752,625
<i>Totals</i>	<u>\$1,562,084</u>	<u>\$2,615,096</u>

On April 3, 2014, the County issued conduit debt that was guaranteed by the County. The \$17,000,000 in taxable economic development revenue bonds was issued by the County and the proceeds were loaned to Flats East Development LLC (the "Borrower"), a legally separate organization within the County. The bonds were issued pursuant to Chapter 165 Ohio Revised Code. The proceeds were loaned to finance a portion of the costs of the acquisition, construction, reconstruction, enlargement, improvement, furnishing and equipping of a project consisting of approximately 61,000 square feet of ground level retail and restaurant space, and related parking and infrastructure located on the banks of the Cuyahoga River in the downtown area of the City of Cleveland.

The amount of debt outstanding for principal and interest as of December 31, 2019, is \$26,518,800. The issuance consists of three separate term bonds that mature in October 2024, October 2033 and April 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent.

The guarantee of the County secures the payment of scheduled bond principal and interest payments. The guarantee is subject to annual appropriation by the County. If the County does not appropriate the funds for any given year the County's guaranty is considered terminated. The County has appropriated funds for 2019 that meet the requirements for the issuer guaranty. As consideration for the County's guaranty, two additional guarantees were issued (the Wolstein Issuer Guaranty and the Wolstein Trustee Guaranty). If the County is required to exercise its guaranty and certain debt funding levels are not met with the Trustee, the County may collect payment via the Wolstein Issuer Guaranty and/or the Wolstein Trustee Guaranty agreements.

The County wanted to participate in the 2017 MetroHealth System (the System) bond issue while limiting risk to the County. In lieu of funding a reserve for the issue, the County provided a standby letter of credit for \$945,660,000. The letter of credit is secured by the County's General fund nontax revenues. If a draw on the Letter of Credit occurs the County has the right to withhold the amount of that draw from the annually appropriated amount to be provided to the System for that fiscal year. If the amount of the letter of credit draw is greater than the annual appropriation to the System, the County will have the right to terminate the letter of credit. If there is a deficiency remaining after the County reimburses its funds from the annual appropriated funds, the System will pay to the County in ten equal, annual installment payments equal to the deficiency. The County will maintain the letter of credit until debt service coverage by the System equals at least 1.75 for three consecutive years following the earlier of the completion date of the project or December 31, 2025. As of December 31, 2019, there has been no draws on the letter of credit.

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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2019, are an overall debt margin of \$563,247,013; and an unvoted debt margin of \$106,697,943.

Pledged Revenue Coverage

The County has pledged a portion of future sales tax revenues to repay the following sales tax bonds:

\$137,890,000 Various Purpose Sales Tax Bonds issued in December 2014 for the purpose of paying or reimbursing the costs of constructing, maintaining, expanding, refurbishing, renovating, upgrading, improving, furnishing, and equipping the Cuyahoga County Administrative Headquarters, the Cuyahoga County Corrections Center, the Justice Center, the Cuyahoga County Juvenile Justice Center, the Medical Examiner's Office, the Office of Emergency Management, the Jane Edna Hunter Building, and certain other related improvements and facilities operated by the County.

\$9,180,000 Public Square Project Sales Tax Bonds issued in December 2015 for the purpose of constructing, reconstructing, refurbishing, renovating and improving permanent improvements to publicly owned park space known as Public Square, together with all necessary appurtenances and work incidental thereto.

\$140,955,000 Arena Renovation Project Sales Tax Bonds issued in October 2017 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Rocket Mortgage FieldHouse together with appurtenances and work incidental thereto.

The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the bonds are expected to require less than 23 percent of sales tax revenues. Total principal and interest remaining on the bonds is \$395,552,443, payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were \$15,196,947 and \$269,058,993, respectively.

The County has pledged future revenues, net of operating expenses, to repay OWDA and OPWC loans in the sanitary sewer fund. The debt is payable solely from net revenues through 2037. Annual principal and interest payments on the debt issues required more than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$14,301,995. Principal and interest paid for the current year and total net revenues available were \$1,232,685 and (\$4,592,849), respectively.

Cuyahoga County, Ohio
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Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2019, are as follows:

Governmental Activities

	General Obligation Bonds		Revenue Bonds		Taxable Economic Development Revenue Bonds	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$19,065,000	\$5,858,294	\$19,150,000	\$13,579,818	\$250,000	\$1,222,990
2021	12,530,000	4,627,364	20,670,000	12,654,909	260,000	1,215,617
2022	12,935,000	4,189,232	21,620,000	11,662,328	270,000	1,206,972
2023	11,600,000	3,791,800	20,755,000	10,704,860	2,275,000	1,197,182
2024	11,820,000	3,444,098	14,925,000	9,967,500	8,785,000	1,121,589
2025-2029	37,065,000	13,114,969	83,895,000	40,517,367	13,310,000	2,350,004
2030-2034	38,390,000	6,839,850	101,015,000	21,244,248	2,055,000	1,391,758
2035-2039	15,870,000	1,032,250	48,930,000	4,243,355	2,400,000	773,826
2040-2042	0	0	0	0	1,420,000	188,600
Total	<u>\$159,275,000</u>	<u>\$42,897,857</u>	<u>\$330,960,000</u>	<u>\$124,574,385</u>	<u>\$31,025,000</u>	<u>\$10,668,538</u>

	Recovery Zone Facility Bonds		From Direct Borrowings
	Serial and Term		OPWC Loans
	Principal	Interest	Principal
2020	\$21,400,000	\$9,204,156	\$62,562
2021	22,450,000	8,134,156	62,562
2022	23,575,000	7,011,656	62,563
2023	24,775,000	5,832,906	62,562
2024	26,000,000	4,594,156	62,563
2025-2027	66,135,000	5,660,062	156,407
Total	<u>\$184,335,000</u>	<u>\$40,437,092</u>	<u>\$469,219</u>

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
2020	\$65,000	\$617,100	\$11,250,000	\$10,033,344
2021	65,000	615,150	11,800,000	9,498,344
2022	70,000	613,200	12,400,000	8,935,844
2023	70,000	611,100	13,015,000	8,345,844
2024	70,000	609,000	13,675,000	7,725,844
2025-2029	20,230,000	1,813,950	65,150,000	28,189,220
2030-2034	0	0	18,645,000	15,016,470
2035-2039	0	0	23,725,000	10,971,124
2040-2044	0	0	31,025,000	5,487,344
Total	<u>\$20,570,000</u>	<u>\$4,879,500</u>	<u>\$200,685,000</u>	<u>\$104,203,378</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
2020	\$50,000	\$2,541,908	\$55,000	\$2,541,908	(\$2,029,860)	\$3,158,956
2021	50,000	2,539,392	50,000	2,539,392	(2,027,859)	3,150,925
2022	50,000	2,536,946	55,000	2,536,946	(2,025,903)	3,152,989
2023	50,000	2,534,325	50,000	2,534,325	(2,023,818)	3,144,832
2024	55,000	2,531,754	60,000	2,531,754	(2,021,762)	3,156,746
2025-2029	19,170,000	10,530,138	19,730,000	10,530,138	(8,409,091)	51,551,185
2030-2034	22,850,000	4,295,303	23,515,000	4,295,303	(3,430,148)	51,525,458
Total	\$42,275,000	\$27,509,766	\$43,515,000	\$27,509,766	(\$21,968,441)	\$118,841,091

Business-Type Activities

	From Direct Borrowings		
	OWDA Loans		OPWC
	Principal	Interest	Loans
2020	\$757,466	\$281,834	\$65,640
2021	781,932	259,355	65,642
2022	807,194	236,147	65,640
2023	833,279	212,185	65,641
2024	860,214	185,447	65,640
2025-2029	3,849,911	561,726	328,206
2030-2034	1,569,266	130,694	286,866
2035-2039	287,324	15,426	167,236
Total	<u>\$9,746,586</u>	<u>\$1,882,814</u>	<u>\$1,110,511</u>

Note 22 – Conduit Debt Obligations

Periodically, the County has issued Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and hospital facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and, therefore, are not reported in the financial statements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond insurance.

As of December 31, 2019, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$115.6 million, \$1.9 billion, and \$146.4 million, respectively.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Medical Mutual of Ohio. Incurred but not reported claims of \$8,152,078 have been accrued as a liability based on a review of January through February 2020 billings provided by the County Fiscal Officer's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2018 and 2019 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$6,399,801	\$94,112,295	\$92,057,555	\$8,454,541
2019	8,454,541	98,029,241	98,331,704	8,152,078

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2019, the County contracted with several insurance companies for insurance coverage as follows:

Company/Type of Insurance	Coverage
Continental Insurance Company	
Property Insurance	\$1,000,000,000
Convention Center and Global Center for Health Innovation	427,850,000
Hilton Hotel	272,713,330
Cincinnati Insurance Company	
Fine Arts for Hilton Hotel	950,883
Fine Arts for Cuyahoga County	10,000,000
Travelers Casualty & Surety Company of America	
Crime and Dishonesty Insurance	1,000,000
Greenwich Insurance Company	
Workforce Investment Board Directors and Officers	1,000,000
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections General Liability	1,000,000

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Company/Type of Insurance	Coverage
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	\$500,000
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	312,000
Commerce and Industry/Aviation Insurance	
County Airport	5,000,000
Premises Medical	3,000
Loyde's London	
Cyber Insurance	5,000,000
Ohio Casualty	
Auto On-Road Physical Damage	15,292,894
American Alternative Insurance Corporation	
Drone Coverage	1,000,000
AIG Property Casualty Insurance Agency, Inc.	
Pollution Insurance for Cleveland Convention Center Hotel	5,000,000
Berkley Insurance Company	
OPPI Insurance for Harvard Garage	5,000,000
Harvard Garage - Builders Risk	14,350,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Workers' Compensation

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2019 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2019. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$5,762,708 have been accrued as a liability at December 31, 2019, based on an estimate by the County Fiscal Officer's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2019, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2018 and 2019 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$8,974,670	\$330,933	\$2,858,945	\$6,446,658
2019	6,446,658	2,178,490	2,862,440	5,762,708

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 24 – Leases

Operating Leases

The County is the lessee in 29 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2019 totaled \$3,895,441. The terms of all of these agreements are for ten years or less.

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2019:

Year Ending December 31,	Governmental Funds	Enterprise Funds	Internal Service Funds	Total
2020	\$2,978,141	\$100,000	\$48,357	\$3,126,498
2021	2,255,612	100,000	0	2,355,612
2022	2,214,021	100,000	0	2,314,021
2023	1,983,985	100,000	0	2,083,985
2024	1,611,228	100,000	0	1,711,228
2025-2026	818,310	200,000	0	1,018,310
Total minimum lease payments	<u>\$11,861,297</u>	<u>\$700,000</u>	<u>\$48,357</u>	<u>\$12,609,654</u>

Capital Leases

The County has entered into several lease agreements for various purposes. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The leases have been capitalized in the amount of \$590,769,817, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$47,426,114
Building	543,343,703
Total Original Cost	590,769,817
Less: Accumulated Depreciation	(86,608,958)
Total Book Value as of December 31, 2019	<u>\$504,160,859</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

Year Ending December 31,	Governmental Funds
2020	\$42,860,479
2021	42,787,928
2022	41,087,716
2023	40,648,927
2024	40,741,906
2025-2029	124,170,609
2030-2034	27,790,388
2035-2039	30,682,833
2040	3,225,430
Total	393,996,216
Less: Amount Representing Interest	(86,229,980)
Present Value of Net Minimum Lease Payments	<u>\$307,766,236</u>

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, the human services special revenue fund and the GCHI capital projects fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 25 – Related Organizations

Cuyahoga County Public Library (the Library)

The Cuyahoga County Executive and the Common Pleas Judges appoints the seven member Board of Trustees for the Library. Appointments are for seven year terms and members serve without compensation. The Library determines and operates its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code. The Library provides no financial benefit to or burden on the County.

Cleveland Metropolitan Park District (the District)

The County Probate Court appoints the three member Board of Park Commissioners for the District. Appointments are for three year terms. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services. These activities are directly controlled by the Board of Park Commissioners through the budgetary process. The District provides no financial benefit to or burden on the County.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Cuyahoga County Arts and Culture District (the District)

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

Cuyahoga County Land Reutilization Corporation (the Corporation)

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

Cuyahoga Community College (the College)

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

Note 26 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2019, the County contributed \$221,238.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Cuyahoga, Ashtabula, Columbiana, Geauga, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is composed of the superintendents of the Board of Developmental Disabilities of each participating county. Each participant's degree of control is limited to its representation on the board. N.E.O.N. adopts its own budget, authorizes expenditures, and hires and fires its own staff. During 2019, N.E.O.N. received funds from various sources and generates additional revenue from providing services such as MUI investigative services, provider compliance reviews, independent provider training, satisfaction survey mailings, service and support administration and family support program administration. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2019, the County contributed \$6,000.

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2019, the County did not make a contribution.

The County and Gateway also entered into a revolving loan agreement whereby the County agreed to issue bonds and loan the bond proceeds to Gateway to pay arena construction costs. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds.

The County, Gateway and Destination Cleveland (formerly the Convention and Visitors Bureau of Greater Cleveland) entered into a cooperative agreement on September 15, 1992, which included a provision that allowed a credit to be given to Gateway for the incremental amount Destination Cleveland receives from the County Transient Occupancy Tax to use as payment to the County for the bonds issued. This agreement was amended on December 22, 1998, to redefine the annual incremental credit and to provide for the deposit by Destination Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$0.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Western Reserve Area Agency on Aging (Area Agency)

The Area Agency is responsible for planning, coordinating and administering State and federal funded programs and services for older adults. It is one of twelve regional area agencies on aging designated by the Ohio Department of Aging as authorized by the federal Older Americans Act. The eighteen-member board consists of four members appointed by Cuyahoga County, one member apiece appointed by the Counties of Geauga, Medina, Lake and Lorain and ten at large appointees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2019, the County did not make a contribution.

Cleveland-Cuyahoga County Port Authority (Port Authority)

The Port Authority was created under the Ohio Revised Code. The Port Authority conducts port operations and economic development activities. The nine-member Board of Directors consists of three appointed by the Cuyahoga County Executive and six appointed by the City of Cleveland. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2019, the County did not make a contribution.

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2019. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Northeast Ohio Regional Sewer District (District)

The District, a political subdivision of the State of Ohio, was created by Order of the Cuyahoga County Court of Common Pleas and commenced operations on July 18, 1972, under statutory provisions of the Ohio Revised Code. The District provides wastewater treatment and interceptor sewer facilities for the region composed of the City of Cleveland and 61 suburban communities. The District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") composed of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-district with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board. The annual budget is submitted to Cuyahoga County for informational purposes only and does not require its approval. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the District including budgeting, appropriating, contracting and designating management. In 2019, the County did not make a contribution.

Cuyahoga County Community Improvement Corporation

The Cuyahoga County Community Improvement Corporation (CCCIC) is an existing Community Improvement Corporation authorized by Ohio Revised Code Title XVII, Chapter 1724 and Chapter 1702 for the sole purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of Cuyahoga County. The CCCIC board is Cuyahoga County's formal review agent for industrial revenue bond financing and economic development lending activity and does not receive any contributions from the County. The CCCIC is composed of eleven trustees that serve three-year staggered terms and meet at least monthly. Article III of the CCCIC's Code of Regulations provides that the Board of Trustees shall consist of two classes of Trustee. The "County Class" consists of five members or elected officers of Cuyahoga County, and the "Private Class" shall be six members elected from persons nominated by the County Executive, in consultation with the Greater Cleveland Partnership, subject to confirmation by County Council.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 27 – Significant Commitments

Contractual Commitments

At December 31, 2019, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Emergency Repairs	\$10,502,152	\$9,332,789	\$1,169,363
Barton/Branson/Cook Sanitary Improvement	4,928,558	4,790,933	137,625
Towpath Trail Stage 1 Harvard Ave.	3,820,451	3,161,285	659,166
Cleaning, Televising, Sanitizing Sewers	3,171,368	1,597,980	1,573,388
Bradford Rd. Relief Sewer & Pump Station Elimination	3,081,071	2,728,877	352,194
2019 Sewer Repair Program	1,000,000	871,916	128,084
General Engineering Services	850,000	407,491	442,509
Wallings Road Pump Station Improvements	677,055	380,786	296,269
Total Sanitary Sewer Projects	28,030,655	23,272,057	4,758,598
Airport Projects			
Airport Runway Overlay Phase 3 and 4	12,116,994	12,036,756	80,238
Airport Pavement Rehab Consulting	4,157,684	3,952,077	205,607
Total Airport Projects	16,274,678	15,988,833	285,845
Road and Bridge Projects			
Various Road Reconstruction, Widening and Resurfacing	71,957,975	51,986,993	19,970,982
Towpath Trail	27,177,934	18,190,627	8,987,307
General and Design Engineering Services	18,203,484	12,326,159	5,877,325
Highland Road Bridge	16,452,427	12,394,228	4,058,199
Pedestrian & Bicycle Bridge	2,808,412	2,247,234	561,178
Columbus Lift Bridge	1,611,571	1,455,143	156,428
Old Rockside Bridge	1,170,266	489,380	680,886
General Construction Management Support, Adjunct Services and Materials Testing	1,090,000	220,736	869,264
Bridge Box Beam Program Part One: Abbey Rd. Bridge	1,033,235	981,796	51,439
General Right of Way Services	305,000	58,500	246,500
2019 County-wide Preventive Maintenance Program	241,889	118,972	122,917
Total Road and Bridge Projects	142,052,193	100,469,768	41,582,425
Information Technology Projects			
Enterprise Resource Planning Software - ERP	21,029,586	18,797,707	2,231,879
Harris Real Property Tax/CAMA Appraisal Systems	4,328,218	3,751,086	577,132
Third Party Assurance Services for ERP	661,197	548,067	113,130
Data Lake Repository Tool	644,487	449,658	194,829
Web Content Management System	462,750	409,701	53,049
Data Center Co-Location Services	316,572	299,536	17,036
Wide Area Network Links	239,233	211,721	27,512
Total Information Technology Projects	\$27,682,043	\$24,467,476	\$3,214,567

Cuyahoga County, Ohio
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Project	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects			
Design-Build Services for Maint. Yard Consolidation	\$17,315,000	\$16,713,031	\$601,969
Archives Project	7,199,537	7,188,516	11,021
General Architectural and Engineering	3,826,691	2,589,857	1,236,834
Courthouse Project	3,377,665	1,345,602	2,032,063
Medical Examiner Building Improvement	989,500	921,519	67,981
Elevator Services for Various County Buildings	844,444	779,569	64,875
Countywide Fire Dampers	805,000	734,125	70,875
Cuyahoga County Halle Warehouse Parking Lot	589,321	569,330	19,991
General Environmental Consulting Services	550,000	363,054	186,946
Countywide Painting	546,031	382,181	163,850
Cleveland Police Buildout-JC Tower II			
HVAC System Equipment	482,455	0	482,455
Harvard Garage Buildout/Consolidation-Moving Services	481,655	280,542	201,113
General Mechanical, Electric, Plumbing and Architecture	400,000	148,687	251,313
Jail Kitchen Regionalization-Epoxy Floor Coating	241,500	217,925	23,575
Board of Elections Chiller Replacement	202,800	161,800	41,000
Total Facility-Related Projects	<u>37,851,599</u>	<u>32,395,738</u>	<u>5,455,861</u>
Total Contractual Commitments	<u>\$251,891,168</u>	<u>\$196,593,872</u>	<u>\$55,297,296</u>

All of the remaining commitment amounts were encumbered at year end. The amount of \$3,159,677 in contracts payable for governmental activities has been capitalized.

Encumbrances

Encumbrances are commitments related to unperformed contracts for good or services. Encumbrance accounting is utilized to the extent necessary to assure budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General	\$15,566,870
Human Services	23,142,399
Health and Human Services Levy	1,313,975
County Board of Developmental Disabilities	14,484,016
Other Governmental Funds	<u>91,100,778</u>
Total Governmental Funds	<u>145,608,038</u>
Proprietary Funds:	
Sanitary Engineer	6,646,398
Other Enterprise Funds	457,253
Internal Service Funds	<u>38,384,625</u>
Total Proprietary Funds	<u>45,488,276</u>
Total	<u>\$191,096,314</u>

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Note 28 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Because of the business and economic downturn during the COVID-19 pandemic, stays at the County-owned Hilton Hotel have drastically decreased in 2020. As a result of this decline, the County-owned hotel is experiencing an operating revenue shortfall.

On July 7, 2020, the County approved a \$7.9 million appropriation from the general fund to cover property taxes and a 2020 debt service payment. Both payments are normally paid from hotel revenue, bed taxes and TIF.

Effective January 1, 2020, the County's bed tax rate increased by 1 percent. This tax will generate funds necessary to pay the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. This tax increase is estimated to generate an additional \$4.5 million in revenue for the County.

On May 28, 2020, the County issued \$10,485,000 in serial Taxable Economic Development Revenue Refunding Bonds to refund the 2010 Brownfield Redevelopment Revenue Bonds. These bonds were issued with interest rates varying from 1.50 to 2.85 percent with a final maturity of June 1, 2030.

On May 28, 2020, the County issued \$2,395,000 in Taxable Economic Development Revenue Refunding Bonds, which includes \$1,675,000 in serial bonds and \$720,000 in term bonds, to refund the 2010 Commercial Redevelopment Revenue Bonds. These bonds were issued with interest rates varying from 1.50 to 2.85 percent with a final maturity of June 1, 2030.

On May 28, 2020, the County issued \$15,225,000 in serial Taxable Economic Development Revenue Refunding Bonds to refund the 2010 Gateway Arena Refunding Bonds. These bonds were issued with interest rates varying from 1.50 to 1.75 percent with a final maturity of June 1, 2023.

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Note 29 – The MetroHealth System (Dollars in Thousands)

The component unit financial data report in the financial statements includes MetroHealth System and all of its component units. Certain of the following MetroHealth System note disclosures do not include the MetroHealth System's component unit information.

Significant Accounting Policies

Reporting Entity The accompanying financial statements of the MetroHealth System (System) include the MetroHealth Medical Center, a short-term acute care and long-term rehabilitation facility, the Elisabeth Severance Prentiss Center for Skilled Nursing Care, and a network of urban and suburban primary care health sites.

The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. To support the general operations of the System, the County approved funding of \$32,400 for 2019. The System is exempt from federal income taxes as a governmental entity.

In accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements are included, as a discretely presented component unit, in the County's Comprehensive Annual Financial Report (CAFR). A copy of the CAFR can be obtained from Cuyahoga County Fiscal Officer, 2079 East 9th Street, Cleveland, Ohio 44115.

Furthermore, in accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements include The MetroHealth Foundation, Inc. (Foundation) and CCH Development Corporation (CCH) as discretely presented component units and MetroHealth Holdings LLC, MHS Purchasing LLC, Select Assurance Captive LLC and The MetroHealth Trust as blended component units.

The Foundation is a nonprofit organization acting primarily as a fundraising organization to supplement the resources that are available to the System in support of its programs. Although the System does not control the timing or the amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to support the activities of the System. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the System, it is considered a component unit of the System. Complete financial statements of the Foundation can be obtained by writing to The MetroHealth Foundation, 2500 MetroHealth Drive, Cleveland, Ohio 44109.

CCH Development Corporation (CCH), was formed on August 1, 2017, for the benefit of, and to support the System's community through economic and community development. CCH is a legally separate nonprofit corporation, exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The System appoints the voting majority of CCH's Board; however, the System does not have a financial benefit/burden relationship and is not able to impose its will on CCH. The System has determined it would be misleading to exclude CCH and therefore it has been presented as a component unit.

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During 2019, the Board of Trustees of the System created The MetroHealth Trust (the Trust) in order to hold the membership interests in nonprofit health care systems and organizations as designated and approved by the Board of Trustees of the System. The Trust is considered to be a component unit of the System because of the System's ability to appoint the voting majority of the board and impose its will on the Trust. MetroHealth Holdings LLC, MHS Purchasing LLC, Select Assurance Captive LLC and The MetroHealth Trust are presented as blended component units whose financial activity is included within the activities of the System as the System's management has operational responsibility for these component units and the component units almost exclusively benefit the System.

As of February 2019, The MetroHealth Trust became the sole corporate member of Recovery Resources, an Ohio nonprofit organization, which required restatement of the System's net position in the amount of \$6,275 as of January 1, 2019 to reflect this change in the reporting entity. As a result, Recovery Resources is blended with the Trust.

The System is the sole corporate member of MetroHealth Holdings LLC, MHS Purchasing LLC, and Select Assurance Captive LLC. Although these entities are legally separate from the System, they are reported as if they were part of the System because their sole purpose is to support the System's mission and operations.

Separately issued financial statements for the component units are prepared for Select Assurance Captive LLC and Recovery Resources and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Basis of Accounting The System reports only "business-type" activities, which requires the following financial statements and management discussion and analysis:

- Management's discussion and analysis
- Basic financial statements including a statement of net position, statement of activities and statement of cash flows, for the System as a whole
- Notes to the Financial Statements

The System is accounted for as a proprietary fund (enterprise fund) using the flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the System's operations are included in the Statement of Net Position. Revenue is recognized in the period in which it is earned, and expenses are recognized in the period in which incurred.

The System's fiscal year is the calendar year. Pursuant to Ohio law, the System submits a budget to the County by November 1 of each year. The fundamental purpose of the budget is to plan for an expected level of operations and to provide management with a tool to control deviation from such a plan. The budget is prepared on an accrual basis.

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

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

Net patient service revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of \$62,346 in 2019.

The System has agreements with third-party payors that provide for payment at amounts different from established charge rates. A summary of the basis of payment by major third-party payors follows:

Medicare and Medicaid Inpatient acute care, behavioral medicine, rehabilitation, skilled nursing and outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively-determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

The System also receives reimbursement for medical education costs, disproportionate share and unreimbursed Medicare bad debts which are reimbursed at interim rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare Administrative Contractor (MAC). The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts recorded at interim and final settlements are reported in the Statement of Revenues, Expenses, and Changes in Net Position in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$28,151 in 2019, due to prior year retroactive adjustments of amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 27 percent and 35 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2019. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements. The System believes that it is compliant with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing that would have a material effect on the financial statements.

Other Payors The System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates-per-discharge, discounts from established charges, and prospectively determined per diem rates.

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Upper Payment Limit In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Hospitals (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). This program provides access to available federal funding up to 100 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. At December 31, 2019, \$461 was due to the System and recorded in the Statement of Net Position in other receivables.

The amount recorded in net patient service revenue for UPL by the System was \$20,357 in 2019. The State of Ohio discontinued the Program's required contributing match for participants as of June 30, 2009. Effective July 1, 2009, the State began assessing a franchise fee to hospitals to fund health care programs, including the UPL program. The System incurred franchise fee expense of \$12,178 in 2019 and recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. The System's franchise fee liability payable to the State of Ohio at December 31, 2019 was \$0.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs resulting from this status totaling \$25,124 for 2019. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$16,671 in 2019, reduced by HCAP assessments recorded by the System of \$5,948 in 2019. At December 31, 2019, the System had a HCAP payable of \$595 included in other current liabilities in the Statement of Net Position.

Care Innovation and Community Improvement Program The Care and Innovation and Community Improvement Program (CICIP), established by House Bill 49, provides for each participating nonprofit hospital agency and public hospital agency to receive supplemental payments under the Medicaid program for physician and other professional services that are covered by the Medicaid program and provided to Medicaid recipients. The amount of the supplemental payments is equal to the difference between the Medicaid rates for the services and the average commercial rates for the services. Participating nonprofit and public hospital agencies are responsible for the State share of the program's costs and the Medicaid Director may terminate or adjust the amount of supplemental payments if funding for the program is inadequate. As the program develops, specific duties and goals to benefit Medicaid recipients will be defined.

For 2019, the System recorded CICIP program revenue of \$46,405 which is included in net patient service revenue. At December 31, 2019, the System had a CICIP receivable of \$8,958, CICIP prepaid assessments of \$9,449, and a CICIP payable of \$620. The receivable, prepaid assessment and payable are included in the Statement of Net Position in other receivables, prepaid expenses and other current liabilities, respectively.

Charity Care Throughout the admission, billing, and collection processes, certain patients are identified by the System as qualifying for charity care. The System provides care to these patients without charge or at amounts less than its established rates. The charges foregone for charity care provided by the System, totaling \$184,084, which represents 5.0 percent of gross charges in 2019, are not reported as revenue. The System accepts certain indigent Ohio residents and all residents from the County regardless of their ability to pay.

Grants The System receives financial assistance from federal and state agencies in the United States in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

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Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the System.

Cash and Cash Equivalents The System considers cash in its commercial checking accounts to be cash and cash equivalents.

Supplies Medical and pharmaceutical supplies are stated at the lower of cost or market value on a first-in first-out basis.

Investments The System generally records its investments at fair value in accordance with GASB Statement No. 72 – Fair Value Measurement and Application. Changes in unrealized gains and losses on investments are included in net investment income in the Statement of Activities.

Restricted Assets Restricted assets are cash and cash equivalents and investments whose use is limited by legal requirements. Investments under bond indenture agreements represent amounts required by debt instruments to pay bond principal and interest and approved projects. Restricted cash and cash equivalents and special purpose investments represent monies received from donors or grantors to be used for specific purposes, primarily research. The System has elected to use restricted assets before unrestricted assets when an expense is incurred for a purpose for which both resources are available.

Fundraising Revenues Gifts, grants, and program income result from fundraising activities of the Foundation. Though donations are solicited for the Foundation, donors occasionally make their gifts directly to the System.

Contributions The Foundation and CCH recognize contributions as revenue in the period in which the pledge (promise to give) is received. The Foundation and CCH recognize donated services as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the organization.

Annuity Payment Obligations The Foundation has entered into gift annuity agreements which include provisions requiring the Foundation to pay periodic fixed payments to beneficiaries during their lifetimes. Charitable gift annuities differ from other charitable giving options in that the annuity is a general obligation of the Foundation. Accordingly, if the assets of the gift are exhausted as a result of required payments to beneficiaries, unrestricted assets of the Foundation will be utilized to fund future payments.

Income Taxes The Foundation and CCH are Ohio nonprofit corporations and were granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and therefore are exempt from income tax on related income pursuant to Section 501(a) of the Code. The Foundation and CCH are required to pay taxes on unrelated business income.

Capital assets Capital assets are stated at cost and contributed capital assets are stated at their acquisition value at the date of contribution. Expenditures for equipment must exceed \$5 per unit and expenditures for renovations must exceed \$25 in order for them to be capitalized. Expenditures that substantially increase the useful lives of existing assets are capitalized. Routine maintenance and repairs are expensed as incurred. Depreciation and amortization of assets recorded under capital lease (straight-line method) are provided in amounts sufficient to amortize the cost of the related assets over their estimated useful lives:

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

The asset and accumulated depreciation are removed from the related accounts when the asset is disposed. Any income or loss resulting from this disposal is recorded in the Statement of Activities.

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

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

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

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

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

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

Bond Premiums and Discounts The System uses the effective interest method to calculate bond premiums and discounts. Amortization related to bond premiums and discounts in 2019 was \$1,561 and is recorded as a reduction to interest expense in the Statement of Activities.

Cost of Borrowing Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the capital asset's cost. The total interest cost capitalized is offset by the interest income earned on the invested bond proceeds during the same period. Capitalized interest expense for 2019 totaled \$41,423. Capitalized interest income for 2019 totaled \$18,295.

Concentrations of Credit Risk – Patient Accounts Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Medicaid, Medicare, and Medical Mutual of Ohio

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accounted for approximately 22 percent, 26 percent and 15 percent of the System's net patient accounts receivable, respectively. Excluding these payors, no other payor source represents more than 10 percent of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles and Recent Accounting Pronouncements

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

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement is effective for reporting periods beginning after June 15, 2018. There was no significant impact to the financial statements as a result of the application of this standard.

GASB Statement No. 84, *Fiduciary Activities* – The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement is effective for reporting periods beginning after December 15, 2018. There was no significant impact to the financial statements as a result of the application of this standard.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* – The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. There was no significant impact to the financial statements as a result of the application of this standard.

GASB Statement No. 90, *Majority Equity Interests* – The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. There was no significant impact to the financial statements as a result of the application of this standard.

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

GASB Statement No. 87, *Leases* – The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The System has determined this statement will have a material impact on the financial statements.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred

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before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019 and should be applied prospectively. The System has determined this statement will have a material impact on the financial statements.

GASB Statement No. 91, *Conduit Debt Obligations* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 92, *Omnibus* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement related to Statement No. 87 are effective upon issuance and all other requirements of this statement are effective for reporting periods beginning after June 15, 2020. The System has not yet determined the impact this statement will have on the financial statements.

Deposits and Investments

Deposits All monies are deposited with the System's banks or trust companies as designated by the Board of Trustees. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts.

Guaranteed investment contracts (GICs): The System entered into two distinct investment contracts with separate banks yielding guaranteed fixed interest rates for its Series 2017 Bond Project and Capitalized Interest Payment Funds. Deposits totaling \$830,670 were made into the two accounts on the bond settlement date of May 25, 2017. The Capitalized Interest Payment Fund has a fixed interest rate of 2.60 percent with earned interest payments posting semiannually through the agreement maturity date on February 14, 2023. The agreement has a schedule of required withdrawals that cannot be accelerated. The Bond Project Fund bears a fixed interest rate of 2.54 percent with earnings reinvested each February 15 and August 15. The agreement terminates with respect to the funds at the earlier of the March 31, 2024 maturity date or the date the Bonds are no longer outstanding under the Indenture. The agreement may be extended by mutual written agreement. As of December 31, 2019, the Capitalized Interest Payment Fund and the Bond Project Fund had balances of \$96,111 and \$560,147, respectively.

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

Custodial Credit Risk Custodial credit risk is the risk that, in the event of bank failure, the System's deposits might not be recovered. FDIC insurance through December 31, 2019 for funds held in interest bearing accounts is \$250 per depositor per category of legal ownership. Ohio Revised Code requires that deposits in excess of FDIC insured amounts are collateralized, except for the invested proceeds of revenue bonds which follow the requirements stated in the bond indenture. The System's investment policy does not address custodial credit risk, but other than the GIC's which are uncollateralized, the System believes that the depository bank carries sufficient collateral to cover the total amount of public funds on deposit with the bank (after FDIC coverage) and is in compliance with the requirements specified in Sections 135.18 and 135.181 of the Ohio Revised Code. The System's bank deposits at December 31, 2019 totaled \$777,188 and were subject to the following categories of custodial credit risk

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Uncollateralized	\$774,933
Amount insured	<u>2,255</u>
Total bank balances	<u><u>\$777,188</u></u>

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

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

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

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- Notes issued by corporations incorporated in the United States and operating in the United States, the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase, not to exceed 15 percent of the System's total average Reserve Portfolio.
- Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States securities dealer, under the terms of which agreements the System lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.
- Debt interests rated at the time of purchase in the three highest categories by two NRSRS and issued by foreign nations diplomatically recognized by the U.S. government, where the investment made does not exceed 1 percent of a country's total average portfolio.
- A current unpaid or delinquent tax line of credit authorized under section (G) of the section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are met.

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

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

As of December 31, 2019, the fair values of the System's investments and their ratings by Standard and Poor's were as follows:

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	Total	Investment Maturities		Rating
		Less than 1 Year	1 - 5 Years	
U.S. Treasury Notes	\$45,543	\$5,954	\$39,589	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	172,793	42,485	130,308	AA+
Corporate Bonds	15,090	0	15,090	AA+
Corporate Bonds	100	100	0	A
Corporate Bonds	226	226	0	BBB+
Corporate Bonds	50	50	0	BBB
Corporate Bonds	75	75	0	BB+
Money Market Mutual Funds	25,939	25,939	0	AAA
Total Investments	<u>\$259,816</u>	<u>\$74,829</u>	<u>\$184,987</u>	

Deposits of \$70,825 and unrated investments of \$132,656 are included in investments in the Statement of Net Position at December 31, 2019.

The System's carrying amounts of the deposits and investments at December 31, 2019 are as follows:

Deposits	\$776,950
Investments	<u>392,472</u>
Total	<u>\$1,169,422</u>

The difference between bank balances and financial statement carrying amounts represent outstanding checks payable and normal reconciling items.

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System has the following as of year ended December 31, 2019:

Investments Measured at Fair Value

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Debt Securities			
U.S. Treasury Securities	\$45,543	\$0	\$45,543
U.S. Agency Securities	172,793	0	172,793
Corporate Bonds	15,541	0	15,541
Total Debt Securities	<u>233,877</u>	<u>0</u>	<u>233,877</u>
Money Market Mutual Funds	25,939	25,939	0
Mutual Funds	118,159	118,159	0
Certificates of Deposit	1,938	0	1,938
Equities	12,559	4,312	8,247
Total Investments Measured at Fair Value	<u>\$392,472</u>	<u>\$148,410</u>	<u>\$244,062</u>

Cuyahoga County, Ohio
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Mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Domestic equities and certificates of deposit, classified in Level 2 of the fair value hierarchy, are valued using prices quoted in active markets for similar assets.

Interest Rate Risk The System's investment policy limits investment portfolios to maturities of five years or less. At December 31, 2019, the System's investments all have effective maturity dates of less than five years.

Credit Risk The System's investment policy limits the System to commercial paper investments with ratings only in the highest category and emphasizes high-quality fixed income investments within the Non-Reserve Portfolio, with an average portfolio rating of BBB- or higher. The System's blended component units do not have a credit risk policy or investments. At December 31, 2019, the System held no commercial paper investments.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System's investment policy does not address custodial credit risk. For the year ended December 31, 2019, the System is not exposed to custodial credit risk as it relates to its investment portfolio.

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

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

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

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

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

As of December 31, 2019, The System holds 22.6 percent in Federal National Mortgage Association (Fannie Mae) issues.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2019:

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
<i>Nondepreciable Capital Assets</i>				
Land	\$16,035	\$8,122	\$0	\$24,157
Construction in Progress	108,874	136,520	(69,128)	176,266
<i>Total Nondepreciable Capital Assets</i>	124,909	144,642	(69,128)	200,423
<i>Depreciable Capital Assets</i>				
Land Improvements	13,633	63	0	13,696
Buildings and Fixed Equipment	725,535	42,409	(9)	767,935
Equipment	448,942	18,172	(25,745)	441,369
<i>Total Depreciable Capital Assets</i>	1,188,110	60,644	(25,754)	1,223,000
<i>Less Accumulated Depreciation</i>				
Land Improvements	(11,007)	(536)	0	(11,543)
Buildings and Fixed Equipment	(481,550)	(21,568)	9	(503,109)
Equipment	(369,480)	(23,883)	25,745	(367,618)
<i>Total Accumulated Depreciation</i>	(862,037)	(45,987)	25,754	(882,270)
<i>Total Depreciable Capital Assets, Net</i>	326,073	14,657	0	340,730
<i>Capital Assets, Net</i>	\$450,982	\$159,299	(\$69,128)	\$541,153

Total depreciation and amortization expense related to capital assets for 2019 was \$45,987.

Long-Term Debt

Original issue amounts and interest rates of the System's debt issues were as follows:

Debt Issue	Original Issue	Interest Rate	Year of Maturity
2009B Hospital Facilities Revenue Bonds	\$75,000	8.2 %	2040
2017 Hospital Refunding Revenue Bonds	945,660	4.0 - 5.5	2057

Cuyahoga County, Ohio
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Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2019 is as follows:

	Outstanding 12/31/18	Additions	Reductions	Outstanding 12/31/19	Amounts Due in One Year
Revenue Bonds					
2009B Hospital Facilities	\$75,000	\$0	\$0	\$75,000	\$0
2017 Hospital Refunding	945,660	0	0	945,660	0
Unamortized discounts and premiums	34,748	0	1,561	33,187	0
<i>Total Revenue Bonds</i>	<u>1,055,408</u>	<u>0</u>	<u>1,561</u>	<u>1,053,847</u>	<u>0</u>
Other Long-Term Obligations					
Loan Obligation - Cuyahoga County					
Department of Development	38	0	38	0	0
Loan Obligation - Key Government Finance, Inc.	710	0	710	0	0
Loan Obligation - OhioMAS	79	0	23	56	23
Loan Obligation - Key Bank	5	0	5	0	0
Capital Leases	2,919	0	1,255	1,664	606
<i>Total Other Long-Term Obligations</i>	<u>3,751</u>	<u>0</u>	<u>2,031</u>	<u>1,720</u>	<u>629</u>
<i>Total</i>	<u>\$1,059,159</u>	<u>\$0</u>	<u>\$3,592</u>	<u>\$1,055,567</u>	<u>\$629</u>

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Facilities Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

Effective May 25, 2017, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$945,660 of Hospital Revenue Bonds, Series 2017, (The MetroHealth System), (Series 2017 Bonds). Proceeds from the Series 2017 Bonds were used to refund the principal amounts of the Series 2015 Bonds maturing on February 1, 2018 through February 1, 2035, the Series 2012 Bonds principal amounts maturing on March 1, 2018 through March 1, 2033, and the Series 2011 Bonds principal amounts maturing on February 15, 2018 through February 15, 2019, payoff a loan associated with a capital lease, establish a bond interest payment fund, pay certain bond issuance costs, payoff a revolving line of credit which was drawn to fully refund the remaining Series 1997 Bonds, maturing on February 15, 2020 through February 15, 2027, and pay settlement costs associated with the early termination of two interest rate swap agreements. The remaining bond proceeds are being used to fund the System's transformation project.

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The Series 2017 Bonds mature in varying amounts from February 15, 2023 through February 15, 2057 and the interest rates are fixed and range between 4.0 percent and 5.5 percent. So long as the Series 2017 Bonds are outstanding, the System is required to be compliant with certain financial and performance-related covenants.

The 2017 bond refundings resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4,311. The unamortized difference (\$2,129 at December 31, 2019), reported in the accompanying financial statements as a deferred outflow of resources, is being amortized as an increase to interest expense through the year 2029.

The Series 2009B and 2017 Bonds were each issued pursuant to a supplemental trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 2009B and 2017 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

The Twelfth Supplemental Trust Indenture provides for the establishment of a bond reserve fund and maintenance of certain special funds, which are maintained under the control of the bond trustee and are used for payment of principal and interest on the bonds when due. Under the Indenture an event of default may occur if principal, interest or any premium on any Bond is not paid when due, or if the System fails to perform or observe any covenant, agreement or obligation contained in the Indenture, subject to certain notice, duration, extension and cure provisions specified in the Indenture. Upon the occurrence of any event of default, the Trustee must, at the written request of the holders of not less than a majority, in aggregate principal amount of outstanding Bonds, and may, in other events, declare the principal of all outstanding Bonds to be immediately due and payable, together with accrued interest thereon.

To satisfy the bond reserve fund requirement Cuyahoga County has entered into an Irrevocable Letter of Credit for an amount not to exceed \$63,322, expiring on May 22, 2020. Cuyahoga County is responsible for payment of the annual Letter of Credit Fee, up to a maximum of \$350 per year, with any amount over the maximum to be paid by the System. Should the County fail to timely provide notice of renewal of the Letter of Credit prior to its scheduled termination date, the Trustee is required to draw down the full amount available to be drawn under the Letter of Credit and place the drawn funds into the Bond Reserve Fund. In the event there is a draw on the Letter of Credit, the System is required to repay Cuyahoga County in accordance with the terms of the payment agreement in which the County may reduce their appropriation to the System for the amount to be reimbursed. As of December 31, 2019, there were no draws on the Letter of Credit.

The System leases various buildings and equipment under capital leases which expire at various dates through 2046. The assets and liabilities under capital lease obligations are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. Depreciation of the assets under capital leases are included in depreciation expense for the year ended December 31, 2019.

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

Equipment	\$10,166
Buildings	<u>8,706</u>
	18,872
Accumulated Depreciation	<u>(9,318)</u>
Total	<u>\$9,554</u>

Cuyahoga County, Ohio
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The revenue bonds, leases and loan payment requirements for years subsequent to December 31, 2019, are as follows:

	Total Lease Obligations		Total Loan Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$606	\$57	\$23	\$0	\$0	\$55,197
2021	331	44	23	0	0	55,197
2022	195	32	10	0	0	55,197
2023	205	22	0	0	10,845	54,926
2024	216	12	0	0	11,410	54,369
2025-2029	111	2	0	0	66,370	262,489
2030-2034	0	0	0	0	84,725	242,743
2035-2039	0	0	0	0	109,380	213,756
2040-2044	0	0	0	0	141,190	177,047
2045-2049	0	0	0	0	182,310	135,779
2050-2054	0	0	0	0	238,005	80,083
2055-2057	0	0	0	0	176,425	14,413
Total	<u>\$1,664</u>	<u>\$169</u>	<u>\$56</u>	<u>\$0</u>	1,020,660	<u>\$1,401,196</u>
Unamortized Premiums					33,187	
Total Hospital Bonds, Net					<u>\$1,053,847</u>	

Other Long-Term Liabilities

Amounts Due to Third-Party Payors The System has agreements with third-party payors that provide for payment of amounts different from established rates. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined. See the significant accounting policies, net patient service revenue, for additional information. As of December 31, 2019, the total liability for amounts due to third-party payors was \$5,029. Amounts classified as ‘due within one year’ are based on historical communications and estimated timing of recoupment requests from third-party payors.

Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to one and a half years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. Depending on the employee’s hire date the maximum payout is either 240 hours or 800 hours. As of December 31, 2019, the total liability for accrued vacation and sick leave was \$55,065. Amounts classified as ‘due within one year’ are based on historical usage patterns.

Cuyahoga County, Ohio
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The following summarizes changes in other long-term liabilities for the year ended December 31, 2019:

	Balance at 12/31/18	Additions	Deletions	Balance at 12/31/19	Due within One Year
Amounts due to third-party payors	\$32,509	\$3,914	(\$31,394)	\$5,029	\$1,790
Accrued vacation and sick leave	52,759	62,217	(59,911)	55,065	7,068
Totals	<u>\$85,268</u>	<u>\$66,131</u>	<u>(\$91,305)</u>	<u>\$60,094</u>	<u>\$8,858</u>

Risk Management The System is exposed to various risks of loss related to torts; theft of or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System is self-insured for professional liability, employee health and worker's compensation but maintains commercial policies for property and casualty, automobile and aircraft (helicopter and fixed wing) insurance. The System manages certain insurance risks through Select Assurance Captive LLC (Select). For 2019, coverage through Select included professional liability, worker's compensation and medical stop loss. The System also maintains excess coverage for professional liability and employee health claims. For professional liability and worker's compensation, professional actuarial consultants have been retained to determine funding requirements. Amounts funded for professional liability have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health claims, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2019. Settled claims have not exceeded insurance coverage in any of the past three years.

During the normal course of its operations, the System has become a defendant in various legal actions. In the opinion of legal counsel and the System administration, the disposition of the pending cases will not have a material adverse effect of the financial condition or operations of the System. Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are recorded based on estimates that incorporate the System's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors.

The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and incurred but not reported claims for 2019 and 2018 as follows:

Workers' Compensation

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2018	\$8,135	\$703	(\$1,458)	\$7,380	\$1,744
2019	7,380	681	(1,586)	6,475	1,639

Professional Liability

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2018	\$51,425	\$4,976	(\$13,377)	\$43,024	\$13,798
2019	43,024	(5,070)	(4,255)	33,699	12,285

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Employee Health Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2018	\$2,162	\$27,945	(\$29,219)	\$888	\$888
2019	888	33,624	(32,424)	2,088	2,088

The liabilities recorded for worker's compensation and professional liability at December 31, 2019 are undiscounted liabilities.

Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 2039. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years.

Minimum rental commitments under operating leases extending beyond one year at December 31, 2019, are as follows:

2020	\$6,856
2021	6,893
2022	6,733
2023	6,613
2024	6,531
2025-2029	24,687
2030-2034	8,260
2035-2039	2,635
Total	<u>\$69,208</u>

Rent expense totaled \$7,432 in 2019.

Benefit Plans

Pension Employee retirement benefits are available for substantially all employees under three separate retirement plans administered by the Ohio Public Employees Retirement System (OPERS). Plan descriptions and actuarial information for the System's defined benefit pension plans are the same as the County's. The Member-Directed plan description is included in the County's note. The defined benefit portion of the Member-Directed plan has the same actuarial information as the Combined plan. The Member-Directed Plan is a defined contribution pension plan in which at retirement members have the option to convert their defined contribution account to a defined benefit annuity (See Note 18).

The System's contributions to OPERS for the year ended December 31, 2019 were \$79,373 equal to the statutorily required contributions for each year, made up of \$65,221 for the Traditional Pension Plan, \$2,994 for the Combined Plan, and \$11,158 for the Member-Directed Plan. The contribution to the Member-Directed Plan includes \$7,409 for the defined contribution pension plan and \$3,188 for the defined contribution OPEB plan (RMA).

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For the Year Ended December 31, 2019

At December 31, 2019, the System reported a liability of \$892,828 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$5,590, for its proportionate share of the net pension asset related to the Combined and Member-Directed Plans. The net pension liability and asset were measured as of December 31, 2018 and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability/asset was based on the System's contributions to the pension plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2018). Although the pension liability recognized in accordance with GASB Statement No. 68 meets the definition of a liability in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the unfunded liability of the pension system as against the public employer, and there are no cash flows associated with the recognition of net pension liabilities, deferrals and expense beyond the requirement to make statutory contributions.

At December 31, 2018, the System's proportion was 3.26 percent for the Traditional Pension Plan, which was an increase of .09 from its proportion measured as of December 31, 2017, and 4.72 percent for the Combined Plan, which was an increase of .18 from its proportion measured as of December 31, 2017, and 13.51 percent for the Member-Directed Plan, which was an increase of .04 from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the System recognized pension expense for the Traditional Pension Plan of \$212,067, the Combined Plan of \$1,423 and the Member-Directed Plan of \$7,525.

At December 31, 2019, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Deferred Outflows of Resources				
Differences between Expected and Actual Experience	\$41	\$0	\$1,282	\$1,323
Net Difference between Projected and Actual Earnings on Pension Plan Investments	121,181	1,138	102	122,421
Changes in Assumptions	77,723	1,180	95	78,998
Changes in Proportionate Share of Contributions	9,831	105	0	9,936
System Contributions Subsequent to the Measurement Date	64,777	2,978	561	68,316
<i>Total Deferred Outflows of Resources</i>	<u>\$273,553</u>	<u>\$5,401</u>	<u>\$2,040</u>	<u>\$280,994</u>
Deferred Inflows of Resources				
Differences between Expected and Actual Experience	\$11,723	\$2,157	\$0	\$13,880
Changes in Proportionate Share of Contributions	0	417	26	443
<i>Total Deferred Inflows of Resources</i>	<u>\$11,723</u>	<u>\$2,574</u>	<u>\$26</u>	<u>\$14,323</u>

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At December 31, 2019, the Traditional Pension Plan reported \$64,777, the Combined Plan reported \$2,978, and the Member-Directed Plan reported \$561, as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Traditional Pension Plan	Combined Plan	Member- Directed Plan
2020	\$85,379	\$130	\$209
2021	44,596	(98)	191
2022	10,720	(74)	194
2023	56,358	282	235
2024	0	(184)	172
Thereafter	0	(207)	452
Total	<u>\$197,053</u>	<u>(\$151)</u>	<u>\$1,453</u>

The following table presents the December 31, 2019 net pension liability (asset) calculated using the discount rate of 7.2 percent, and the expected net pension liability (asset) if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate			
Net Pension Liability/(Asset)	1% Decrease 6.2%	Current Discount 7.2%	1% Increase 8.2%
All Plans	\$1,317,083	\$887,238	\$530,322
Traditional Pension Plan	1,318,966	892,828	538,703
Combined Plan	(1,748)	(5,282)	(7,841)
Member-Directed Plan	(135)	(308)	(541)

The Member-Directed Plan is a defined contribution pension plan that allows members at retirement, the option to convert their defined contribution account to a defined benefit annuity. The purchased defined benefit annuities under this plan were immaterial to the System and immaterial from a GASB 68 perspective to the System's financial statements as of December 31, 2019.

Post-retirement Benefits Plan descriptions and actuarial information for the System's defined benefit post-retirement plans are the same as the County's (See Note 19).

The System's contributions for 2019 used to fund post-retirement healthcare benefits was \$3,188, which is included in the System's contractually required contribution of \$79,373 for the year ended December 31, 2019.

At December 31, 2019, the System reported a liability of \$483,355 for its proportionate share of the OPERS collective net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of that date. The System's proportion of the net OPEB liability was based on contributions to the OPEB plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2018). Although the liabilities recognized under GASB Statements No. 68 and 75 meet the GASB definition of a liability in its conceptual framework for accounting standards, in Ohio there is

Cuyahoga County, Ohio
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no legal means to enforce the underfunded liability of the pension system as against the public employer. Additionally, there are no cash flows associated with the recognition of net pension and net OPEB liabilities, deferrals and expenses beyond the requirement to make statutory contributions.

At December 31, 2018, the System's proportionate share of the OPERS net OPEB liability was 3.71 percent, an increase of 0.10 from the System's December 31, 2017 proportionate share of 3.61 percent.

For the year ended December 31, 2019, the System recognized OPEB expense of \$50,473.

At December 31, 2019, the System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference between Projected and Actual		
Earnings on OPEB Plan Investments	\$22,159	\$0
Change in Assumptions	15,584	0
Differences between Expected and Actual Experience	164	1,311
Changes in Proportionate Share of Contributions	7,073	0
Total	<u>\$44,980</u>	<u>\$1,311</u>

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

<u>Year Ending December 31:</u>	
2020	\$20,808
2021	7,941
2022	3,756
2023	11,164
Total	<u>\$43,669</u>

The following table presents the December 31, 2019 net OPEB liability calculated using the discount rate of 3.96 percent, and the expected net OPEB liability if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

	<u>Sensitivity of Net OPEB Liability to Changes in the Discount Rate</u>		
	1% Decrease 2.96%	Current Discount 3.96%	1% Increase 4.96%
Net OPEB Liability	\$618,391	\$483,355	\$375,965

Changes in the health care cost trend rate may also have a significant impact on the System's net OPEB liability. The following table presents the December 31, 2019 net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Net OPEB Liability	\$464,609	\$483,355	\$504,945

Restricted Net Position, Expendable and Nonexpendable

The System has a restricted expendable net position that is restricted by the supplemental trust bond indenture and other external parties for specific purposes. In addition, the System has a restricted nonexpendable net position related to Recovery Resources' general operations and educational activities. The net position is restricted for the following purposes at December 31, 2019:

Restricted, Debt Service Payments	\$15,275
Restricted, Capital Asset Use	2,250
Restricted, Program Activities	2,603
Restricted, Nonspendable	1,550
Total	<u>\$21,678</u>

Related Party Transactions

The MetroHealth Foundation, Inc. (Foundation) and CCH Development Corporation (CCH) are legally separate nonprofit organizations organized for the purpose of providing support to The MetroHealth System and its community. Both the Foundation and CCH are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Foundation's purpose is to raise charitable funds and receive grants in support of the System's projects and goals. In 2019, the System received support from the Foundation totaling \$4,750 which is recorded in other revenue and capital grants and gifts on the System's Statement of Activities. The outstanding receivable from the Foundation was \$1,057 at December 31, 2019 which is included in other receivables – related party on the System's Statement of Net Position.

The System provided the Foundation in-kind support totaling \$2,344 in 2019. This support covered the direct expenses of the Development Department and indirect expenses for the use of space and support departments such as information services and environmental services.

As of December 31, 2019, the fair values of the Foundation's investments were as follows:

Money Market Funds	\$3,042
Pooled Investment Fund	5,273
Mutual Funds	55,017
Common Stock	1
Limited Partnership Interests	127
Total Investments	<u>\$63,460</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Foundation's net investment income for the year ended December 31, 2019 consisted of the following:

Interest and Dividends	\$1,320
Net Realized and Unrealized Gains (Losses)	9,159
Less: Investment Management Fees	<u>(88)</u>
	<u>\$10,391</u>

The Foundation has a restricted expendable net position that is restricted by the donors or grantors to a specific time or purpose. The net position is restricted for the following purposes at December 31, 2019:

Programmatic Activities of The MetroHealth System	\$19,640
Time Restrictions	<u>13,220</u>
Total	<u>\$32,860</u>

The Foundation has restricted, nonexpendable net positions in the amounts of \$18,496 at December 31, 2019 that are restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

CCH was formed for the benefit of, and to support the System's community through economic and community development.

Included in other receivables are amounts owed to CCH as follows:

The MetroHealth System	\$900
The MetroHealth Foundation, Inc.	<u>615</u>
Total Other Receivables	<u>\$1,515</u>

The following summarizes changes in the capital assets of CCH for the year ended December 31, 2019:

	Balance 12/31/18	Additions	Reductions	Balance 12/31/19
<i>Nondepreciable Capital Assets</i>				
Land	\$1,340	\$1,730	\$0	\$3,070
<i>Depreciable Capital Assets</i>				
Buildings and Fixed Equipment	<u>0</u>	<u>1,665</u>	<u>0</u>	<u>1,665</u>
<i>Total Capital Assets</i>	1,340	3,395	0	4,735
<i>Less Accumulated Depreciation</i>				
Buildings and Fixed Equipment	<u>0</u>	<u>(14)</u>	<u>0</u>	<u>(14)</u>
<i>Capital Assets, Net</i>	<u>\$1,340</u>	<u>\$3,381</u>	<u>\$0</u>	<u>\$4,721</u>

Total depreciation and amortization expense related to capital assets for 2019 was \$14.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

On December 4, 2019, CCH executed a mortgage loan agreement with KeyBank for \$4,800. The proceeds of the loan were used to finance a capital acquisition and further develop the property which was subsequently leased to the System. The loan is collateralized by the capital acquisition and has a fixed interest rate of 3.13 percent. The loan requires monthly principal and interest payments, is set to mature on December 3, 2029 and is subject to financial covenants.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of two promissory notes executed with MetroHealth Holdings, LLC totaling \$2,855. The first, in the amount of \$1,355, accrues interest at 2.86 percent with principal and interest payment due June 27, 2023. The second, in the amount of \$1,500, accrues interest at 2.37 percent with principal and interest payment due May 13, 2024. Both notes may be prepaid all or in part at any time without penalty. The corresponding notes receivable is included in other assets on the System's Statement of Net Position.

The loan payment requirements for years subsequent to December 31, 2019 are as follows:

	<u>Principal</u>	<u>Interest</u>
2020	\$480	\$146
2021	480	128
2022	480	113
2023	1,835	292
2024	1,980	261
2025-2029	<u>2,400</u>	<u>192</u>
Total	<u><u>\$7,655</u></u>	<u><u>\$1,132</u></u>

Commitments and Contingencies

CMS Recovery Audit Contractor Program Congress passed the Medicare Modernization Act in 2003, which among other things established a three-year demonstration of the Medicare Recovery Audit Contractor (RAC) program. The RAC program identified and corrected significant amounts of improper overpayments to providers. In 2006, Congress passed the Tax Relief and Health Care Act of 2006, which authorized the expansion of the RAC program to all 50 states by 2010. The Centers for Medicare and Medicaid Services (CMS) has rolled out this program nationally. The System is subject to review and audit as part of this program. Certain amounts could be identified as overpayments and be subject to repayment. Generally, no provision for repayment is recorded until an audit has determined that repayment is necessary. The System is not aware of any material unrecorded liabilities pertaining to this program.

Purchase Commitments As of December 31, 2019, the System had commitments for various projects totaling approximately \$489,186. Projects with large commitments include \$436,833 for construction of a new hospital and central utility plant, \$27,454 for planning and executive services related to the campus transformation project, \$4,703 for construction and equipment at a new outpatient clinic location (Ohio City Health Center) and \$2,326 for food service renovations. These projects are being funded with Series 2017 Bond project funds and operating funds.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the System is in compliance with fraud and abuse, as well as other applicable government laws and regulations. While no regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or asserted at this time.

Foundation Liquidity and Functional Expenses

As the Foundation's basis of presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958: Financial Statements of Not-for-Profit Organizations, the entity is required to disclose an assessment of liquidity at year end and a summarization of the costs of program and supporting service activities on both a functional and natural classification basis. See the significant accounting policies for further disclosure regarding the inclusion of the Foundation in the reporting entity.

Liquidity The following table reflects the Foundation's financial assets reduced by amounts not available for general expenditures within one year as of December 31, 2019:

Financial Assets:	
Cash and Cash Equivalents	\$3,353
Accounts Receivable, Net	6,743
Other Receivables	250
Investments	<u>63,460</u>
Total Financial Assets, at December 31, 2019	<u>73,806</u>
Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	(4,134)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(24,725)
Less: Earnings to be utilized within one year	610
Funds functioning as endowment funds	(3,812)
Less: Funds functioning as endowment funds expected to be utilized within one year	1,331
Board-designated funds	(3,828)
Less: Board-designated funds expected to be utilized within one year	450
Subject to expenditure for specified purposes	(13,888)
Investments held in annuity reserves	<u>(597)</u>
	<u>(48,593)</u>
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u><u>\$25,213</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

	Grantmaking Program	Management and General	Fundraising	Total
Grants and Other Assistance	\$4,732	\$0	\$0	\$4,732
Salaries, Wages and Benefits	0	432	1,444	1,876
Purchased Services	0	147	235	382
Occupancy and Related Overhead	0	92	337	429
Other	0	79	196	275
Total Expenses	\$4,732	\$750	\$2,212	\$7,694

Subsequent Events Subsequent to December 31, 2019, Lumina Imaging, an Ohio nonprofit, exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, opened its first location in Mentor, Ohio. Lumina Imaging is a component unit of the MetroHealth System established for the benefit of and to support the System by providing high quality imaging at lower cost as compared to traditional healthcare system pricing. Lumina will be included as a blended component unit in the Systems FY2020 financial statements.

The System has holdings in a broad range of deposits and investments as permitted by the System's investment policy. Market fluctuations may affect the value of those investments and those fluctuations at times may be material. Additionally, the spread of COVID-19, a strain of coronavirus, appears to be altering the behavior of business and people in a manner that is having negative effects on local, regional and global economies. Further, stock markets in the United States and globally have recently experienced significant declines attributed to coronavirus concerns. The continued spread of COVID-19 in the future may adversely impact the local, regional and national economies and, accordingly, may materially adversely impact the financial condition of the System.

Note 30 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Corporation is a discretely presented component unit of Cuyahoga County's Comprehensive Annual Financial Report, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 14. The Corporation's management believes the accompanying financial statements include all activities over which the Corporation is financially accountable.

Summary of Significant Accounting Policies

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

Basis of Presentation

The Corporation's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

The Corporation uses single enterprise fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Enterprise accounting focuses on the determination of operating income, change in net position, financial position, and cash flows. Enterprise accounting may be used to account for any activity for which a fee is charged to external users for goods or services.

Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Corporation finances and meets the cash flow needs of its enterprise activity.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Corporation's financial statements are prepared using the accrual basis of accounting. On the accrual basis, revenue is recorded on exchange transactions when the exchange takes place. Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include capital contributions. Expenses are recognized at the time they are incurred.

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2019, for 2020 services, has been recorded as unearned.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

Capital Assets Capitalized assets utilized by the Corporation are reported on the statement of net position. All capital assets are capitalized at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of two thousand five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	15 years
Furniture and Fixtures	10 years
Equipment	5 years

Accrued Liabilities and Long-Term Obligations All payables, accrued liabilities and long-term obligations are reported in the financial statements.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Corporation, these revenues are for event income and certain payments from Cuyahoga County. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Corporation. All revenues and expenses not meeting these definitions are reported as non-operating.

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

Net Position Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2019, \$17,306,664 of the Corporation's bank balance of \$17,806,664 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions' trust departments and all statutory requirements for the deposit of money had been followed, noncompliance with the Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Corporation or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Receivables

Receivables at December 31, 2019, consisted of accounts (special event rental space) and intergovernmental and a lease receivable from Cuyahoga County. Most receivables, except the lease receivable, are expected to be collected within one year. A portion of the accounts receivable includes an amount the Corporation will not collect within one year.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Allowance for Doubtful Accounts	\$821,964	\$55,730	\$766,234

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2019, the lease receivable is \$231,994,658.

The annual lease requirements are as follows:

Year	Principal	Interest
2020	\$25,257,947	\$10,742,053
2021	26,516,168	9,483,832
2022	27,837,068	8,162,932
2023	29,223,768	6,776,232
2024	30,679,546	5,320,454
2025-2027	92,480,161	6,519,839
Total	\$231,994,658	\$47,005,342

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2019, was as follows:

	Balance 12/31/2018	Additions	Deductions	Balance 12/31/2019
Capital Assets not being depreciated:				
Construction in Progress	\$13,094	\$573,206	\$13,094	\$573,206
Capital Assets being depreciated:				
Building and Improvements	5,708,646	412,890	0	6,121,536
Furniture and Fixtures	821,527	133,865	0	955,392
Equipment	884,186	238,116	0	1,122,302
Total Capital Assets being depreciated	7,414,359	784,871	0	8,199,230
Less Accumulated Depreciation				
Building and Improvements	(300,523)	(388,825)	0	(689,348)
Furniture and Fixtures	(216,608)	(126,449)	0	(343,057)
Equipment	(252,175)	(200,899)	0	(453,074)
Total Accumulated Depreciation	(769,306)	(716,173)	0	(1,485,479)
Total Capital Assets being Depreciated, net	6,645,053	68,698	0	6,713,751
Total Capital Assets, net	\$6,658,147	\$641,904	\$13,094	\$7,286,957

Long-Term Obligations

	Outstanding 12/31/2018	Additions	Reductions	Outstanding 12/31/2019	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	\$256,054,088	\$0	\$24,059,430	\$231,994,658	\$25,257,947
2013 Levy	180,640	0	155,493	25,147	25,147
2018 Levy	2,250,005	0	0	2,250,005	169,781
Total Loans from Direct Borrowings	\$258,484,733	\$0	\$24,214,923	\$234,269,810	\$25,452,875

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Year	<i>From Direct Borrowings</i>		
	County		Levy
	Principal	Interest	Principal
2020	\$25,257,947	\$10,742,053	\$194,928
2021	26,516,168	9,483,832	203,738
2022	27,837,068	8,162,932	203,737
2023	29,223,768	6,776,232	203,737
2024	30,679,546	5,320,454	203,737
2025-2027	92,480,161	6,519,839	560,275
Total	<u>\$231,994,658</u>	<u>\$47,005,342</u>	<u>\$1,570,152</u>

During 2014, the Corporation assumed a loan payable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. The loan has an interest rate of 4.87 percent.

During 2013, the Corporation signed a services agreement with Levy Premium Food Service Limited Partnership (Levy) in the amount of \$700,000 to be used towards the 2013 Au Bon Pain build-out costs. The repayment is on a straight-line basis, without interest, over seven years with a final maturity in 2020.

During 2018, the Corporation signed another amendment to the Agreement with Levy in the amount of \$705,000 for a capital loan to also be used towards the relocation of Au Bon Pain and build-out of a Starbucks. There is no repayment schedule for the \$705,000 capital loan. Upon termination of the Agreement, for any reason, including without limitation expiration of the Agreement, the Corporation shall immediately pay back Levy the full amount of the capital loan, in addition to any amounts owed on the \$1,545,005, as a pre-condition to the effectiveness of the termination.

In the event that, for any reason, this Agreement is terminated, the Corporation hereby agrees, as a condition precedent to such termination (except in the case of Levy's bankruptcy or termination due to a Corporate Fraud Scheme (as hereafter defined)), to pay Levy, in a single lump sum payment, all amounts owed to Levy, including without limitation, (a) the unamortized value of the pre-opening costs and the Au Bon Pain build-out costs on an annual straight line basis, without interest, over each year of the initial term of the Agreement (with no amortization for partial term years), (b) the unamortized value of the 2017 build-out costs on an annual straight line basis, without interest, over each year of the renewal term of the Agreement (with no amortization for partial term years), (c) any other amounts owed to Levy, and (d) an amount equal to the cost incurred by Levy for all products on hand at the facility that are not reasonably usable by Levy elsewhere. "Corporate Fraud Scheme" means an intentional and fraudulent scheme by Levy or any of its employees or agents against the Corporation that has a material adverse impact on the operations of the facility and that has not been cured by Levy.

Benefit and Postemployment Plan

The employees of the Corporation are eligible to participate in a simplified employee pension plan, under which employees can make elective deferrals as provided for under Internal Revenue Code section 401k. The management company may make a discretionary matching contribution for each employee participating in the plan.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Operating Lease Obligations

On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). The Corporation is to operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

Risk Management

Workers' compensation coverage is provided by the State of Ohio. The Corporation pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

During the year, the Corporation contracted with various vendors for the following types of insurance:

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Berkshire Hathaway Speciality Insurance Company	General Liability:		
	Each Occurrence	\$1,000,000	\$0
	Personal Injury	1,000,000	0
	General Aggregate	3,000,000	0
	Liquor Liability	1,000,000	0
National Union Fire Insurance Company	Employment Practices	1,000,000	0
	Professional Liability	1,000,000	0
North River Insurance Company	Automobile Liability	1,000,000	1,000
Berkshire Hathaway Homestate Insurance Company	Umbrella Liability	25,000,000	0
	Employer Liability	1,000,000	0
Federal Insurance Company	Crime	5,000,000	0

Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

The Corporation participates in the Cuyahoga County self-insurance program to provide medical, prescription, dental, and vision insurances for employees. The Corporation pays a monthly premium averaging \$2,520.

Related Party Transactions

During 2019, the Corporation received \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements. The \$5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

During 2019, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$24,059,430 towards loan principal reduction during 2019 leaving a remaining balance of \$231,994,658 as of December 31, 2019. In accordance with the Corporation's Amended and Restated Sublease and Operating Agreement with the County, the Corporation is required to calculate an annual surplus and remit that surplus to the County. At December 31, 2019, the calculated surplus was \$1,879,025 and is shown on the Statement of Net Position as intergovernmental payable.

During 2019, the Cuyahoga County Convention Facilities Development Corporation paid \$30,801 for participation in the County's self-insurance program.

Capital Funding and Reserves

The Corporation adopted a capital funding and reserve requirement policy earmarking certain Corporation cash balances for capital repairs, improvements and equipment as follows:

<u>Capital Project Descriptions</u>	<u>Amount</u>
Capital Repair/Replacement	\$8,681,792
Capital Improvements	2,073,714
Food Service Equipment	844,372
Capital Equipment	<u>320,011</u>
Total	<u>\$11,919,889</u>

Change in Accounting Principles and Restatement of Net Position

Change in Accounting Principles The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Corporation evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the Corporation implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the Corporation's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

For 2019, the Corporation also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the Corporation's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Net Position During 2019, it was determined that loans payable were understated in the prior year. This restatement had the following effect on net position as reported on December 31, 2018.

Net Position December 31, 2018	\$16,181,796
Adjustment:	
Loans Payable	<u>(106,627)</u>
Restated Net Position December 31, 2018	<u>\$16,075,169</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Subsequent Event The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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Required Supplementary Information

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

	2019	2018	2017
County's Proportion of the Net Pension Liability	2.90868606%	2.87702030%	2.88524250%
County's Proportionate Share of the Net Pension Liability	\$796,630,141	\$451,348,708	\$655,189,507
County's Covered Payroll	\$388,636,042	\$376,235,335	\$369,014,345
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	204.98%	119.96%	177.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

2016	2015	2014
2.95208830%	2.91687298%	2.91687298%
\$511,338,907	\$351,807,480	\$343,861,322
\$363,357,034	\$353,958,294	\$347,925,638
140.73%	99.39%	98.83%
81.08%	86.45%	86.36%

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

	2019	2018
County's Proportion of the Net Pension Asset	2.98767406%	2.83732344%
County's Proportionate Share of the Net Pension Asset	\$3,340,891	\$3,862,515
County's Covered Payroll	\$12,767,429	\$11,608,438
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.17%	-33.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	2.87303366%	2.83956960%	2.84477340%
County's Proportionate Share of the Net OPEB Liability	\$374,575,769	\$308,356,342	\$287,331,776
County's Covered Payroll	\$412,676,571	\$398,482,148	\$389,444,270
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	90.77%	77.38%	73.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
State Teachers Retirement System of Ohio
Last Seven Fiscal Years (1)

	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	0.02863707%	0.03343374%	0.04048385%	0.04337093%
County's Proportionate Share of the Net Pension Liability	\$6,332,916	\$7,351,329	\$9,617,025	\$14,517,556
County's Covered Payroll	\$3,362,100	\$3,800,850	\$4,450,700	\$4,563,457
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%	318.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%	66.80%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information

2015	2014	2013
0.05189344%	0.06620823%	0.06620823%
\$14,341,829	\$16,104,131	\$19,183,138
\$5,414,214	\$7,285,008	\$9,006,103
264.89%	221.06%	213.00%
72.10%	74.70%	69.30%

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB Asset/Liability
State Teachers Retirement System of Ohio
Last Three Fiscal Years (1)

	2019	2018	2017
County's Proportion of the Net OPEB (Asset)/Liability	0.02863707%	0.03343374%	0.04048385%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$474,300)	(\$537,246)	\$1,579,531
County's Covered Payroll	\$3,362,100	\$3,800,850	\$4,450,700
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.10%

(1) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information

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

	2019	2018	2017
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$56,748,004	\$54,978,322	\$49,435,826
Contributions in Relation to the Contractually Required Contribution	(56,748,004)	(54,978,322)	(49,435,826)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll	\$400,845,611	\$388,636,042	\$376,235,335
Pension Contributions as a Percentage of Covered Payroll	14.16%	14.15%	13.14%
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$1,872,942	\$1,787,440	\$1,509,097
Contributions in Relation to the Contractually Required Contribution	(1,872,942)	(1,787,440)	(1,509,097)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll	\$13,378,157	\$12,767,429	\$11,608,438
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$437,344	\$450,924	\$4,304,781
Contributions in Relation to the Contractually Required Contribution	(437,344)	(450,924)	(4,304,781)
Contribution Deficiency (Excess)	\$0	\$0	\$0
County Covered Payroll (3)	\$425,157,368	\$412,676,571	\$398,482,148
OPEB Contributions as a Percentage of Covered Payroll	0.10%	0.11%	1.08%

(1) Information prior to 2013 is not available for the Traditional and Combined plans.

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

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is immaterial; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

2016	2015	2014	2013
\$44,784,206	\$44,111,406	\$42,938,390	\$45,669,229
(44,784,206)	(44,111,406)	(42,938,390)	(45,669,229)
\$0	\$0	\$0	\$0
\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
12.14%	12.14%	12.13%	13.13%
\$1,328,064	\$1,248,145	\$1,100,701	\$1,117,649
(1,328,064)	(1,248,145)	(1,100,701)	(1,117,649)
\$0	\$0	\$0	\$0
\$11,067,200	\$10,401,208	\$9,172,508	\$8,597,300
12.00%	12.00%	12.00%	13.00%
\$7,976,140			
(7,976,140)			
\$0			
\$389,444,270			
2.05%			

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

	2019	2018	2017	2016
Net Pension Liability				
Contractually Required Contribution	\$416,281	\$503,162	\$595,593	\$590,927
Contributions in Relation to the Contractually Required Contribution	(416,281)	(503,162)	(595,593)	(590,927)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered Payroll (1)	\$2,973,436	\$3,594,014	\$4,254,236	\$4,220,907
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	0	0	0	0
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
OPEB Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
Total Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information

2015	2014	2013	2012	2011	2010
\$677,296	\$828,045	\$1,270,358	\$1,227,072	\$1,332,865	\$1,425,180
(677,296)	(828,045)	(1,270,358)	(1,227,072)	(1,332,865)	(1,425,180)
\$0	\$0	\$0	\$0	\$0	\$0
\$4,837,829	\$6,120,027	\$9,771,985	\$9,439,015	\$10,252,808	\$10,962,923
14.00%	13.53%	13.00%	13.00%	13.00%	13.00%
\$0	\$28,759	\$97,720	\$94,390	\$102,528	\$109,629
0	(28,759)	(97,720)	(94,390)	(102,528)	(109,629)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.47%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used beginning in 2017 and in 2016 and prior are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost trend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

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

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

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Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

Real Estate Assessment – To account for and report restricted State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Alcohol, Drug and Mental Health Board – To account for and report a County-wide property tax levy as well as grants from Federal, State and County governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

Cuyahoga Support Enforcement – To account for and report property taxes and Federal, State, and local revenues which are restricted to administering the County Bureau of Support.

Delinquent Real Estate Assessment – To account for and report five percent of all certified delinquent real estate taxes and assessments restricted to collecting on delinquent accounts.

County Land Reutilization – To account for and report delinquent property tax penalties received under Ohio Revised Code Section 321.263 restricted to purchasing and revitalizing abandoned and condemned homes.

Court – To account for and report court costs restricted to special court projects, specific supplies, and to the rehabilitation of juvenile convicted offenders.

Solid Waste – To account for and report user fees restricted to financial operations of the County's solid waste removal activities within the County.

Community Development – To account for and report federal grant revenues which are restricted to the administration of the Community Development Block Grant program and for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Other Community Development – To account for and report smaller projects operated by the County which are restricted for community improvement purposes and subsidized in part by local, state and federal monies, as well as miscellaneous sources.

Treatment Alternatives for Safer Communities – To account for and report property taxes and grant monies which are restricted to be used for adult treatment services.

Victim Assistance – To account for and report property taxes and grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

Youth Services – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Other Judicial – To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court and the Community Based Correctional Facilities.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Other Legislative and Executive – To account for and report various revenue which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and LEAN Ohio programs are some of the services provided.

Other Health and Safety – To account for and report a property taxes and grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, Mental Health Services and Wireless 9-1-1 Government Assistance.

Other Public Works – To account for and report grant monies which are restricted to various public works. Projects include the Towpath-ODNR project.

Other Social Services – To account for and report property taxes and grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, Veterans Services and Early Childhood Programs.

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

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

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

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

Convention Center Hotel – To account for and report debt monies restricted for the operation of the convention center hotel. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

Arena Renovation – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports arena. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

Hotel/Lodging Tax – To account for and report revenue derived from an excise tax on lodging of transient guests within the County. The revenue is levied by the authority of State law and Cuyahoga County voters and the same restricts the purposes for which the tax is to be distributed to Destination Cleveland and can be used for some capital improvements within the County.

Alcohol, Drug and Mental Health Board Grants – To account for and report grants from Federal and State governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities. This fund is combined with the Alcohol, Drug and Mental Health Board special revenue fund for GAAP reporting purposes.

Nonmajor Debt Service Fund

Debt Service – To account for and report financial resources that are restricted to expenditure for principal and interest.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Capital Projects – To account for and report grant monies and other revenues restricted for major capital improvement expenditures.

Road Capital Projects – To account for and report grant monies and other revenues restricted to constructing or improving County roads and bridges.

Convention Center Hotel Construction – To account for and report debt proceeds restricted for the construction of the convention center hotel.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$234,598,534	\$6,789,672	\$17,112,867	\$258,501,073
Cash and Cash Equivalents In Segregated Accounts	9,406,808	0	2,910,445	12,317,253
Accrued Interest Receivable	206,088	0	0	206,088
Accounts Receivable	2,016,607	0	0	2,016,607
Intergovernmental Receivable	23,641,536	1,673,183	4,778,732	30,093,451
Sales Taxes Receivable	0	5,449,886	0	5,449,886
Property Taxes Receivable	102,441,551	18,219,772	0	120,661,323
Loans Receivable	77,914,106	15,707,565	0	93,621,671
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	46,164,845	18,987,659	1,388,685	66,541,189
<i>Total Assets</i>	<u><u>\$496,390,075</u></u>	<u><u>\$66,827,737</u></u>	<u><u>\$26,190,729</u></u>	<u><u>\$589,408,541</u></u>
Liabilities				
Accounts Payable	\$12,358,855	\$2,000	\$122,503	\$12,483,358
Accrued Wages	2,345,552	0	26,435	2,371,987
Contracts Payable	0	0	6,192,336	6,192,336
Retainage Payable	0	0	2,910,445	2,910,445
Intergovernmental Payable	3,658,740	0	46,005	3,704,745
Interfund Payable	581,238	0	0	581,238
Employee Withholdings Payable	1,276,403	0	14,385	1,290,788
<i>Total Liabilities</i>	<u>20,220,788</u>	<u>2,000</u>	<u>9,312,109</u>	<u>29,534,897</u>
Deferred Inflows of Resources				
Property Taxes	90,511,180	14,829,841	0	105,341,021
Unavailable Revenue	21,320,009	4,253,114	444,656	26,017,779
<i>Total Deferred Inflows of Resources</i>	<u>111,831,189</u>	<u>19,082,955</u>	<u>444,656</u>	<u>131,358,800</u>
Fund Balances				
Restricted	364,351,645	47,742,782	16,433,964	428,528,391
Unassigned (Deficit)	(13,547)	0	0	(13,547)
<i>Total Fund Balances</i>	<u>364,338,098</u>	<u>47,742,782</u>	<u>16,433,964</u>	<u>428,514,844</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$496,390,075</u></u>	<u><u>\$66,827,737</u></u>	<u><u>\$26,190,729</u></u>	<u><u>\$589,408,541</u></u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$96,350,916	\$25,142,683	\$0	\$121,493,599
Sales Tax	0	17,954,396	0	17,954,396
Hotel/Lodging Taxes	18,927,280	2,063,282	0	20,990,562
Excise Tax	8,395,813	5,928,892	0	14,324,705
Payments in Lieu of Taxes	1,320,819	941,826	0	2,262,645
Charges for Services	48,584,325	569,646	1,350	49,155,321
Licenses and Permits	2,752,287	0	0	2,752,287
Fines and Forfeitures	2,404,204	0	0	2,404,204
Intergovernmental	177,185,167	5,077,194	36,761,759	219,024,120
Interest	4,100,396	507,328	19,607	4,627,331
Rentals and Royalties	2,730,291	0	0	2,730,291
Contributions and Donations	1,179,628	1,357,171	0	2,536,799
Other	3,277,267	1,668,822	156,871	5,102,960
<i>Total Revenues</i>	<u>367,208,393</u>	<u>61,211,240</u>	<u>36,939,587</u>	<u>465,359,220</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	50,379,610	2,784,820	0	53,164,430
Judicial	82,398,499	0	0	82,398,499
Public Works	27,709,062	0	0	27,709,062
Health and Safety	65,329,457	0	0	65,329,457
Social Services	82,118,355	0	0	82,118,355
Community Development	108,931,193	17,763,613	0	126,694,806
Capital Outlay	0	0	78,785,949	78,785,949
Debt Service:				
Principal Retirement	1,663,947	58,270,000	0	59,933,947
Interest and Fiscal Charges	1,047,009	46,264,855	0	47,311,864
Issuance Costs	0	524,571	0	524,571
Payment to Refunded Bond Escrow Agent	4,096,497	12,666,106	0	16,762,603
<i>Total Expenditures</i>	<u>423,673,629</u>	<u>138,273,965</u>	<u>78,785,949</u>	<u>640,733,543</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(56,465,236)</u>	<u>(77,062,725)</u>	<u>(41,846,362)</u>	<u>(175,374,323)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	756,955	0	0	756,955
General Obligation Bonds Issued	39,500,000	0	0	39,500,000
General Obligation Refunding Bonds Issued	0	37,045,000	0	37,045,000
OPWC Loans Issued	0	0	358,501	358,501
Premium on General Obligation Bonds	0	3,757,234	0	3,757,234
Payment to Refunded Bond Escrow Agent	0	(36,792,154)	0	(36,792,154)
Transfers In	15,731,969	49,958,318	43,475,842	109,166,129
Transfers Out	(35,512,714)	(2,899,180)	(1,811,285)	(40,223,179)
<i>Total Other Financing Sources (Uses)</i>	<u>20,476,210</u>	<u>51,069,218</u>	<u>42,023,058</u>	<u>113,568,486</u>
<i>Net Change in Fund Balances</i>	<u>(35,989,026)</u>	<u>(25,993,507)</u>	<u>176,696</u>	<u>(61,805,837)</u>
<i>Fund Balances Beginning of Year</i>	<u>400,327,124</u>	<u>73,736,289</u>	<u>16,257,268</u>	<u>490,320,681</u>
<i>Fund Balances End of Year</i>	<u>\$364,338,098</u>	<u>\$47,742,782</u>	<u>\$16,433,964</u>	<u>\$428,514,844</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$47,688,778	\$17,598,032	\$23,744,816	\$7,144,650	\$9,916,365
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	134,804	0	0	0	0
Accounts Receivable	0	0	0	726,074	15,450
Intergovernmental Receivable	12,768,790	0	1,871,414	421,971	0
Property Taxes Receivable	0	0	42,441,444	10,005,352	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$60,592,372</u>	<u>\$17,598,032</u>	<u>\$68,057,674</u>	<u>\$18,298,047</u>	<u>\$9,931,815</u>
Liabilities					
Accounts Payable	\$211,826	\$7,085	\$1,876,378	\$116,554	\$135,933
Accrued Wages	227,270	1,239,062	69,833	354,999	56,379
Intergovernmental Payable	459,811	254,391	320,146	2,013,673	34,922
Interfund Payable	1,559	11,999	68	78,538	5,980
Employee Withholdings Payable	123,676	674,274	38,001	193,184	30,680
<i>Total Liabilities</i>	<u>1,024,142</u>	<u>2,186,811</u>	<u>2,304,426</u>	<u>2,756,948</u>	<u>263,894</u>
Deferred Inflows of Resources					
Property Taxes	0	0	37,498,702	8,840,126	0
Unavailable Revenue	6,166,768	0	6,277,974	1,480,000	0
<i>Total Deferred Inflows of Resources</i>	<u>6,166,768</u>	<u>0</u>	<u>43,776,676</u>	<u>10,320,126</u>	<u>0</u>
Fund Balances					
Restricted	53,401,462	15,411,221	21,976,572	5,220,973	9,667,921
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>53,401,462</u>	<u>15,411,221</u>	<u>21,976,572</u>	<u>5,220,973</u>	<u>9,667,921</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$60,592,372</u>	<u>\$17,598,032</u>	<u>\$68,057,674</u>	<u>\$18,298,047</u>	<u>\$9,931,815</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities	Victim Assistance
\$409,387	\$7,924,959	\$3,267,765	\$31,249,590	\$982,029	\$1,800,799	\$220,879
0	1,357,195	0	5,615,685	0	0	0
0	0	0	4,930	1,316	0	0
0	81,842	159,235	0	0	0	0
0	365	0	601,624	0	288,392	551,271
0	0	0	0	0	571,437	2,139,709
0	0	0	77,914,106	0	0	0
0	0	0	0	3,023,704	0	0
<u>\$409,387</u>	<u>\$9,364,361</u>	<u>\$3,427,000</u>	<u>\$115,385,935</u>	<u>\$4,007,049</u>	<u>\$2,660,628</u>	<u>\$2,911,859</u>
\$0	\$60,880	\$99,474	\$338,188	\$31,221	\$1,397	\$263,245
0	12,883	11,886	23,616	0	45,911	24,089
0	5,898	10,815	57,730	0	21,554	16,299
0	0	2,313	0	0	848	19,756
0	7,011	6,468	12,851	0	24,984	13,108
0	86,672	130,956	432,385	31,221	94,694	336,497
0	0	0	0	0	504,887	1,890,518
0	0	0	0	0	84,528	316,507
0	0	0	0	0	589,415	2,207,025
409,387	9,277,689	3,296,044	114,953,550	3,975,828	1,976,519	368,337
0	0	0	0	0	0	0
409,387	9,277,689	3,296,044	114,953,550	3,975,828	1,976,519	368,337
<u>\$409,387</u>	<u>\$9,364,361</u>	<u>\$3,427,000</u>	<u>\$115,385,935</u>	<u>\$4,007,049</u>	<u>\$2,660,628</u>	<u>\$2,911,859</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,412,340	\$19,394,292	\$25,662,293	\$10,626,111	\$915,284
Cash and Cash Equivalents In Segregated Accounts	0	2,307,327	0	0	0
Accrued Interest Receivable	0	8,322	54,153	0	2,563
Accounts Receivable	0	50,996	0	0	0
Intergovernmental Receivable	0	683,676	0	334,779	0
Property Taxes Receivable	0	0	0	1,176,359	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,412,340</u>	<u>\$22,444,613</u>	<u>\$25,716,446</u>	<u>\$12,137,249</u>	<u>\$917,847</u>
Liabilities					
Accounts Payable	\$341,953	\$2,389,114	\$45,525	\$167,771	\$0
Accrued Wages	36,259	171,062	7,119	65,184	0
Intergovernmental Payable	60,237	257,996	4,327	50,100	0
Interfund Payable	0	3,877	0	19,382	0
Employee Withholdings Payable	19,731	93,089	3,874	35,472	0
<i>Total Liabilities</i>	<u>458,180</u>	<u>2,915,138</u>	<u>60,845</u>	<u>337,909</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	1,039,360	0
Unavailable Revenue	0	0	0	174,008	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,213,368</u>	<u>0</u>
Fund Balances					
Restricted	5,954,160	19,529,475	25,655,601	10,585,972	917,847
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,954,160</u>	<u>19,529,475</u>	<u>25,655,601</u>	<u>10,585,972</u>	<u>917,847</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,412,340</u>	<u>\$22,444,613</u>	<u>\$25,716,446</u>	<u>\$12,137,249</u>	<u>\$917,847</u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel
\$5,924,547	\$0	\$10,507,662	\$0	\$1,012,864	\$0
126,601	0	0	0	0	0
0	0	0	0	0	0
0	0	3,283	0	0	0
0	0	6,119,254	0	0	0
0	0	46,107,250	0	0	0
0	0	0	0	0	0
0	0	0	15,554,548	0	10,069,344
<u>\$6,051,148</u>	<u>\$0</u>	<u>\$62,737,449</u>	<u>\$15,554,548</u>	<u>\$1,012,864</u>	<u>\$10,069,344</u>
\$26,468	\$0	\$6,245,843	\$0	\$0	\$0
0	0	0	0	0	0
0	0	90,841	0	0	0
0	13,547	0	0	0	0
0	0	0	0	0	0
26,468	13,547	6,336,684	0	0	0
0	0	40,737,587	0	0	0
0	0	6,820,224	0	0	0
0	0	47,557,811	0	0	0
6,024,680	0	8,842,954	15,554,548	1,012,864	10,069,344
0	(13,547)	0	0	0	0
6,024,680	(13,547)	8,842,954	15,554,548	1,012,864	10,069,344
<u>\$6,051,148</u>	<u>\$0</u>	<u>\$62,737,449</u>	<u>\$15,554,548</u>	<u>\$1,012,864</u>	<u>\$10,069,344</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Arena Renovation	Hotel/Lodging Tax	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,195,092	\$234,598,534
Cash and Cash Equivalents In Segregated Accounts	0	0	9,406,808
Accrued Interest Receivable	0	0	206,088
Accounts Receivable	0	979,727	2,016,607
Intergovernmental Receivable	0	0	23,641,536
Property Taxes Receivable	0	0	102,441,551
Loans Receivable	0	0	77,914,106
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	17,517,249	0	46,164,845
<i>Total Assets</i>	<u>\$17,517,249</u>	<u>\$3,174,819</u>	<u>\$496,390,075</u>
Liabilities			
Accounts Payable	\$0	\$0	\$12,358,855
Accrued Wages	0	0	2,345,552
Intergovernmental Payable	0	0	3,658,740
Interfund Payable	0	423,371	581,238
Employee Withholdings Payable	0	0	1,276,403
<i>Total Liabilities</i>	<u>0</u>	<u>423,371</u>	<u>20,220,788</u>
Deferred Inflows of Resources			
Property Taxes	0	0	90,511,180
Unavailable Revenue	0	0	21,320,009
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>111,831,189</u>
Fund Balances			
Restricted	17,517,249	2,751,448	364,351,645
Unassigned (Deficit)	0	0	(13,547)
<i>Total Fund Balances (Deficit)</i>	<u>17,517,249</u>	<u>2,751,448</u>	<u>364,338,098</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$17,517,249</u>	<u>\$3,174,819</u>	<u>\$496,390,075</u>

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Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$38,964,252	\$10,853,242	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	23,475	16,252,233	20,057	4,477,441	5,777,724
Licenses and Permits	0	0	0	0	633,602
Fines and Forfeitures	269,989	0	0	0	0
Intergovernmental	37,564,739	0	24,667,708	28,624,256	0
Interest	1,407,253	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	10,000	0
Other	189,766	2,748	253,596	37,486	883,295
<i>Total Revenues</i>	<u>39,455,222</u>	<u>16,254,981</u>	<u>63,905,613</u>	<u>44,002,425</u>	<u>7,294,621</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	20,832,833	0	0	2,470,607
Judicial	0	0	0	39,591,042	3,318,371
Public Works	24,067,587	0	0	0	0
Health and Safety	0	0	54,609,325	0	0
Social Services	0	0	0	1,429,386	0
Community Development	0	606,008	0	0	0
Debt Service:					
Principal Retirement	428,947	0	0	0	0
Interest and Fiscal Charges	5,497	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
<i>Total Expenditures</i>	<u>24,502,031</u>	<u>21,438,841</u>	<u>54,609,325</u>	<u>41,020,428</u>	<u>5,788,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,953,191</u>	<u>(5,183,860)</u>	<u>9,296,288</u>	<u>2,981,997</u>	<u>1,505,643</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	756,955	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Transfers In	0	0	30,000	300	855,489
Transfers Out	(10,420,027)	(1,706,867)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(9,663,072)</u>	<u>(1,706,867)</u>	<u>30,000</u>	<u>300</u>	<u>855,489</u>
<i>Net Change in Fund Balances</i>	<u>5,290,119</u>	<u>(6,890,727)</u>	<u>9,326,288</u>	<u>2,982,297</u>	<u>2,361,132</u>
<i>Fund Balances Beginning of Year</i>	<u>48,111,343</u>	<u>22,301,948</u>	<u>12,650,284</u>	<u>2,238,676</u>	<u>7,306,789</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$53,401,462</u></u>	<u><u>\$15,411,221</u></u>	<u><u>\$21,976,572</u></u>	<u><u>\$5,220,973</u></u>	<u><u>\$9,667,921</u></u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities	Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$400,754	\$1,690,720
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,320,819	0	0
5,683,301	861,444	2,232,271	28,662	7,000	0	0
0	0	0	0	25,000	0	0
0	730,083	1,050	0	0	0	0
0	5,711	1,275,000	6,890,904	54,940	1,879,466	1,673,955
0	0	0	133,748	67,205	0	0
0	0	0	0	0	0	0
0	0	0	0	200,000	0	0
0	233	1,977	1,524,946	81,978	3,221	0
5,683,301	1,597,471	3,510,298	8,578,260	1,756,942	2,283,441	3,364,675
7,000,000	0	0	0	0	0	0
0	1,761,267	0	0	0	2,011,781	3,423,011
0	0	3,590,428	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	4,100,545	278,749	0	0
0	0	0	1,235,000	0	0	0
0	0	0	1,041,512	0	0	0
0	0	0	0	0	0	0
7,000,000	1,761,267	3,590,428	6,377,057	278,749	2,011,781	3,423,011
(1,316,699)	(163,796)	(80,130)	2,201,203	1,478,193	271,660	(58,336)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	4,355,067	5,000	0	84,288
0	0	(12,500)	(784,480)	(759,131)	0	(44,364)
0	0	(12,500)	3,570,587	(754,131)	0	39,924
(1,316,699)	(163,796)	(92,630)	5,771,790	724,062	271,660	(18,412)
1,726,086	9,441,485	3,388,674	109,181,760	3,251,766	1,704,859	386,749
\$409,387	\$9,277,689	\$3,296,044	\$114,953,550	\$3,975,828	\$1,976,519	\$368,337

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2019

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Revenues					
Property Taxes	\$0	\$0	\$0	\$1,208,445	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	1,207,197	451,028	325,557	0
Licenses and Permits	0	0	0	1,537,928	0
Fines and Forfeitures	0	648,184	0	668,161	0
Intergovernmental	4,745,180	21,243,870	74,500	5,610,904	0
Interest	0	68,980	689,243	0	26,094
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	78,100	199,807	172,621	0
Other	9,725	166,595	4,432	115,029	0
<i>Total Revenues</i>	<u>4,754,905</u>	<u>23,412,926</u>	<u>1,419,010</u>	<u>9,638,645</u>	<u>26,094</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	634,273	0	0
Judicial	3,580,236	28,712,791	0	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	10,720,132	0
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
<i>Total Expenditures</i>	<u>3,580,236</u>	<u>28,712,791</u>	<u>634,273</u>	<u>10,720,132</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,174,669</u>	<u>(5,299,865)</u>	<u>784,737</u>	<u>(1,081,487)</u>	<u>26,094</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Transfers In	0	5,294,032	884,885	898,133	0
Transfers Out	0	(209,261)	(12,630,075)	(300)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>5,084,771</u>	<u>(11,745,190)</u>	<u>897,833</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>1,174,669</u>	<u>(215,094)</u>	<u>(10,960,453)</u>	<u>(183,654)</u>	<u>26,094</u>
<i>Fund Balances Beginning of Year</i>	<u>4,779,491</u>	<u>19,744,569</u>	<u>36,616,054</u>	<u>10,769,626</u>	<u>891,753</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,954,160</u></u>	<u><u>\$19,529,475</u></u>	<u><u>\$25,655,601</u></u>	<u><u>\$10,585,972</u></u>	<u><u>\$917,847</u></u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel
\$241,761	\$0	\$42,991,742	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	8,395,813	0	0
0	0	0	0	0	0
0	0	154,655	0	0	11,082,280
112,506	0	0	0	443,251	0
86,737	0	0	0	0	0
79,094	25,000	42,769,940	0	0	0
0	0	0	489,337	0	206,785
0	0	0	0	0	0
519,100	0	0	0	0	0
0	0	2,240	0	0	0
1,039,198	25,000	85,918,577	8,885,150	443,251	11,289,065
0	0	0	0	0	0
0	0	0	0	0	0
0	51,047	0	0	0	0
0	0	0	0	0	0
1,589,224	0	79,099,745	0	0	0
0	0	0	38,517,557	254,870	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	4,096,497	0	0
1,589,224	51,047	79,099,745	42,614,054	254,870	0
(550,026)	(26,047)	6,818,832	(33,728,904)	188,381	11,289,065
0	0	0	0	0	0
0	0	0	39,500,000	0	0
413,095	12,500	0	0	0	0
(28,789)	0	0	0	0	(8,916,920)
384,306	12,500	0	39,500,000	0	(8,916,920)
(165,720)	(13,547)	6,818,832	5,771,096	188,381	2,372,145
6,190,400	0	2,024,122	9,783,452	824,483	7,697,199
\$6,024,680	(\$13,547)	\$8,842,954	\$15,554,548	\$1,012,864	\$10,069,344

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2019

	Arena Renovation	Hotel/Lodging Tax	Total Nonmajor Special Revenue Funds
Revenues			
Property Taxes	\$0	\$0	\$96,350,916
Hotel/Lodging Taxes	0	18,927,280	18,927,280
Excise Tax	0	0	8,395,813
Payments in Lieu of Taxes	0	0	1,320,819
Charges for Services	0	0	48,584,325
Licenses and Permits	0	0	2,752,287
Fines and Forfeitures	0	0	2,404,204
Intergovernmental	0	0	177,185,167
Interest	1,011,751	0	4,100,396
Rentals and Royalties	2,730,291	0	2,730,291
Contributions and Donations	0	0	1,179,628
Other	0	0	3,277,267
<i>Total Revenues</i>	<u>3,742,042</u>	<u>18,927,280</u>	<u>367,208,393</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	19,441,897	50,379,610
Judicial	0	0	82,398,499
Public Works	0	0	27,709,062
Health and Safety	0	0	65,329,457
Social Services	0	0	82,118,355
Community Development	65,173,464	0	108,931,193
Debt Service:			
Principal Retirement	0	0	1,663,947
Interest and Fiscal Charges	0	0	1,047,009
Payment to Refunded Bond Escrow Agent	0	0	4,096,497
<i>Total Expenditures</i>	<u>65,173,464</u>	<u>19,441,897</u>	<u>423,673,629</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(61,431,422)</u>	<u>(514,617)</u>	<u>(56,465,236)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	756,955
General Obligation Bonds Issued	0	0	39,500,000
Transfers In	2,899,180	0	15,731,969
Transfers Out	0	0	(35,512,714)
<i>Total Other Financing Sources (Uses)</i>	<u>2,899,180</u>	<u>0</u>	<u>20,476,210</u>
<i>Net Change in Fund Balances</i>	(58,532,242)	(514,617)	(35,989,026)
<i>Fund Balances Beginning of Year</i>	<u>76,049,491</u>	<u>3,266,065</u>	<u>400,327,124</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$17,517,249</u></u>	<u><u>\$2,751,448</u></u>	<u><u>\$364,338,098</u></u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,802,528	\$6,290,204	\$20,135	\$17,112,867
Cash and Cash Equivalents:				
In Segregated Accounts	2,910,445	0	0	2,910,445
Intergovernmental Receivable	0	4,778,732	0	4,778,732
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	1,388,685	1,388,685
<i>Total Assets</i>	<u>\$13,712,973</u>	<u>\$11,068,936</u>	<u>\$1,408,820</u>	<u>\$26,190,729</u>
Liabilities				
Accounts Payable	\$122,503	\$0	\$0	\$122,503
Accrued Wages	26,435	0	0	26,435
Contracts Payable	3,559,019	2,633,317	0	6,192,336
Retainage Payable	2,910,445	0	0	2,910,445
Intergovernmental Payable	32,088	13,917	0	46,005
Employee Withholdings Payable	14,385	0	0	14,385
<i>Total Liabilities</i>	6,664,875	2,647,234	0	9,312,109
Deferred Inflows of Resources				
Unavailable Revenue	0	444,656	0	444,656
Fund Balances				
Restricted	7,048,098	7,977,046	1,408,820	16,433,964
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$13,712,973</u>	<u>\$11,068,936</u>	<u>\$1,408,820</u>	<u>\$26,190,729</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
Revenues				
Charges for Services	\$475	\$875	\$0	\$1,350
Intergovernmental	4,657,476	32,104,283	0	36,761,759
Interest	0	0	19,607	19,607
Other	156,871	0	0	156,871
<i>Total Revenues</i>	4,814,822	32,105,158	19,607	36,939,587
Expenditures				
Capital Outlay	38,782,172	39,388,298	615,479	78,785,949
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,967,350)	(7,283,140)	(595,872)	(41,846,362)
Other Financing Sources (Uses)				
OPWC Loans Issued	0	358,501	0	358,501
Transfers In	33,969,863	8,589,059	916,920	43,475,842
Transfers Out	(1,810,253)	0	(1,032)	(1,811,285)
<i>Total Other Financing Sources (Uses)</i>	32,159,610	8,947,560	915,888	42,023,058
<i>Net Change in Fund Balances</i>	(1,807,740)	1,664,420	320,016	176,696
<i>Fund Balances Beginning of Year</i>	8,855,838	6,312,626	1,088,804	16,257,268
<i>Fund Balances End of Year</i>	\$7,048,098	\$7,977,046	\$1,408,820	\$16,433,964

Combining Statements – Nonmajor Enterprise Funds

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

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

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

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

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2019

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,286,090	\$5,684,670	\$1,846,467	\$8,817,227
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	1,179,025	0	1,179,025
Materials and Supplies Inventory	36,107	0	0	36,107
Accounts Receivable	239,815	2,216	0	242,031
Sales Taxes Receivable	0	383,544	0	383,544
<i>Total Current Assets</i>	<u>1,562,012</u>	<u>7,249,455</u>	<u>1,846,467</u>	<u>10,657,934</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Nondepreciable Capital Assets	6,168,163	0	0	6,168,163
Depreciable Capital Assets, Net	43,714,931	20,878,825	0	64,593,756
<i>Total Noncurrent Assets</i>	<u>49,883,094</u>	<u>20,878,825</u>	<u>0</u>	<u>70,761,919</u>
<i>Total Assets</i>	<u>51,445,106</u>	<u>28,128,280</u>	<u>1,846,467</u>	<u>81,419,853</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	8,945	5,713	708	15,366
Accrued Wages	14,020	7,892	0	21,912
Intergovernmental Payable	121,205	336,067	833	458,105
Interfund Payable	1,595	20,347,595	0	20,349,190
Employee Withholdings Payable	7,630	4,295	0	11,925
Compensated Absences Payable	1,742	2,783	0	4,525
<i>Total Current Liabilities</i>	<u>155,137</u>	<u>20,704,345</u>	<u>1,541</u>	<u>20,861,023</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	44,200	24,473	0	68,673
<i>Total Liabilities</i>	<u>199,337</u>	<u>20,728,818</u>	<u>1,541</u>	<u>20,929,696</u>
Net Position				
Net Investment in Capital Assets	49,883,094	20,878,825	0	70,761,919
Unrestricted (Deficit)	1,362,675	(13,479,363)	1,844,926	(10,271,762)
<i>Total Net Position</i>	<u>\$51,245,769</u>	<u>\$7,399,462</u>	<u>\$1,844,926</u>	<u>\$60,490,157</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for Services	\$1,134,672	\$4,171,088	\$724,637	\$6,030,397
Other	70,609	841,770	0	912,379
<i>Total Operating Revenues</i>	<u>1,205,281</u>	<u>5,012,858</u>	<u>724,637</u>	<u>6,942,776</u>
Operating Expenses				
Personal Services	863,733	388,846	102,669	1,355,248
Materials and Supplies	70,342	14,111	362	84,815
Contractual Services	229,459	681,841	512,119	1,423,419
Depreciation	2,579,306	1,119,455	0	3,698,761
Other	43,842	707,286	3,813	754,941
<i>Total Operating Expenses</i>	<u>3,786,682</u>	<u>2,911,539</u>	<u>618,963</u>	<u>7,317,184</u>
<i>Operating Income (Loss)</i>	<u>(2,581,401)</u>	<u>2,101,319</u>	<u>105,674</u>	<u>(374,408)</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,916,594	0	1,916,594
Interest and Fiscal Charges	0	(722,050)	0	(722,050)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>1,194,544</u>	<u>0</u>	<u>1,194,544</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(2,581,401)</u>	<u>3,295,863</u>	<u>105,674</u>	<u>820,136</u>
Capital Contributions	903,794	0	0	903,794
Transfers In	0	0	265,730	265,730
Transfers Out	0	(1,537,050)	0	(1,537,050)
<i>Change in Net Position</i>	<u>(1,677,607)</u>	<u>1,758,813</u>	<u>371,404</u>	<u>452,610</u>
<i>Net Position Beginning of Year</i>	<u>52,923,376</u>	<u>5,640,649</u>	<u>1,473,522</u>	<u>60,037,547</u>
<i>Net Position End of Year</i>	<u><u>\$51,245,769</u></u>	<u><u>\$7,399,462</u></u>	<u><u>\$1,844,926</u></u>	<u><u>\$60,490,157</u></u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,113,394	\$4,332,872	\$724,637	\$6,170,903
Other Cash Receipts	70,609	841,770	0	912,379
Cash Payments to Employees for Services	(675,017)	(301,459)	(87,478)	(1,063,954)
Cash Payments for Goods and Services	(190,634)	(426,129)	(522,996)	(1,139,759)
Cash Payments for Interfund Services Provided	(320,266)	(342,244)	(25,557)	(688,067)
Other Cash Payments	(72,916)	(697,224)	(3,105)	(773,245)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(74,830)</u>	<u>3,407,586</u>	<u>85,501</u>	<u>3,418,257</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,533,050	0	1,533,050
Transfers In	0	0	265,730	265,730
Transfers Out	0	(1,537,050)	0	(1,537,050)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>(4,000)</u>	<u>265,730</u>	<u>261,730</u>
Cash Flows from Capital and Related Financing Activities				
Principal Paid on Manuscript Debt	0	(800,000)	0	(800,000)
Interest Paid on Manuscript Debt	0	(722,050)	0	(722,050)
Payments for Capital Acquisitions	0	(52,554)	0	(52,554)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>0</u>	<u>(1,574,604)</u>	<u>0</u>	<u>(1,574,604)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(74,830)</u>	<u>1,828,982</u>	<u>351,231</u>	<u>2,105,383</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,360,920</u>	<u>5,034,713</u>	<u>1,495,236</u>	<u>7,890,869</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,286,090</u></u>	<u><u>\$6,863,695</u></u>	<u><u>\$1,846,467</u></u>	<u><u>\$9,996,252</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$2,581,401)</u>	<u>\$2,101,319</u>	<u>\$105,674</u>	<u>(\$374,408)</u>
Adjustments:				
Depreciation	2,579,306	1,119,455	0	3,698,761
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	(7,885)	0	0	(7,885)
Accounts Receivable	(21,278)	161,784	0	140,506
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(25,668)	2,072	(16,938)	(40,534)
Accrued Wages	2,681	2,037	(1,836)	2,882
Intergovernmental Payable	(29,212)	13,077	(345)	(16,480)
Interfund Payable	1,585	7,745	0	9,330
Employee Withholdings Payable	1,118	933	(1,054)	997
Compensated Absences Payable	5,924	(836)	0	5,088
<i>Total Adjustments</i>	<u>2,506,571</u>	<u>1,306,267</u>	<u>(20,173)</u>	<u>3,792,665</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$74,830)</u></u>	<u><u>\$3,407,586</u></u>	<u><u>\$85,501</u></u>	<u><u>\$3,418,257</u></u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Central Custodial Services – To account for and report the costs associated with custodial services to various County departments and agencies. Users are billed for costs incurred.

Maintenance – To account for and report the costs associated with maintenance services to various County departments and agencies. Users are billed for costs incurred.

Printing – To account for and report the costs associated with providing printing and reproduction services to various County departments and agencies. Users are billed for costs incurred.

Postage – To account for and report the costs associated with providing postal services for various County departments and agencies. Users are billed for costs incurred.

Health Insurance – To account for and report claims and administration of the health care program for covered County employees and eligible dependents and various external districts including municipalities, and the accumulation and allocation of costs associated with health care.

Workers' Compensation – To account for and report revenues and costs associated with providing workers' compensation benefits to employees.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2019

	Central Custodial Services	Maintenance	Printing
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$3,043,471	\$1,032,805	\$678,521
Intergovernmental Receivable	3,601,442	0	0
Accounts Receivable	7,303	0	0
Prepaid Items	0	0	0
Interfund Receivable	2,543,759	146,803	78,179
<i>Total Current Assets</i>	9,195,975	1,179,608	756,700
<i>Noncurrent Assets:</i>			
Depreciable Capital Assets, Net	358,229	66,489	0
Net Pension Asset	170,454	0	0
<i>Total Noncurrent Assets</i>	528,683	66,489	0
<i>Total Assets</i>	9,724,658	1,246,097	756,700
Deferred Outflows of Resources			
Pension	12,307,438	0	0
OPEB	1,645,411	0	0
<i>Total Deferred Outflows of Resources</i>	13,952,849	0	0
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	969,272	4,806	28,356
Accrued Wages	702,364	2,808	8,447
Intergovernmental Payable	372,056	4,534	4,776
Interfund Payable	23,030	0	362
Employee Withholdings Payable	382,213	1,528	4,597
Compensated Absences Payable	68,616	2,651	889
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	2,517,551	16,327	47,427
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	930,260	10,077	22,561
Net Pension Liability	40,644,395	0	0
Net OPEB Liability	19,111,009	0	0
<i>Total Long-Term Liabilities</i>	60,685,664	10,077	22,561
<i>Total Liabilities</i>	63,203,215	26,404	69,988
Deferred Inflows of Resources			
Pension	642,524	0	0
OPEB	61,322	0	0
<i>Total Deferred Inflows of Resources</i>	703,846	0	0
Net Position			
Investment in Capital Assets	358,229	66,489	0
Unrestricted (Deficit)	(40,587,783)	1,153,204	686,712
<i>Total Net Position</i>	(\$40,229,554)	\$1,219,693	\$686,712

Postage	Health Insurance	Workers' Compensation	Total
\$595,789	\$47,345,311	\$17,485,338	\$70,181,235
0	0	0	3,601,442
0	118,375	0	125,678
0	0	2,124,561	2,124,561
44,306	0	0	2,813,047
640,095	47,463,686	19,609,899	78,845,963
0	0	0	424,718
0	0	0	170,454
0	0	0	595,172
640,095	47,463,686	19,609,899	79,441,135
0	0	0	12,307,438
0	0	0	1,645,411
0	0	0	13,952,849
0	829,264	0	1,831,698
15,899	12,944	7,637	750,099
6,998	6,545	3,823,224	4,218,133
1,379	174	0	24,945
8,652	7,044	4,156	408,190
9,790	0	0	81,946
0	8,152,078	5,762,708	13,914,786
42,718	9,008,049	9,597,725	21,229,797
92,158	0	0	1,055,056
0	0	0	40,644,395
0	0	0	19,111,009
92,158	0	0	60,810,460
134,876	9,008,049	9,597,725	82,040,257
0	0	0	642,524
0	0	0	61,322
0	0	0	703,846
0	0	0	424,718
505,219	38,455,637	10,012,174	10,225,163
\$505,219	\$38,455,637	\$10,012,174	\$10,649,881

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Central Custodial Services	Maintenance	Printing
Operating Revenues			
Charges for Services	\$37,892,002	\$1,348,168	\$2,356,273
Other	54,676	10,206	0
<i>Total Operating Revenues</i>	<u>37,946,678</u>	<u>1,358,374</u>	<u>2,356,273</u>
Operating Expenses			
Personal Services	42,330,636	350,286	447,714
Materials and Supplies	11,072,420	417,339	1,123,999
Contractual Services	5,595,077	0	453,090
Claims	0	0	0
Depreciation	118,187	12,632	0
Other	403,084	4,174	4,220
<i>Total Operating Expenses</i>	<u>59,519,404</u>	<u>784,431</u>	<u>2,029,023</u>
<i>Operating Income (Loss)</i>	(21,572,726)	573,943	327,250
Non-Operating Revenues (Expenses)			
Gain on Sale of Capital Assets	0	13,515	0
<i>Income (Loss) before Capital Contributions and Transfers</i>	(21,572,726)	587,458	327,250
Capital Contributions	24,497	0	0
Transfers In	5,111,955	0	300,000
Transfers Out	0	(111,955)	(132,555)
<i>Change in Net Position</i>	(16,436,274)	475,503	494,695
<i>Net Position (Deficit) Beginning of Year</i>	<u>(23,793,280)</u>	<u>744,190</u>	<u>192,017</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$40,229,554)</u></u>	<u><u>\$1,219,693</u></u>	<u><u>\$686,712</u></u>

Postage	Health Insurance	Workers' Compensation	Total
\$1,297,254	\$117,100,604	\$0	\$159,994,301
0	78,254	2,825,814	2,968,950
1,297,254	117,178,858	2,825,814	162,963,251
601,635	584,253	457,657	44,772,181
82	0	0	12,613,840
155,985	13,380,038	2,995,627	22,579,817
0	98,029,241	2,178,490	100,207,731
0	0	0	130,819
460,547	174	0	872,199
1,218,249	111,993,706	5,631,774	181,176,587
79,005	5,185,152	(2,805,960)	(18,213,336)
0	0	0	13,515
79,005	5,185,152	(2,805,960)	(18,199,821)
0	0	0	24,497
0	0	0	5,411,955
0	0	0	(244,510)
79,005	5,185,152	(2,805,960)	(13,007,879)
426,214	33,270,485	12,818,134	23,657,760
\$505,219	\$38,455,637	\$10,012,174	\$10,649,881

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	Central Custodial Services	Maintenance	Printing
Increases (Decreases) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Transactions	\$34,737,325	\$1,396,658	\$2,370,074
Cash Received from Transactions For Outside Organizations	0	0	0
Other Cash Receipts	54,676	10,206	0
Cash Payments to Employees for Services	(34,309,183)	(352,706)	(444,662)
Cash Payments for Goods and Services	(17,946,619)	(470,819)	(1,753,860)
Cash Payments for Claims	0	0	0
Other Cash Payments	(402,144)	(4,174)	(4,703)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(17,865,945)</u>	<u>579,165</u>	<u>166,849</u>
Cash Flows from Noncapital Financing Activities			
Advances Out	0	(250,000)	(500,000)
Transfers In	5,000,000	0	300,000
Transfers Out	0	0	(132,555)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>5,000,000</u>	<u>(250,000)</u>	<u>(332,555)</u>
Cash Flows from Capital and Related Financing Activities			
Capital Contributions	24,497	0	0
Proceeds from Sale of Capital Assets	0	13,515	0
Payments for Capital Acquisitions	(28,210)	(157,394)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(3,713)</u>	<u>(143,879)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(12,869,658)	185,286	(165,706)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>15,913,129</u>	<u>847,519</u>	<u>844,227</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$3,043,471</u></u>	<u><u>\$1,032,805</u></u>	<u><u>\$678,521</u></u>

Postage	Health Insurance	Workers' Compensation	Total
\$1,290,852	\$118,144,882	\$0	\$157,939,791
0	111,457	0	111,457
0	105,833	2,825,814	2,996,529
(600,630)	(585,564)	(458,231)	(36,750,976)
(156,067)	(13,020,000)	(2,706,629)	(36,053,994)
0	(98,331,704)	(2,862,440)	(101,194,144)
(461,941)	0	0	(872,962)
72,214	6,424,904	(3,201,486)	(13,824,299)
0	0	0	(750,000)
0	0	0	5,300,000
0	0	0	(132,555)
0	0	0	4,417,445
0	0	0	24,497
0	0	0	13,515
0	0	0	(185,604)
0	0	0	(147,592)
72,214	6,424,904	(3,201,486)	(9,554,446)
523,575	40,920,407	20,686,824	79,735,681
\$595,789	\$47,345,311	\$17,485,338	\$70,181,235

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2019

	Central Custodial Services	Maintenance	Printing
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$21,572,726)	\$573,943	\$327,250
Adjustments:			
Depreciation	118,187	12,632	0
<i>(Increase) Decrease in Assets:</i>			
Intergovernmental Receivable	(3,188,598)	0	0
Accounts Receivable	(7,303)	0	0
Interfund Receivable	41,224	48,490	13,801
Prepaid Items	0	0	0
Net Pension Asset	(51,192)	0	0
Decrease in Deferred Outflows of Resources - Pension	8,894,966	0	0
Decrease in Deferred Outflows of Resources - OPEB	1,068,897	0	0
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	(1,224,429)	(53,480)	(176,771)
Accrued Wages	122,214	(1,030)	1,380
Intergovernmental Payable	54,423	1,822	106
Interfund Payable	2,235	0	(483)
Employee Withholdings Payable	49,042	(676)	539
Compensated Absences Payable	(41,702)	(2,536)	1,027
Claims Payable	0	0	0
Net Pension Liability	(44,098)	0	0
Net OPEB Liability	1,046,857	0	0
Decrease in Deferred Inflows of Resources - Pension	(2,803,287)	0	0
Decrease in Deferred Inflows of Resources - OPEB	(330,655)	0	0
<i>Total Adjustments</i>	3,706,781	5,222	(160,401)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$17,865,945)	\$579,165	\$166,849

Postage	Health Insurance	Workers' Compensation	Total
\$79,005	\$5,185,152	(\$2,805,960)	(\$18,213,336)
0	0	0	130,819
0	0	0	(3,188,598)
0	34,555	0	27,252
(6,402)	1,148,759	0	1,245,872
0	0	(367,880)	(367,880)
0	0	0	(51,192)
0	0	0	8,894,966
0	0	0	1,068,897
0	360,963	(15,417)	(1,109,134)
6,216	323	(196)	128,907
1,171	(1,430)	672,547	728,639
(1,394)	(751)	(288)	(681)
3,091	(204)	(342)	51,450
(9,473)	0	0	(52,684)
0	(302,463)	(683,950)	(986,413)
0	0	0	(44,098)
0	0	0	1,046,857
0	0	0	(2,803,287)
0	0	0	(330,655)
(6,791)	1,239,752	(395,526)	4,389,037
\$72,214	\$6,424,904	(\$3,201,486)	(\$13,824,299)

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Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Board of Health – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others.

Cuyahoga County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$170,191,822	\$7,376,131	\$5,355,235	\$182,923,188
Cash and Cash Equivalents in Segregated Accounts	0	0	39,876,045	39,876,045
Accounts Receivable	0	0	178,552	178,552
Property Taxes Receivable	2,838,193,931	0	0	2,838,193,931
Intergovernmental Receivable	57,100,391	0	0	57,100,391
Special Assessments Receivable	97,790,010	297,292	0	98,087,302
<i>Total Assets</i>	<u>3,163,276,154</u>	<u>7,673,423</u>	<u>45,409,832</u>	<u>3,216,359,409</u>
Liabilities				
Accounts Payable	0	0	13,190,556	13,190,556
Intergovernmental Payable	227,086,676	274,243	28,601,307	255,962,226
<i>Total Liabilities</i>	<u>227,086,676</u>	<u>274,243</u>	<u>41,791,863</u>	<u>269,152,782</u>
Deferred Inflows of Resources				
Property Taxes	2,481,617,540	0	0	2,481,617,540
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$454,571,938</u>	<u>\$7,399,180</u>	<u>\$3,617,969</u>	<u>\$465,589,087</u>

Cuyahoga County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$114,420,093	\$0	\$0	\$114,420,093
Amounts Received as Fiscal Agent	0	27,701,023	0	27,701,023
Licenses, Permits and Fees for Other Governments	0	0	150,130,366	150,130,366
Fines and Forfeitures for Other Governments	0	0	29,432,254	29,432,254
Property Tax Collections for Other Governments	2,148,482,761	0	0	2,148,482,761
Excise Tax Collections for Other Governments	12,718,543	0	0	12,718,543
Special Assessment				
Collections for Other Governments	27,139,467	0	0	27,139,467
Sheriff Sales Collections for Others	0	0	53,583,175	53,583,175
Miscellaneous	3,910,972	0	14,607,421	18,518,393
<i>Total Additions</i>	<u>2,306,671,836</u>	<u>27,701,023</u>	<u>247,753,216</u>	<u>2,582,126,075</u>
Deductions				
Distributions of State Funds to Other Governments	114,420,093	0	0	114,420,093
Licenses, Permits and Fees				
Distributions to Other Governments	0	0	150,124,426	150,124,426
Fines and Forfeitures				
Distributions to Other Governments	0	0	29,428,591	29,428,591
Property Tax Distributions to Other Governments	2,163,249,128	0	0	2,163,249,128
Excise Tax Distributions to Other Governments	12,718,543	0	0	12,718,543
Special Assessment				
Distributions to Other Governments	45,532,133	0	0	45,532,133
Sheriff Sales Distributions to Others	0	0	53,583,175	53,583,175
Distributions as Fiscal Agent	0	26,024,270	0	26,024,270
Miscellaneous	3,856,823	0	14,010,432	17,867,255
<i>Total Deductions</i>	<u>2,339,776,720</u>	<u>26,024,270</u>	<u>247,146,624</u>	<u>2,612,947,614</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	<u>(33,104,884)</u>	<u>1,676,753</u>	<u>606,592</u>	<u>(30,821,539)</u>
<i>Net Position Beginning of Year</i>	<u>487,676,822</u>	<u>5,722,427</u>	<u>3,011,377</u>	<u>496,410,626</u>
<i>Net Position End of Year</i>	<u><u>\$454,571,938</u></u>	<u><u>\$7,399,180</u></u>	<u><u>\$3,617,969</u></u>	<u><u>\$465,589,087</u></u>

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**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$14,996,527	\$15,033,439	\$13,483,901	(\$1,549,538)
Sales Tax	237,665,622	228,973,233	252,856,916	23,883,683
Hotel/Lodging Taxes	4,372,042	4,212,139	4,651,498	439,359
Payments in Lieu of Taxes	267	257	284	27
Charges for Services	69,585,955	67,958,312	74,942,575	6,984,263
Licenses and Permits	71,344	68,734	75,904	7,170
Fines and Forfeitures	8,410,257	8,083,508	9,161,101	1,077,593
Intergovernmental	46,792,083	51,468,580	53,970,500	2,501,920
Interest	18,940,221	18,247,501	20,150,857	1,903,356
Contributions and Donations	7,488	7,214	7,967	753
Other	6,704,187	6,422,637	9,299,599	2,876,962
<i>Total Revenues</i>	<i>407,545,993</i>	<i>400,475,554</i>	<i>438,601,102</i>	<i>38,125,548</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Vital Statistics:				
Other	10,976	10,976	0	10,976
Administration:				
Personal Services	6,986,709	6,721,753	6,504,665	217,088
Other	1,822,154	2,609,517	2,552,937	56,580
Total Administration	8,808,863	9,331,270	9,057,602	273,668
Primary Election:				
Personal Services	161,123	188,815	169,564	19,251
Other	540,466	387,774	375,000	12,774
Total Primary Election	701,589	576,589	544,564	32,025
General Election:				
Personal Services	719,837	719,837	614,080	105,757
Other	2,050,465	2,050,465	1,579,983	470,482
Total General Election	2,770,302	2,770,302	2,194,063	576,239
Electronic Voting Consultation:				
Other	738,703	2,103,703	1,902,926	200,777
Human Resources:				
Personal Services	0	0	(1,000)	1,000
County Council:				
Personal Services	1,907,906	2,004,820	1,969,254	35,566
Other	160,003	160,003	96,793	63,210
Total County Council	\$2,067,909	\$2,164,823	\$2,066,047	\$98,776

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Property Management:				
Personal Services	\$217,549	\$242,549	\$236,275	\$6,274
Other	969,110	2,734,710	2,648,438	86,272
Total Property Management	1,186,659	2,977,259	2,884,713	92,546
Archives:				
Personal Services	381,756	406,756	376,492	30,264
Other	785,640	823,413	603,107	220,306
Total Archives	1,167,396	1,230,169	979,599	250,570
Communications:				
Personal Services	766,450	785,974	714,315	71,659
Other	56,081	56,081	23,868	32,213
Total Communications	822,531	842,055	738,183	103,872
Debarment Review Board:				
Personal Services	1,922	1,922	0	1,922
County Executive:				
Personal Services	869,307	869,307	593,819	275,488
Other	335,849	335,849	59,065	276,784
Total County Executive	1,205,156	1,205,156	652,884	552,272
Administration-Fiscal Services:				
Personal Services	492,626	612,782	381,840	230,942
Other	205,343	455,343	448,986	6,357
Total Administration-Fiscal Services	697,969	1,068,125	830,826	237,299
Office of Budget and Management - Fiscal Services:				
Personal Services	1,141,203	1,141,203	992,696	148,507
Other	11,467,081	9,502,297	6,590,969	2,911,328
Total Office of Budget and Management - Fiscal Services	12,608,284	10,643,500	7,583,665	3,059,835
Financial Reporting:				
Personal Services	2,596,502	2,481,735	1,736,006	745,729
Other	792,540	872,540	858,948	13,592
Total Financial Reporting	3,389,042	3,354,275	2,594,954	759,321
Property Valuations:				
Personal Services	3,805,997	3,326,018	3,118,081	207,937
Other	293,723	363,723	259,292	104,431
Total Property Valuations	\$4,099,720	\$3,689,741	\$3,377,373	\$312,368

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of Procurement and Diversity -				
Fiscal Services:				
Personal Services	\$1,591,529	\$1,636,013	\$1,474,151	\$161,862
Other	552,067	850,067	633,764	216,303
Total Office of Procurement and Diversity -				
Fiscal Services	2,143,596	2,486,080	2,107,915	378,165
General (Consumer Affairs):				
Personal Services	738,872	749,675	684,076	65,599
Other	36,228	36,228	34,825	1,403
Total General (Consumer Affairs)	775,100	785,903	718,901	67,002
Human Resources Commission:				
Personal Services	1,790,343	1,693,343	1,682,494	10,849
Other	182,864	598,946	577,454	21,492
Total Human Resources Commission	1,973,207	2,292,289	2,259,948	32,341
Human Resources Administration:				
Personal Services	3,645,648	3,494,235	3,261,159	233,076
Other	496,782	496,782	435,807	60,975
Total Human Resources Administration	4,142,430	3,991,017	3,696,966	294,051
Employee Benefits:				
Other	216,000	216,000	216,000	0
Internal Audit:				
Personal Services	694,658	562,995	453,658	109,337
Other	55,544	55,544	33,594	21,950
Total Internal Audit	750,202	618,539	487,252	131,287
Inspector General:				
Personal Services	835,857	931,310	920,093	11,217
Other	71,793	51,240	48,920	2,320
Total Inspector General	907,650	982,550	969,013	13,537
Innovation and Performance:				
Personal Services	623,586	623,586	483,641	139,945
Other	289,496	264,496	223,484	41,012
Total Innovation and Performance	913,082	888,082	707,125	180,957
Information Technology Administration:				
Personal Services	1,768,459	1,474,701	960,289	514,412
Other	529,863	1,544,455	1,487,086	57,369
Total Information Technology Administration	\$2,298,322	\$3,019,156	\$2,447,375	\$571,781

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology Project Management:				
Personal Services	\$494,272	\$494,272	\$64,438	\$429,834
Web and Multi-Media Development:				
Personal Services	2,082,754	2,331,073	1,807,814	523,259
Other	1,100,994	1,476,994	1,163,596	313,398
Total Web and Multi-Media Development	3,183,748	3,808,067	2,971,410	836,657
Security and Disaster Recovery:				
Personal Services	694,232	694,232	524,324	169,908
Other	879,801	879,801	663,327	216,474
Total Security and Disaster Recovery	1,574,033	1,574,033	1,187,651	386,382
Engineering Services:				
Personal Services	2,584,010	2,584,010	2,404,640	179,370
Other	2,284,629	2,113,629	1,882,422	231,207
Total Engineering Services	4,868,639	4,697,639	4,287,062	410,577
Mainframe Operation Services:				
Personal Services	1,165,614	1,165,614	921,250	244,364
Other	1,137,605	1,137,605	1,051,212	86,393
Total Mainframe Operation Services	2,303,219	2,303,219	1,972,462	330,757
User Supply:				
Other	1,125,798	25,998	25,998	0
WAN Services:				
Personal Services	541,158	541,158	530,992	10,166
Other	3,269,733	2,093,733	1,637,583	456,150
Total WAN Services	3,810,891	2,634,891	2,168,575	466,316
Communication Services:				
Personal Services	686,493	686,493	590,712	95,781
Other	1,656,045	2,456,045	2,415,765	40,280
Total Communication Services	2,342,538	3,142,538	3,006,477	136,061
ERP - Operations:				
Personal Services	0	139,500	0	139,500
Other	0	400,000	376,811	23,189
Total ERP - Operations	\$0	\$539,500	\$376,811	\$162,689

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fiscal Certificate of Title Administration -				
Records and Licenses:				
Personal Services	\$3,587,143	\$3,587,143	\$3,406,929	\$180,214
Other	1,819,676	1,795,098	1,675,287	119,811
Total Fiscal Certificate of Title				
Administration - Records and Licenses	5,406,819	5,382,241	5,082,216	300,025
Agricultural Society:				
Other	3,300	3,300	3,300	0
Memorial Day:				
Other	59,871	59,871	59,530	341
Soldiers and Sailors Monument:				
Personal Services	186,442	186,442	181,690	4,752
Other	30,547	76,385	70,210	6,175
Total Soldiers and Sailors Monument	216,989	262,827	251,900	10,927
Refunds:				
Other	63,143	950,467	950,467	0
Self Insurance:				
Other	593,147	1,733,147	1,633,458	99,689
Miscellaneous:				
Other	3,274,929	2,434,576	1,295,590	1,138,986
Subsidies:				
Other	0	125,000	125,000	0
Health & Human Services Levies:				
Other	482,651	482,651	220,601	262,050
Treasury Management II:				
Personal Services	1,543,039	1,428,039	1,179,984	248,055
Other	2,085,930	1,200,930	1,037,847	163,083
Total Treasury Management II	3,628,969	2,628,969	2,217,831	411,138
Unclaimed Monies:				
Other	0	0	1,867,203	(1,867,203)
Unclaimed Cancelled Aged Warrants:				
Other	0	0	93,249	(93,249)
Total Legislative and Executive	\$87,829,566	\$90,532,687	\$78,878,123	\$11,654,564

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial:				
Court of Appeals:				
Other	\$922,958	\$1,069,869	\$808,441	\$261,428
Clerk of Courts:				
Personal Services	6,524,089	5,974,719	5,827,125	147,594
Other	2,322,983	3,139,249	2,825,472	313,777
Total Clerk of Courts	8,847,072	9,113,968	8,652,597	461,371
Judicial General:				
Personal Services	9,308,019	9,458,019	9,291,208	166,811
Other	15,467,947	16,992,947	16,435,511	557,436
Total Judicial General	24,775,966	26,450,966	25,726,719	724,247
Arbitration:				
Personal Services	1,409,940	1,634,940	1,575,813	59,127
Other	67,914	67,914	58,935	8,979
Total Arbitration	1,477,854	1,702,854	1,634,748	68,106
Central Scheduling:				
Personal Services	8,553,593	8,013,593	7,333,410	680,183
Other	805,400	920,400	904,218	16,182
Total Central Scheduling	9,358,993	8,933,993	8,237,628	696,365
Probation:				
Personal Services	14,588,625	12,913,625	12,330,603	583,022
Other	1,473,006	1,673,006	1,603,288	69,718
Total Probation	16,061,631	14,586,631	13,933,891	652,740
Medical Examiner Operations:				
Personal Services	4,319,971	4,568,189	4,553,860	14,329
Other	2,317,660	2,537,660	1,901,451	636,209
Total Medical Examiner Operations	6,637,631	7,105,849	6,455,311	650,538
Domestic Relations:				
Personal Services	3,591,908	3,591,908	3,535,905	56,003
Other	1,125,392	1,260,516	1,182,029	78,487
Total Domestic Relations	4,717,300	4,852,424	4,717,934	134,490
Bureau of Support:				
Personal Services	4,380,346	4,380,346	4,089,578	290,768
Other	929,793	994,800	898,426	96,374
Total Bureau of Support	\$5,310,139	\$5,375,146	\$4,988,004	\$387,142

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Justice Affairs Administration:				
Personal Services	\$1,102,268	\$1,130,184	\$1,084,932	\$45,252
Other	270,949	270,949	55,244	215,705
Total Justice Affairs Administration	1,373,217	1,401,133	1,140,176	260,957
Public Safety Grants Administration:				
Personal Services	235,695	252,386	197,973	54,413
Other	810,499	965,268	943,680	21,588
Total Public Safety Grants Administration	1,046,194	1,217,654	1,141,653	76,001
Fusion Center:				
Personal Services	124,985	142,304	139,985	2,319
Other	48,569	39,559	23,497	16,062
Total Fusion Center	173,554	181,863	163,482	18,381
Juvenile Court Administration:				
Personal Services	4,026,523	4,031,523	4,024,110	7,413
Other	3,080,358	2,109,723	2,083,531	26,192
Total Juvenile Court Administration	7,106,881	6,141,246	6,107,641	33,605
Juvenile Court Legal:				
Personal Services	6,659,455	8,109,455	7,537,977	571,478
Other	2,803,455	2,993,531	2,792,444	201,087
Total Juvenile Court Legal	9,462,910	11,102,986	10,330,421	772,565
Juvenile Court Child Support:				
Personal Services	3,487,232	3,552,232	3,552,181	51
Other	1,021,772	1,126,848	780,596	346,252
Total Juvenile Court Child Support	4,509,004	4,679,080	4,332,777	346,303
Juvenile Court Detention Home:				
Personal Services	11,904,169	12,504,169	12,375,742	128,427
Other	3,166,355	2,913,920	1,849,232	1,064,688
Total Juvenile Court Detention Home	15,070,524	15,418,089	14,224,974	1,193,115
Law Department:				
Personal Services	2,023,835	2,068,546	2,006,152	62,394
Other	280,346	534,346	472,847	61,499
Total Law Department	2,304,181	2,602,892	2,478,999	123,893
Municipal Judicial Cost:				
Personal Services	534,583	484,583	447,938	36,645
Other	3,115,320	3,160,820	3,121,283	39,537
Total Municipal Judicial Cost	\$3,649,903	\$3,645,403	\$3,569,221	\$76,182

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Village and Township Costs:				
Other	\$0	\$4,500	\$2,916	\$1,584
Probate Court:				
Personal Services	5,269,104	5,269,104	5,198,378	70,726
Other	1,305,778	1,335,778	1,240,084	95,694
Total Probate Court	6,574,882	6,604,882	6,438,462	166,420
Public Defender:				
Personal Services	11,086,982	11,086,982	11,072,761	14,221
Other	1,406,146	2,381,925	2,224,249	157,676
Total Public Defender	12,493,128	13,468,907	13,297,010	171,897
General Office:				
Personal Services	22,710,077	23,106,299	22,433,776	672,523
Other	3,690,209	4,472,354	3,595,464	876,890
Total General Office	26,400,286	27,578,653	26,029,240	1,549,413
Child Support:				
Personal Services	3,372,190	3,372,190	3,207,058	165,132
Other	590,479	742,093	386,854	355,239
Total Child Support	3,962,669	4,114,283	3,593,912	520,371
Children and Family Services:				
Personal Services	2,731,650	2,960,617	2,951,122	9,495
Other	128,828	331,775	324,312	7,463
Total Children and Family Services	2,860,478	3,292,392	3,275,434	16,958
Law Enforcement Sheriff:				
Personal Services	19,017,693	20,892,693	20,866,544	26,149
Other	1,958,285	2,133,285	2,133,211	74
Total Law Enforcement Sheriff	20,975,978	23,025,978	22,999,755	26,223
Jail Operations - Sheriff:				
Personal Services	52,777,281	54,189,785	52,803,612	1,386,173
Other	18,249,007	31,099,007	30,930,218	168,789
Total Jail Operations - Sheriff	71,026,288	85,288,792	83,733,830	1,554,962
Sheriff Operations:				
Personal Services	5,153,460	5,189,443	4,792,351	397,092
Other	582,775	914,279	877,124	37,155
Total Sheriff Operations	\$5,736,235	\$6,103,722	\$5,669,475	\$434,247

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coroner's Lab:				
Personal Services	\$573,733	\$662,656	\$662,656	\$0
Other	796,936	397,037	363,641	33,396
Total Coroner's Lab	1,370,669	1,059,693	1,026,297	33,396
Euclid Jail:				
Personal Services	2,064,502	2,284,502	2,240,616	43,886
Other	165,075	165,075	119,902	45,173
Total Euclid Jail	2,229,577	2,449,577	2,360,518	89,059
Bedford Jail:				
Personal Services	0	6,375,759	6,124,109	251,650
Other	218,770	1,390,405	1,108,697	281,708
Total Bedford Jail	218,770	7,766,164	7,232,806	533,358
Law Enforcement Trust:				
Other	0	0	11,638	(11,638)
Probate Court Deposits:				
Other	0	0	1,047	(1,047)
Alleged Forged Warrants:				
Other	0	0	930	(930)
ORC Court Fines:				
Other	0	0	812,140	(812,140)
Total Judicial	276,654,872	306,339,589	295,130,027	11,209,562
Total General Government	364,484,438	396,872,276	374,008,150	22,864,126
Health and Safety:				
Cuyahoga County Emergency Communications System:				
Personal Services	334,335	345,657	331,274	14,383
Other	273,647	405,636	387,577	18,059
Total Health and Safety	607,982	751,293	718,851	32,442
Social Services:				
Veteran's Service Commission:				
Personal Services	2,521,715	2,472,237	2,431,957	40,280
Other	4,522,255	4,675,534	4,302,160	373,374
Total Social Services	7,043,970	7,147,771	6,734,117	413,654
Community Development:				
Development Administration:				
Other	\$0	\$10,000,000	\$10,000,000	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Economic Development:				
Personal Services	\$1,451,316	\$1,563,316	\$1,431,844	\$131,472
Other	1,692,979	1,564,649	1,412,068	152,581
Total Economic Development	3,144,295	3,127,965	2,843,912	284,053
Regional Collaboration:				
Personal Services	262,216	272,216	268,889	3,327
Other	3,034	15,155	9,554	5,601
Total Regional Collaboration	265,250	287,371	278,443	8,928
Sustainability:				
Personal Services	265,680	265,680	249,800	15,880
Other	38,091	63,091	50,348	12,743
Total Sustainability	303,771	328,771	300,148	28,623
Casino Tax Fund:				
Other	4,000,000	6,269,698	5,969,698	300,000
.25% Sales Tax:				
Other	8,498,002	5,812,002	5,812,001	1
County Planning Commission Administration:				
Personal Services	1,664,135	1,664,135	1,370,112	294,023
Other	181,775	1,131,775	1,062,899	68,876
Total County Planning Commission Administration	1,845,910	2,795,910	2,433,011	362,899
Total Community Development	18,057,228	28,621,717	27,637,213	984,504
<i>Total Expenditures</i>	390,193,618	433,393,057	409,098,331	24,294,726
<i>Excess of Revenues Over (Under) Expenditures</i>	17,352,375	(32,917,503)	29,502,771	62,420,274
Other Financing Sources (Uses)				
Sale of Capital Assets	126,776	122,139	134,879	12,740
Advances In	1,195,773	1,152,038	750,000	(402,038)
Transfers In	28,884,888	23,053,450	26,478,379	3,424,929
Transfers Out	(76,964,252)	(117,002,609)	(114,168,839)	2,833,770
<i>Total Other Financing Sources (Uses)</i>	(46,756,815)	(92,674,982)	(86,805,581)	5,869,401
<i>Net Change in Fund Balance</i>	(29,404,440)	(125,592,485)	(57,302,810)	68,289,675
Fund Balance Beginning of Year	179,558,073	179,558,073	179,558,073	0
Prior Year Encumbrances Appropriated	10,642,620	10,642,620	10,642,620	0
<i>Fund Balance End of Year</i>	<u>\$160,796,253</u>	<u>\$64,608,208</u>	<u>\$132,897,883</u>	<u>\$68,289,675</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$53,957,568	\$95,610,796	\$87,573,100	(\$8,037,696)
Charges for Services	121,662	215,581	197,458	(18,123)
Intergovernmental	88,677,531	157,133,276	143,923,579	(13,209,697)
Contributions and Donations	0	3,111,792	3,111,792	0
Other	2,607,531	1,508,780	1,120,330	(388,450)
Total Revenues	145,364,292	257,580,225	235,926,259	(21,653,966)
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	5,720,005	5,896,576	5,839,982	56,594
Other	11,813,824	13,489,224	12,758,102	731,122
Total Office of the Director - Children and Family Services	17,533,829	19,385,800	18,598,084	787,716
Training:				
Personal Services	879,426	1,081,497	1,045,157	36,340
Other	115,990	115,990	95,154	20,836
Total Training	995,416	1,197,487	1,140,311	57,176
Information Services:				
Personal Services	1,218,451	1,298,272	1,248,071	50,201
Other	531,678	531,678	(1,073,462)	1,605,140
Total Information Services	1,750,129	1,829,950	174,609	1,655,341
Direct Services:				
Personal Services	38,043,206	42,168,585	41,657,264	511,321
Other	2,649,969	1,913,678	1,773,243	140,435
Total Direct Services	40,693,175	44,082,263	43,430,507	651,756
Supportive Services:				
Personal Services	3,156,143	3,191,709	2,689,946	501,763
Other	1,755,300	3,445,781	2,931,205	514,576
Total Supportive Services	\$4,911,443	\$6,637,490	\$5,621,151	\$1,016,339

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Foster and Adoptive Parents I:				
Personal Services	\$207,453	\$309,595	\$303,787	\$5,808
Other	181,792	181,792	151,897	29,895
Total Foster and Adoptive Parents I	389,245	491,387	455,684	35,703
Foster and Adoptive Parents II:				
Personal Services	0	351,178	130,412	220,766
Other	1,966,727	3,702,172	2,434,549	1,267,623
Total Foster and Adoptive Parents II	1,966,727	4,053,350	2,564,961	1,488,389
Visitation:				
Personal Services	784,491	1,291,491	1,285,571	5,920
Other	521,804	521,804	201,682	320,122
Total Visitation	1,306,295	1,813,295	1,487,253	326,042
Contracted Placements:				
Personal Services	1,778,497	1,816,415	1,401,673	414,742
Other	28,342	28,342	27,543	799
Total Contracted Placements	1,806,839	1,844,757	1,429,216	415,541
Foster Homes:				
Personal Services	3,514,449	3,756,139	3,574,554	181,585
Other	128,952	128,952	94,453	34,499
Total Foster Homes	3,643,401	3,885,091	3,669,007	216,084
Permanent Custody Adoptions:				
Personal Services	5,221,722	5,194,688	4,979,950	214,738
Other	198,668	263,668	260,362	3,306
Total Permanent Custody Adoptions	5,420,390	5,458,356	5,240,312	218,044
Office of the Director - Senior and Adult Services:				
Personal Services	2,055,772	2,197,332	1,591,244	606,088
Other	12,928,331	11,909,594	11,815,383	94,211
Total Office of the Director - Senior and Adult Services	\$14,984,103	\$14,106,926	\$13,406,627	\$700,299

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources:				
Personal Services	\$1,082,086	\$1,103,397	\$915,004	\$188,393
Other	0	54,627	53,662	965
Total Human Resources	1,082,086	1,158,024	968,666	189,358
Information Services - Human Services:				
Personal Services	4,078,159	4,141,623	3,891,660	249,963
Other	2,657,961	2,227,161	1,277,794	949,367
Total Information Services - Human Services	6,736,120	6,368,784	5,169,454	1,199,330
Tapestry System of Care - Children and Family Services:				
Personal Services	499,791	0	(500)	500
Other	3,424,417	0	0	0
Total Tapestry System of Care - Children and Family Services	3,924,208	0	(500)	500
Administrative Services - General Manager:				
Personal Services	1,569,625	1,760,959	1,712,701	48,258
Other	7,655,322	11,192,313	8,893,624	2,298,689
Total Administrative Services - General Manager	9,224,947	12,953,272	10,606,325	2,346,947
Information Services:				
Personal Services	1,196,105	1,196,105	1,111,301	84,804
Other	24,957	24,957	3,935	21,022
Total Information Services	1,221,062	1,221,062	1,115,236	105,826
Work First Services:				
Personal Services	2,742,158	2,549,229	2,438,471	110,758
Other	11,854,517	11,946,956	11,614,834	332,122
Total Work First Services	14,596,675	14,496,185	14,053,305	442,880
Southgate:				
Personal Services	5,437,380	3,939,906	3,802,941	136,965
Other	55,777	55,777	12,387	43,390
Total Southgate	\$5,493,157	\$3,995,683	\$3,815,328	\$180,355

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Ohio City:				
Personal Services	\$4,431,231	\$4,816,171	\$4,628,537	\$187,634
Other	639,339	710,874	662,873	48,001
Total Ohio City	5,070,570	5,527,045	5,291,410	235,635
Quincy Place:				
Personal Services	5,466,889	5,316,889	5,107,942	208,947
Other	1,764,909	1,287,909	976,165	311,744
Total Quincy Place	7,231,798	6,604,798	6,084,107	520,691
Veteran Employment Building:				
Personal Services	21,752,115	24,998,030	24,490,224	507,806
Other	1,692,724	885,689	625,418	260,271
Total Veteran Employment Building	23,444,839	25,883,719	25,115,642	768,077
West Shore:				
Personal Services	4,890,783	3,092,495	2,937,992	154,503
Other	638,810	663,810	630,026	33,784
Total West Shore	5,529,593	3,756,305	3,568,018	188,287
Client Support Services:				
Personal Services	6,759,332	6,839,234	6,713,286	125,948
Other	9,953,604	8,297,472	7,123,020	1,174,452
Total Client Support Services	16,712,936	15,136,706	13,836,306	1,300,400
Children with Medical Handicaps:				
Other	1,748,013	1,748,013	1,748,013	0
Office of the Director:				
Personal Services	1,075,066	1,075,066	817,415	257,651
Other	1,845,493	3,000,722	2,447,136	553,586
Total Office of the Director	2,920,559	4,075,788	3,264,551	811,237
Management Services:				
Personal Services	1,016,865	1,014,265	808,773	205,492
Other	213,981	213,981	35,262	178,719
Total Management Services	1,230,846	1,228,246	844,035	384,211
Community Programs:				
Other	\$2,327,713	\$2,327,713	\$2,318,572	\$9,141

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Support:				
Personal Services	\$4,226,809	\$4,226,809	\$3,988,432	\$238,377
Other	204,997	204,997	199,851	5,146
Total Home Support	4,431,806	4,431,806	4,188,283	243,523
Protective Services:				
Personal Services	3,580,336	3,580,336	3,530,016	50,320
Other	952,835	952,835	922,811	30,024
Total Protective Services	4,533,171	4,533,171	4,452,827	80,344
Resource and Training:				
Personal Services	745,864	745,864	663,080	82,784
Other	2,860	2,860	694	2,166
Total Resource and Training	748,724	748,724	663,774	84,950
Options Program:				
Personal Services	1,684,325	1,684,325	1,636,221	48,104
Other	2,430,001	3,039,027	3,038,826	201
Total Options Program	4,114,326	4,723,352	4,675,047	48,305
Administrative Services:				
Personal Services	637,303	662,719	658,875	3,844
Other	245,811	447,985	433,802	14,183
Total Administrative Services	883,114	1,110,704	1,092,677	18,027
Early Start:				
Other	1,963,746	1,963,746	1,888,746	75,000
Health and Safety:				
Other	1,716,665	1,716,665	1,599,147	117,518
Quality Child Care:				
Other	\$10,876,296	\$10,876,296	\$10,662,427	\$213,869

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
UPK 2.0:				
Personal Services	\$285,354	\$285,354	\$275,038	\$10,316
Other	6,151,846	6,151,846	5,421,562	730,284
Total UPK 2.0	6,437,200	6,437,200	5,696,600	740,600
Family and Children First:				
Personal Services	810,566	810,566	730,423	80,143
Other	5,815,288	5,832,010	5,567,480	264,530
Total Family and Children First	6,625,854	6,642,576	6,297,903	344,673
Work Force Innovation and Opportunities:				
Personal Services	1,079,975	1,107,385	930,632	176,753
Other	10,921,406	15,777,582	13,604,436	2,173,146
Total Work Force Innovation and Opportunities	12,001,381	16,884,967	14,535,068	2,349,899
<i>Total Expenditures</i>	<u>258,228,397</u>	<u>271,336,702</u>	<u>250,768,689</u>	<u>20,568,013</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(112,864,105)</u>	<u>(13,756,477)</u>	<u>(14,842,430)</u>	<u>(1,085,953)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	162	162	162	0
Advances Out	0	(4,476,274)	(4,476,274)	0
Transfers In	79,352	140,610	128,789	(11,821)
Transfers Out	(30,000)	(30,000)	(30,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>49,514</u>	<u>(4,365,502)</u>	<u>(4,377,323)</u>	<u>(11,821)</u>
<i>Net Change in Fund Balance</i>	<u>(112,814,591)</u>	<u>(18,121,979)</u>	<u>(19,219,753)</u>	<u>(1,097,774)</u>
Fund Balance Beginning of Year	138,117	138,117	138,117	0
Prior Year Encumbrances Appropriated	17,232,790	17,232,790	17,232,790	0
<i>Fund Deficit End of Year</i>	<u>(\$95,443,684)</u>	<u>(\$751,072)</u>	<u>(\$1,848,846)</u>	<u>(\$1,097,774)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$42,686,960	\$42,779,777	\$39,986,724	(\$2,793,053)
Payments in Lieu of Taxes	1,235	3,052	3,850	798
Charges for Services	3,203	7,916	9,986	2,070
Fines and Forfeitures	5,977	14,772	18,635	3,863
Intergovernmental	575,737	1,422,917	1,795,002	372,085
Contributions and Donations	16,839	41,617	52,500	10,883
Other	26,195	64,739	81,668	16,929
Total Revenues	43,316,146	44,334,790	41,948,365	(2,386,425)
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	512,591	665,065	526,805	138,260
Other	1,910,476	2,124,476	2,046,359	78,117
Total Office of Reentry	2,423,067	2,789,541	2,573,164	216,377
Public Defender:				
Personal Services	177,456	177,456	176,998	458
Legal Services:				
Personal Services	1,053,193	1,828,193	1,559,027	269,166
Other	2,720,413	2,894,919	2,817,459	77,460
Total Legal Services	3,773,606	4,723,112	4,376,486	346,626
Community Social Services:				
Personal Services	8,687,100	8,233,557	8,095,228	138,329
Other	2,513,181	4,166,604	3,383,120	783,484
Total Community Social Services	11,200,281	12,400,161	11,478,348	921,813
Detention Home:				
Personal Services	991,128	991,128	787,348	203,780
Other	3,906,389	2,806,389	2,526,651	279,738
Total Detention Home	4,897,517	3,797,517	3,313,999	483,518
Family Justice Center:				
Personal Services	155,322	160,125	155,763	4,362
Other	222,426	263,181	242,234	20,947
Total Family Justice Center	377,748	423,306	397,997	25,309
Total General Government - Judicial	\$22,849,675	\$24,311,093	\$22,316,992	\$1,994,101

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health and Safety:				
Hospital Operations:				
Other	\$32,472,000	\$32,472,000	\$32,472,000	\$0
Social Services:				
Homeless Services:				
Personal Services	454,984	476,735	430,160	46,575
Other	8,417,767	8,436,477	8,285,568	150,909
Total Homeless Services	8,872,751	8,913,212	8,715,728	197,484
Health and Human Services Levy 4:				
Other	2,211,828	2,211,828	1,933,269	278,559
Health and Human Services Levy 3:				
Other	1,740,133	1,740,133	1,570,778	169,355
Human Services Other:				
Personal Services	316,196	0	0	0
Other	1,372,670	1,322,355	974,418	347,937
Total Human Services Other	1,688,866	1,322,355	974,418	347,937
Educational Assistance:				
Other	1,000,227	1,088,606	991,712	96,894
Cooperative Education:				
Other	0	222,300	222,300	0
Total Social Services	15,513,805	15,498,434	14,408,205	1,090,229
Total Expenditures	70,835,480	72,281,527	69,197,197	3,084,330
Excess of Revenues Over (Under) Expenditures	(27,519,334)	(27,946,737)	(27,248,832)	697,905
Other Financing Sources (Uses)				
Advances In	1,435,739	3,548,390	4,476,274	927,884
Transfers In	15,662,077	16,708,394	16,002,074	(706,320)
Transfers Out	(618,471)	(4,909,187)	(78,543)	4,830,644
Total Other Financing Sources (Uses)	16,479,345	15,347,597	20,399,805	5,052,208
Net Change in Fund Balance	(11,039,989)	(12,599,140)	(6,849,027)	5,750,113
Fund Balance Beginning of Year	11,667,164	11,667,164	11,667,164	0
Prior Year Encumbrances Appropriated	1,927,387	1,927,387	1,927,387	0
Fund Balance End of Year	\$2,554,562	\$995,411	\$6,745,524	\$5,750,113

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$106,533,577	\$106,765,243	\$95,879,119	(\$10,886,124)
Payments in Lieu of Taxes	3,083	1,538	1,726	188
Charges for Services	5,464,337	2,725,841	3,058,992	333,151
Intergovernmental	156,298,112	77,968,082	87,497,267	9,529,185
Contributions and Donations	22,601	11,274	12,652	1,378
Other	2,740,392	1,367,023	1,534,099	167,076
<i>Total Revenues</i>	<u>271,062,102</u>	<u>188,839,001</u>	<u>187,983,855</u>	<u>(855,146)</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	73,300,000	75,791,942	73,296,151	2,495,791
Other	123,986,375	117,010,900	102,312,574	14,698,326
<i>Total Expenditures</i>	<u>197,286,375</u>	<u>192,802,842</u>	<u>175,608,725</u>	<u>17,194,117</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	73,775,727	(3,963,841)	12,375,130	16,338,971
Other Financing Sources (Uses)				
Sale of Capital Assets	14,034,524	7,001,012	7,856,669	855,657
<i>Net Change in Fund Balance</i>	87,810,251	3,037,171	20,231,799	17,194,628
Fund Balance Beginning of Year	100,667,557	100,667,557	100,667,557	0
Prior Year Encumbrances Appropriated	11,047,069	11,047,069	11,047,069	0
<i>Fund Balance End of Year</i>	<u>\$199,524,877</u>	<u>\$114,751,797</u>	<u>\$131,946,425</u>	<u>\$17,194,628</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Opioid Mitigation
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Special Items				
Settlement Proceeds	15,289,798	21,610,912	22,103,286	492,374
<i>Net Change in Fund Balance</i>	15,289,798	21,610,912	22,103,286	492,374
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$15,289,798</u>	<u>\$21,610,912</u>	<u>\$22,103,286</u>	<u>\$492,374</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Sanitary Engineer
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$23,907,669	\$29,002,844	\$29,005,096	\$2,252
OPWC Loan Proceeds	11,891	11,891	88,496	76,605
OWDA Loan Proceeds	349,846	349,846	352,877	3,031
Sale of Capital Assets	2,095,077	2,541,578	2,541,775	197
Other	22,235	26,974	26,976	2
Intergovernmental	1,038,573	1,337,006	1,516,763	179,757
<i>Total Revenues</i>	<u>27,425,291</u>	<u>33,270,139</u>	<u>33,531,983</u>	<u>261,844</u>
Expenses				
Personal Services	11,108,418	11,577,795	11,572,108	5,687
Other	25,450,363	26,799,074	23,248,361	3,550,713
Principal Retirement	898,940	898,940	898,940	0
Interest and Fiscal Charges	333,745	333,745	333,745	0
<i>Total Expenses</i>	<u>37,791,466</u>	<u>39,609,554</u>	<u>36,053,154</u>	<u>3,556,400</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(10,366,175)	(6,339,415)	(2,521,171)	3,818,244
Transfers In	914,063	638,402	640,561	2,159
Transfers Out	<u>(1,811,496)</u>	<u>(1,811,496)</u>	<u>(1,811,496)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(11,263,608)	(7,512,509)	(3,692,106)	3,820,403
Fund Equity Beginning of Year	25,039,621	25,039,621	25,039,621	0
Prior Year Encumbrances Appropriated	<u>9,413,220</u>	<u>9,413,220</u>	<u>9,413,220</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$23,189,233</u></u>	<u><u>\$26,940,332</u></u>	<u><u>\$30,760,735</u></u>	<u><u>\$3,820,403</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Motor Vehicle Gas Tax
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$21,945	\$23,549	\$23,475	(\$74)
Fines and Forfeitures	256,440	275,184	274,319	(865)
Intergovernmental	32,177,858	34,529,849	34,421,360	(108,489)
Interest	906,488	972,746	969,690	(3,056)
Other	177,397	190,364	189,766	(598)
<i>Total Revenues</i>	<u>33,540,128</u>	<u>35,991,692</u>	<u>35,878,610</u>	<u>(113,082)</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	5,478,204	5,312,950	5,088,632	224,318
Other	776,440	776,440	437,030	339,410
Total Construction Engineer and Test Lab	<u>6,254,644</u>	<u>6,089,390</u>	<u>5,525,662</u>	<u>563,728</u>
Maintenance Engineer:				
Personal Services	3,810,902	3,810,902	3,538,170	272,732
Other	2,634,849	2,634,849	2,427,841	207,008
Total Maintenance Engineer	<u>6,445,751</u>	<u>6,445,751</u>	<u>5,966,011</u>	<u>479,740</u>
Road Capital Improvements:				
Other	4,663,444	491,035	40,983	450,052
Road and Bridge Registration Tax:				
Other	25,173,622	25,173,622	24,091,945	1,081,677
Total Public Works	<u>42,537,461</u>	<u>38,199,798</u>	<u>35,624,601</u>	<u>2,575,197</u>
Debt Service:				
Principal Retirement	428,947	428,947	428,947	0
Interest and Fiscal Charges	5,497	5,497	5,497	0
Total Debt Service	<u>434,444</u>	<u>434,444</u>	<u>434,444</u>	<u>0</u>
<i>Total Expenditures</i>	<u>42,971,905</u>	<u>38,634,242</u>	<u>36,059,045</u>	<u>2,575,197</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$9,431,777)</u>	<u>(\$2,642,550)</u>	<u>(\$180,435)</u>	<u>\$2,462,115</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Motor Vehicle Gas Tax (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Sale of Capital Assets	\$707,619	\$759,341	\$756,955	(\$2,386)
Transfers Out	(6,054,337)	(12,498,489)	(10,420,027)	2,078,462
<i>Total Other Financing Sources (Uses)</i>	<u>(5,346,718)</u>	<u>(11,739,148)</u>	<u>(9,663,072)</u>	<u>2,076,076</u>
<i>Net Change in Fund Balance</i>	(14,778,495)	(14,381,698)	(9,843,507)	4,538,191
Fund Balance Beginning of Year	36,813,545	36,813,545	36,813,545	0
Prior Year Encumbrances Appropriated	<u>9,475,283</u>	<u>9,475,283</u>	<u>9,475,283</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$31,510,333</u>	<u>\$31,907,130</u>	<u>\$36,445,321</u>	<u>\$4,538,191</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$11,242,371	\$15,890,198	\$16,252,233	\$362,035
Other	1,901	2,687	2,748	61
<i>Total Revenues</i>	<u>11,244,272</u>	<u>15,892,885</u>	<u>16,254,981</u>	<u>362,096</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	2,077,304	2,077,304	1,963,121	114,183
Other	1,052,946	343,846	261,142	82,704
Total Board of Revision	<u>3,130,250</u>	<u>2,421,150</u>	<u>2,224,263</u>	<u>196,887</u>
Tax Assessment Contractual Services:				
Personal Services	6,067,832	6,354,843	5,486,345	868,498
Other	7,896,573	14,002,971	13,002,479	1,000,492
Total Tax Assessment Contractual Services	<u>13,964,405</u>	<u>20,357,814</u>	<u>18,488,824</u>	<u>1,868,990</u>
Total General Government - Legislative and Executive	<u>17,094,655</u>	<u>22,778,964</u>	<u>20,713,087</u>	<u>2,065,877</u>
Community Development:				
Geographic Information System:				
Personal Services	0	8,744	476,219	(467,475)
Other	24,483	24,483	216,334	(191,851)
Total Geographic Information Services	<u>24,483</u>	<u>33,227</u>	<u>692,553</u>	<u>(659,326)</u>
<i>Total Expenditures</i>	<u>17,119,138</u>	<u>22,812,191</u>	<u>21,405,640</u>	<u>1,406,551</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,874,866)</u>	<u>(6,919,306)</u>	<u>(5,150,659)</u>	<u>1,768,647</u>
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(1,706,867)</u>	<u>(1,706,867)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(5,874,866)</u>	<u>(8,626,173)</u>	<u>(6,857,526)</u>	<u>1,768,647</u>
Fund Balance Beginning of Year	20,460,376	20,460,376	20,460,376	0
Prior Year Encumbrances Appropriated	<u>2,246,497</u>	<u>2,246,497</u>	<u>2,246,497</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,832,007</u></u>	<u><u>\$14,080,700</u></u>	<u><u>\$15,849,347</u></u>	<u><u>\$1,768,647</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$39,363,657	\$39,363,657	\$39,363,659	\$2
Intergovernmental	21,346,784	21,346,784	23,101,653	1,754,869
Other	200,000	200,000	158,083	(41,917)
<i>Total Revenues</i>	<u>60,910,441</u>	<u>60,910,441</u>	<u>62,623,395</u>	<u>1,712,954</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	4,107,663	4,107,663	3,444,568	663,095
Contractual Services	1,212,465	1,212,465	1,016,738	195,727
Other	58,497,444	58,497,444	51,230,330	7,267,114
Capital Outlay	92,949	92,949	77,944	15,005
<i>Total Expenditures</i>	<u>63,910,521</u>	<u>63,910,521</u>	<u>55,769,580</u>	<u>8,140,941</u>
<i>Net Change in Fund Balance</i>	<u>(3,000,080)</u>	<u>(3,000,080)</u>	<u>6,853,815</u>	<u>9,853,895</u>
Fund Balance Beginning of Year	12,132,627	12,132,627	12,132,627	0
Prior Year Encumbrances Appropriated	<u>80</u>	<u>80</u>	<u>80</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,132,627</u></u>	<u><u>\$9,132,627</u></u>	<u><u>\$18,986,522</u></u>	<u><u>\$9,853,895</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Cuyahoga Support Enforcement
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,431,129	\$10,523,219	\$10,762,921	\$239,702
Charges for Services	3,104,084	4,395,692	4,495,819	100,127
Intergovernmental	19,760,886	27,983,381	28,620,798	637,417
Contributions and Donations	6,904	9,777	10,000	223
Other	25,882	36,651	37,486	835
<i>Total Revenues</i>	<u>30,328,885</u>	<u>42,948,720</u>	<u>43,927,024</u>	<u>978,304</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	20,063,071	20,305,561	19,251,657	1,053,904
Other	24,681,687	24,129,323	23,412,052	717,271
Total General Government - Judicial	<u>44,744,758</u>	<u>44,434,884</u>	<u>42,663,709</u>	<u>1,771,175</u>
Social Services:				
Operations:				
Personal Services	0	252,954	217,450	35,504
Other	99,149	1,029,962	1,010,853	19,109
Total Operations	<u>99,149</u>	<u>1,282,916</u>	<u>1,228,303</u>	<u>54,613</u>
Families Forward Demolition:				
Personal Services	13,767	13,767	13,767	0
Other	431,976	431,976	431,976	0
Total Families Forward Demolition	<u>445,743</u>	<u>445,743</u>	<u>445,743</u>	<u>0</u>
Total Social Services	<u>544,892</u>	<u>1,728,659</u>	<u>1,674,046</u>	<u>54,613</u>
<i>Total Expenditures</i>	<u>45,289,650</u>	<u>46,163,543</u>	<u>44,337,755</u>	<u>1,825,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,960,765)</u>	<u>(3,214,823)</u>	<u>(410,731)</u>	<u>2,804,092</u>
Other Financing Sources (Uses)				
Transfers In	207	293	300	7
<i>Net Change in Fund Balance</i>	<u>(14,960,558)</u>	<u>(3,214,530)</u>	<u>(410,431)</u>	<u>2,804,099</u>
Fund Deficit Beginning of Year	(1,562,940)	(1,562,940)	(1,562,940)	0
Prior Year Encumbrances Appropriated	3,543,373	3,543,373	3,543,373	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$12,980,125)</u>	<u>(\$1,234,097)</u>	<u>\$1,570,002</u>	<u>\$2,804,099</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,996,701	\$5,649,020	\$5,777,724	\$128,704
Licenses and Permits	438,290	619,488	633,602	14,114
Other	600,326	848,513	867,845	19,332
<i>Total Revenues</i>	<u>5,035,317</u>	<u>7,117,021</u>	<u>7,279,171</u>	<u>162,150</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,421,404	1,469,295	1,270,170	199,125
Other	345,087	306,449	231,838	74,611
Total Tax Collections	<u>1,766,491</u>	<u>1,775,744</u>	<u>1,502,008</u>	<u>273,736</u>
Delinquent Real Estate Tax Assessment:				
Personal Services	695,386	695,386	681,038	14,348
Other	1,294,322	1,294,322	287,551	1,006,771
Total Delinquent Real Estate Tax Assessment	<u>1,989,708</u>	<u>1,989,708</u>	<u>968,589</u>	<u>1,021,119</u>
Total Legislative and Executive	<u>3,756,199</u>	<u>3,765,452</u>	<u>2,470,597</u>	<u>1,294,855</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,708,107	1,613,807	1,434,902	178,905
Other	2,086,091	2,329,574	2,168,267	161,307
Total Judicial	<u>3,794,198</u>	<u>3,943,381</u>	<u>3,603,169</u>	<u>340,212</u>
<i>Total Expenditures</i>	<u>7,550,397</u>	<u>7,708,833</u>	<u>6,073,766</u>	<u>1,635,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,515,080)</u>	<u>(591,812)</u>	<u>1,205,405</u>	<u>1,797,217</u>
Other Financing Sources (Uses)				
Transfers In	<u>591,779</u>	<u>836,432</u>	<u>855,489</u>	<u>19,057</u>
<i>Net Change in Fund Balance</i>	<u>(1,923,301)</u>	<u>244,620</u>	<u>2,060,894</u>	<u>1,816,274</u>
Fund Balance Beginning of Year	7,768,259	7,768,259	7,768,259	0
Prior Year Encumbrances Appropriated	<u>30,050</u>	<u>30,050</u>	<u>30,050</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,875,008</u>	<u>\$8,042,929</u>	<u>\$9,859,203</u>	<u>\$1,816,274</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
County Land Reutilization
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,931,384	\$5,556,700	\$5,683,301	\$126,601
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	7,000,000	7,000,000	0
<i>Net Change in Fund Balance</i>	(3,068,616)	(1,443,300)	(1,316,699)	126,601
Fund Balance Beginning of Year	1,726,086	1,726,086	1,726,086	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,342,530)</u>	<u>\$282,786</u>	<u>\$409,387</u>	<u>\$126,601</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$595,898	\$842,255	\$861,444	\$19,189
Fines and Forfeitures	905,753	1,280,208	1,309,376	29,168
Intergovernmental	4,406	6,228	6,370	142
Other	2,278	3,220	233	(2,987)
<i>Total Revenues</i>	<u>1,508,335</u>	<u>2,131,911</u>	<u>2,177,423</u>	<u>45,512</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	<u>281,425</u>	<u>281,425</u>	<u>258,127</u>	<u>23,298</u>
Probate Court Computer:				
Personal Services	141,518	141,518	140,117	1,401
Other	<u>374,618</u>	<u>554,618</u>	<u>469,090</u>	<u>85,528</u>
Total Probate Court Computer	<u>516,136</u>	<u>696,136</u>	<u>609,207</u>	<u>86,929</u>
Probate Court Special Projects:				
Other	<u>58,162</u>	<u>98,162</u>	<u>97,621</u>	<u>541</u>
Probate Court Dispute Resolution Program:				
Personal Services	41,814	41,814	41,400	414
Other	<u>3,090</u>	<u>8,090</u>	<u>3,500</u>	<u>4,590</u>
Total Probate Court Dispute Resolution Program	<u>44,904</u>	<u>49,904</u>	<u>44,900</u>	<u>5,004</u>
Probate Court Conduct of Business:				
Other	<u>321</u>	<u>40,321</u>	<u>21,908</u>	<u>18,413</u>
Clerk of Courts Computerization:				
Other	<u>313,283</u>	<u>783,283</u>	<u>582,528</u>	<u>200,755</u>
Court of Appeals Special Projects:				
Other	<u>15,000</u>	<u>15,000</u>	<u>2,504</u>	<u>12,496</u>
General Judicial:				
Personal Services	<u>997,568</u>	<u>645,268</u>	<u>604,263</u>	<u>41,005</u>
<i>Total Expenditures</i>	<u>2,226,799</u>	<u>2,609,499</u>	<u>2,221,058</u>	<u>388,441</u>
<i>Net Change in Fund Balance</i>	<u>(718,464)</u>	<u>(477,588)</u>	<u>(43,635)</u>	<u>433,953</u>
Fund Balance Beginning of Year	7,339,538	7,339,538	7,339,538	0
Prior Year Encumbrances Appropriated	<u>416,058</u>	<u>416,058</u>	<u>416,058</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,037,132</u></u>	<u><u>\$7,278,008</u></u>	<u><u>\$7,711,961</u></u>	<u><u>\$433,953</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Solid Waste
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,437,222	\$2,031,399	\$2,077,681	\$46,282
Fines and Forfeitures	726	1,027	1,050	23
Intergovernmental	881,972	1,246,598	1,275,000	28,402
Other	1,368	1,933	1,977	44
<i>Total Revenues</i>	<u>2,321,288</u>	<u>3,280,957</u>	<u>3,355,708</u>	<u>74,751</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	612,762	635,591	601,690	33,901
Other	481,786	494,169	429,216	64,953
Total District Administration	1,094,548	1,129,760	1,030,906	98,854
Hazardous Waste Facility:				
Other	0	43,700	4,535	39,165
Board of Health:				
Other	288,819	288,819	280,236	8,583
Convenience Center:				
Other	632,400	2,539,065	2,439,961	99,104
Plan Update:				
Other	11,200	10,537	10,537	0
Municipal Grants:				
Other	200,000	200,000	151,805	48,195
<i>Total Expenditures</i>	<u>2,226,967</u>	<u>4,211,881</u>	<u>3,917,980</u>	<u>293,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>94,321</u>	<u>(930,924)</u>	<u>(562,272)</u>	<u>368,652</u>
Other Financing Sources (Uses)				
Transfers In	126,135	0	0	0
Transfers Out	0	(16,562)	(12,500)	4,062
<i>Total Other Financing Sources (Uses)</i>	<u>126,135</u>	<u>(16,562)</u>	<u>(12,500)</u>	<u>4,062</u>
<i>Net Change in Fund Balance</i>	<u>220,456</u>	<u>(947,486)</u>	<u>(574,772)</u>	<u>372,714</u>
Fund Balance Beginning of Year	3,336,665	3,336,665	3,336,665	0
Prior Year Encumbrances Appropriated	128,105	128,105	128,105	0
<i>Fund Balance End of Year</i>	<u>\$3,685,226</u>	<u>\$2,517,284</u>	<u>\$2,889,998</u>	<u>\$372,714</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,655	\$28,104	\$28,662	\$558
Intergovernmental	6,605,925	9,951,781	10,149,247	197,466
Interest	45,157	68,027	69,377	1,350
Other	3,622,373	5,326,590	5,148,193	(178,397)
<i>Total Revenues</i>	<u>10,292,110</u>	<u>15,374,502</u>	<u>15,395,479</u>	<u>20,977</u>
Expenditures				
Current:				
Community Development:				
Brownfield Revolving Loan:				
Other	<u>143,810</u>	<u>143,810</u>	<u>143,810</u>	<u>0</u>
Economic Development:				
Personal Services	88,924	88,924	88,920	4
Other	<u>7,306,718</u>	<u>11,074,767</u>	<u>10,184,767</u>	<u>890,000</u>
Total Economic Development	<u>7,395,642</u>	<u>11,163,691</u>	<u>10,273,687</u>	<u>890,004</u>
2008 Neighborhood Stabilization I:				
Personal Services	94,896	155,341	142,445	12,896
Other	<u>13,149,083</u>	<u>15,441,139</u>	<u>15,366,061</u>	<u>75,078</u>
Total 2008 Neighborhood Stabilization I	<u>13,243,979</u>	<u>15,596,480</u>	<u>15,508,506</u>	<u>87,974</u>
2008 Neighborhood Stabilization II:				
Personal Services	<u>712</u>	<u>712</u>	<u>712</u>	<u>0</u>
Continuum of Care:				
Other	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Rapid Re-Housing:				
Other	<u>969,089</u>	<u>969,089</u>	<u>969,089</u>	<u>0</u>
Ohio Housing Finance Grant:				
Other	<u>16,099</u>	<u>16,099</u>	<u>16,099</u>	<u>0</u>
Coordinated Entry:				
Other	<u>606,544</u>	<u>606,544</u>	<u>606,544</u>	<u>0</u>
RRH for Single Adults:				
Other	<u>661,666</u>	<u>661,666</u>	<u>661,666</u>	<u>0</u>
2011 Neighborhood Stabilization III Admin:				
Personal Services	<u>\$621</u>	<u>\$621</u>	<u>\$621</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Homeless Crisis Response Program:				
Other	\$1,303,524	\$1,303,524	\$1,303,523	\$1
HUD Section 108:				
Other	809,405	809,405	809,404	1
Brownfield Commercial Assessment Initiative:				
Other	179,067	179,067	179,067	0
2015 Lead:				
Personal Services	4,164	4,164	4,164	0
Emergency Solutions Grant:				
Other	740,626	740,626	740,626	0
SHP - RRH For Families:				
Other	555,031	555,031	555,031	0
EPA Brownfields:				
Other	169,582	169,582	169,582	0
Home 2014:				
Other	159,291	159,291	159,291	0
Home 2015:				
Personal Services	10,626	10,626	10,626	0
Other	474,780	474,780	474,780	0
Total Home 2015	485,406	485,406	485,406	0
CDBG Year 42 2016:				
Personal Services	782,700	782,700	782,700	0
Other	2,790,015	2,790,015	2,790,015	0
Total CDBG Year 42 2016	\$3,572,715	\$3,572,715	\$3,572,715	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home 2016:				
Personal Services	\$98,203	\$98,203	\$98,203	\$0
Other	1,635,190	1,635,190	1,635,190	0
Total Home 2016	1,733,393	1,733,393	1,733,393	0
2016 Emergency Solutions:				
Personal Services	2,477	2,477	2,477	0
Other	299,144	299,144	299,144	0
Total 2016 Emergency Solutions	301,621	301,621	301,621	0
Home 2013:				
Other	97,893	97,893	97,893	0
Community Development:				
Other	0	0	5,000	(5,000)
<i>Total Expenditures</i>	33,449,880	39,570,430	38,597,450	972,980
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,157,770)	(24,195,928)	(23,201,971)	993,957
Other Financing Sources (Uses)				
Transfers In	374,537	3,919,072	4,040,880	121,808
Transfers Out	(784,480)	(784,480)	(784,480)	0
<i>Total Other Financing Sources (Uses)</i>	(409,943)	3,134,592	3,256,400	121,808
<i>Net Change in Fund Balance</i>	(23,567,713)	(21,061,336)	(19,945,571)	1,115,765
Fund Balance Beginning of Year	14,202,694	14,202,694	14,202,694	0
Prior Year Encumbrances Appropriated	23,567,808	23,567,808	23,567,808	0
<i>Fund Balance End of Year</i>	<u>\$14,202,789</u>	<u>\$16,709,166</u>	<u>\$17,824,931</u>	<u>\$1,115,765</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Community Development
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$6,290	\$6,290	\$7,000	\$710
Licenses and Permits	22,464	22,464	25,000	2,536
Intergovernmental	49,367	49,367	54,940	5,573
Interest	7,572	7,572	8,427	855
Contributions and Donations	126,001	179,710	200,000	20,290
Other	127,371	73,662	81,978	8,316
<i>Total Revenues</i>	<u>339,065</u>	<u>339,065</u>	<u>377,345</u>	<u>38,280</u>
Expenditures				
Current:				
Community Development:				
Geographical Information System:				
Personal Services	571,030	571,030	0	571,030
Other	267,660	267,660	0	267,660
Total Geographical Information System	838,690	838,690	0	838,690
Sustainability Projects:				
Other	540,000	540,000	442,864	97,136
Transportation for Livable Communities:				
Other	2,114	2,114	2,114	0
Urban Tree Canopy:				
Other	19,050	19,050	19,050	0
<i>Total Expenditures</i>	<u>1,399,854</u>	<u>1,399,854</u>	<u>464,028</u>	<u>935,826</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,060,789)</u>	<u>(1,060,789)</u>	<u>(86,683)</u>	<u>974,106</u>
Other Financing Sources (Uses)				
Transfers In	0	0	5,000	5,000
Transfers Out	(69,950)	(69,950)	0	69,950
<i>Total Other Financing Sources (Uses)</i>	<u>(69,950)</u>	<u>(69,950)</u>	<u>5,000</u>	<u>74,950</u>
<i>Net Change in Fund Balance</i>	<u>(1,130,739)</u>	<u>(1,130,739)</u>	<u>(81,683)</u>	<u>1,049,056</u>
Fund Balance Beginning of Year	844,916	844,916	844,916	0
Prior Year Encumbrances Appropriated	1,760	1,760	1,760	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$284,063)</u>	<u>(\$284,063)</u>	<u>\$764,993</u>	<u>\$1,049,056</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$100,214	\$388,356	\$396,535	\$8,179
Intergovernmental	2,119,109	1,943,433	1,984,361	40,928
Other	1,953	7,567	7,726	159
<i>Total Revenues</i>	<u>2,221,276</u>	<u>2,339,356</u>	<u>2,388,622</u>	<u>49,266</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	59,657	59,657	0	59,657
Other	25,020	225,020	99,601	125,419
Total Medicaid Fund	<u>84,677</u>	<u>284,677</u>	<u>99,601</u>	<u>185,076</u>
Health and Human Services:				
Personal Services	464,857	464,857	403,456	61,401
Other	90,310	90,310	85,439	4,871
Total Health and Human Services	<u>555,167</u>	<u>555,167</u>	<u>488,895</u>	<u>66,272</u>
Treatment Alternative Street Crime:				
Personal Services	825,096	825,096	825,096	0
Other	554	554	554	0
Total Treatment Alternative Street Crime	<u>825,650</u>	<u>825,650</u>	<u>825,650</u>	<u>0</u>
Adult Drug Court Project:				
Personal Services	67,595	67,595	67,595	0
Other	2,468	2,468	2,468	0
Total Adult Drug Court Project	<u>70,063</u>	<u>70,063</u>	<u>70,063</u>	<u>0</u>
Treatment Capacity Expansion:				
Personal Services	123,921	123,921	123,921	0
TASC Drug Court:				
Personal Services	<u>\$187,121</u>	<u>\$187,121</u>	<u>\$187,121</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Court - ODMHAS: Personal Services	\$60,000	\$60,000	\$60,000	\$0
Adult Drug Court - ODMHAS: Personal Services	67,998	67,998	67,998	0
Recovery Drug Court: Personal Services	76,791	76,791	76,791	0
<i>Total Expenditures</i>	<u>2,051,388</u>	<u>2,251,388</u>	<u>2,000,040</u>	<u>251,348</u>
<i>Net Change in Fund Balance</i>	169,888	87,968	388,582	300,614
Fund Balance Beginning of Year	<u>1,333,551</u>	<u>1,333,551</u>	<u>1,333,551</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,503,439</u></u>	<u><u>\$1,421,519</u></u>	<u><u>\$1,722,133</u></u>	<u><u>\$300,614</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Victim Assistance
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,031,063	\$1,630,736	\$1,666,274	\$35,538
Intergovernmental	923,130	1,460,030	1,491,847	31,817
Other	967	2,153	0	(2,153)
<i>Total Revenues</i>	<u>1,955,160</u>	<u>3,092,919</u>	<u>3,158,121</u>	<u>65,202</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,283,180	1,358,295	1,230,877	127,418
Other	819,388	908,591	740,711	167,880
<i>Total Witness Victim Health and</i>	<u>2,102,568</u>	<u>2,266,886</u>	<u>1,971,588</u>	<u>295,298</u>
<i>Human Services</i>				
Domestic Violence High Risk:				
Other	601,209	601,209	601,209	0
Mentor Court Initiative:				
Other	5,684	5,684	5,684	0
VOCA Safe Harbor:				
Personal Services	78,453	78,453	78,453	0
Other	209,475	209,475	209,475	0
<i>Total VOCA Safe Harbor</i>	<u>287,928</u>	<u>287,928</u>	<u>287,928</u>	<u>0</u>
Violence Against Women Act Block Grant:				
Other	651,892	651,892	651,892	0
Violence Against Women Act				
Administration Grant:				
Personal Services	22,814	22,814	22,814	0
Juvenile Court Victim Advocate:				
Personal Services	11,272	11,272	11,272	0
Domestic Violence Framework				
Other	265,000	265,000	265,000	0
Defend Childhood Intake and				
Assistance Project:				
Other	592,766	592,766	592,766	0
<i>Total Expenditures</i>	<u>4,541,133</u>	<u>4,705,451</u>	<u>4,410,153</u>	<u>295,298</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	<u>(\$2,585,973)</u>	<u>(\$1,612,532)</u>	<u>(\$1,252,032)</u>	<u>\$360,500</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Victim Assistance (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$37,043	\$82,490	\$84,288	\$1,798
Transfers Out	(44,364)	(44,364)	(44,364)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,321)</u>	<u>38,126</u>	<u>39,924</u>	<u>1,798</u>
<i>Net Change in Fund Balance</i>	(2,593,294)	(1,574,406)	(1,212,108)	362,298
Fund Deficit Beginning of Year	(1,067,760)	(1,067,760)	(1,067,760)	0
Prior Year Encumbrances Appropriated	<u>1,326,761</u>	<u>1,326,761</u>	<u>1,326,761</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>(\$2,334,293)</u>	<u>(\$1,315,405)</u>	<u>(\$953,107)</u>	<u>\$362,298</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Youth Services
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$4,656,906	\$4,648,944	\$4,745,180	\$96,236
Other	1,566	9,528	9,725	197
<i>Total Revenues</i>	<u>4,658,472</u>	<u>4,658,472</u>	<u>4,754,905</u>	<u>96,433</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	1,688,281	1,688,281	1,688,281	0
Other	4,534,616	4,534,616	4,534,616	0
<i>Total Expenditures</i>	<u>6,222,897</u>	<u>6,222,897</u>	<u>6,222,897</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,564,425)	(1,564,425)	(1,467,992)	96,433
Fund Balance Beginning of Year	3,403,477	3,403,477	3,403,477	0
Prior Year Encumbrances Appropriated	1,767,032	1,767,032	1,767,032	0
<i>Fund Balance End of Year</i>	<u>\$3,606,084</u>	<u>\$3,606,084</u>	<u>\$3,702,517</u>	<u>\$96,433</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,046,870	\$1,274,745	\$1,302,518	\$27,773
Fines and Forfeitures	569,899	693,950	709,069	15,119
Intergovernmental	19,234,933	23,421,854	23,932,154	510,300
Interest	40,094	48,821	49,885	1,064
Contributions and Donations	36,259	80,978	78,100	(2,878)
Other	170,812	171,166	174,896	3,730
<i>Total Revenues</i>	<u>21,098,867</u>	<u>25,691,514</u>	<u>26,246,622</u>	<u>555,108</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	<u>49,893</u>	<u>49,893</u>	<u>49,655</u>	<u>238</u>
Forensic Science Lab:				
Personal Services	4,661,902	4,953,991	4,835,267	118,724
Other	<u>816,193</u>	<u>816,193</u>	<u>605,007</u>	<u>211,186</u>
Total Forensic Science Lab	<u>5,478,095</u>	<u>5,770,184</u>	<u>5,440,274</u>	<u>329,910</u>
Community Based Corrections:				
Other	<u>5,310,000</u>	<u>5,310,000</u>	<u>5,310,000</u>	<u>0</u>
Law Library Board:				
Personal Services	280,724	280,724	279,869	855
Other	<u>180,160</u>	<u>240,277</u>	<u>194,502</u>	<u>45,775</u>
Total Law Library Board	<u>460,884</u>	<u>521,001</u>	<u>474,371</u>	<u>46,630</u>
Indigent Guardianship:				
Other	<u>106,318</u>	<u>106,318</u>	<u>54,816</u>	<u>51,502</u>
Domestic Relations - Legal Research:				
Other	<u>3,536</u>	<u>15,000</u>	<u>316</u>	<u>14,684</u>
Probation Supervision Fees:				
Other	<u>849,288</u>	<u>1,287,788</u>	<u>950,818</u>	<u>336,970</u>
Inspector General Vendor Fees:				
Personal Services	15,445	15,445	12,743	2,702
Other	<u>20,144</u>	<u>20,144</u>	<u>4,604</u>	<u>15,540</u>
Total Inspector General Vendor Fees	<u>35,589</u>	<u>35,589</u>	<u>17,347</u>	<u>18,242</u>
Federal Forfeiture:				
Other	<u>\$32,912</u>	<u>\$32,912</u>	<u>\$32,912</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal Computerization:				
Other	\$113,953	\$331,773	\$307,122	\$24,651
Legal Research and Computerization:				
Other	25,000	120,000	101,736	18,264
Computerized Legal Research:				
Other	26,207	26,207	2,511	23,696
Residential Title IV-E Juvenile Court:				
Other	2,173,288	3,223,288	3,034,786	188,502
Administration Title IV-E Juvenile Court:				
Other	299,829	299,829	244,920	54,909
Urinalysis Testing:				
Other	195,586	375,586	191,095	184,491
Operation and Maintenance of Detention Facility:				
Other	85,497	85,497	84,809	688
Public Defender - Cleveland Municipality:				
Personal Services	1,568,172	1,793,610	1,793,164	446
Other	378,575	378,575	256,483	122,092
Total Public Defender - Cleveland Municipality	1,946,747	2,172,185	2,049,647	122,538
Carrying Concealed Weapon Application:				
Personal Services	122,289	122,289	103,962	18,327
Other	73,854	73,854	64,950	8,904
Total Carrying Concealed Weapon Application	196,143	196,143	168,912	27,231
High Visibility Enforcement:				
Personal Services	73,197	73,197	73,197	0
Public Safety Grants:				
Other	\$3,520	\$3,520	\$3,520	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JJDP Subgrant:				
Other	\$38,190	\$38,190	\$38,190	\$0
Northern Border Maritime Awareness:				
Other	3,213	3,213	3,213	0
Alcohol, Drug and Mental Health:				
Personal Services	66,963	66,963	66,963	0
Other	65,809	65,809	65,809	0
Total Alcohol, Drug and Mental Health	132,772	132,772	132,772	0
Supreme Court Parent Representation:				
Other	49,833	49,833	49,833	0
Common Pleas Grants - Other:				
Personal Services	125,263	125,263	125,263	0
Other	270,901	270,901	270,901	0
Total Common Pleas Grants - Other	396,164	396,164	396,164	0
Sexual Assault Kit Initiative - DNA Collection:				
Personal Services	196,984	196,984	196,984	0
Other	163,657	163,657	163,657	0
Total Sexual Assault Kit Initiative - DNA Collection	360,641	360,641	360,641	0
Sexual Assault Kit Initiative - Capacity Building:				
Personal Services	485,385	485,385	485,385	0
Other	192,318	192,318	192,318	0
Total Sexual Assault Kit Initiative - Capacity Building	677,703	677,703	677,703	0
SAMHSA-Juvenile Delinquency:				
Other	\$99,258	\$99,258	\$99,258	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sexual Assault Kit Initiative:				
Personal Services	\$569,683	\$569,683	\$569,683	\$0
Other	30,937	30,937	30,937	0
Total Sexual Assault Kit Initiative	600,620	600,620	600,620	0
SAMHSA-Veterans Treatment Court:				
Personal Services	282,951	282,951	282,951	0
Other	271,155	271,155	271,155	0
Total SAMHSA-Veterans Treatment Court	554,106	554,106	554,106	0
Juvenile Drug Court:				
Other	74,493	74,493	74,493	0
Ohio Supreme Court Innovation Grant:				
Other	75,000	75,000	75,000	0
Probation Improvement Incentive:				
Personal Services	460,320	460,320	460,320	0
Other	957,595	957,595	957,595	0
Total Probation Improvement Incentive	1,417,915	1,417,915	1,417,915	0
County Council Veterans Services:				
Personal Services	44,189	44,189	44,189	0
DOJ/SMART Supervision:				
Other	40,625	40,625	40,625	0
Innovative Prosecution Program:				
Personal Services	7,116	7,116	7,116	0
Internet Crimes Against Children:				
Personal Services	412,532	412,532	412,532	0
Other	64,314	64,314	64,425	(111)
Total Internet Crimes Against Children	476,846	476,846	476,957	(111)
DOJ/BJA Medication - Assisted Treatment Projects:				
Personal Services	198,988	198,988	198,988	0
Other	431,569	431,569	431,569	0
Total DOJ/BJA Medication - Assisted Treatment Projects	630,557	630,557	630,557	0
Felony Coordinator Project:				
Personal Services	\$207,823	\$207,823	\$207,823	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jail/Misdemeanant:				
Personal Services	\$719,812	\$719,812	\$719,812	\$0
Other	212,045	212,045	212,045	0
Total Jail/Misdemeanant	931,857	931,857	931,857	0
Felony Program:				
Personal Services	3,911,643	3,911,643	3,911,643	0
Other	849,809	849,809	849,809	0
Total Felony Program	4,761,452	4,761,452	4,761,452	0
Local Incarceration Program:				
Personal Services	400,002	400,002	400,002	0
JJDP Block Grant:				
Other	144,441	144,441	144,441	0
Juvenile Justice Administration:				
Personal Services	10,505	10,505	10,505	0
Operation Stonegarden:				
Personal Services	32,354	32,354	32,354	0
Other	35,234	35,234	35,234	0
Total Operation Stonegarden	67,588	67,588	67,588	0
JAG Assistance Justice:				
Personal Services	27,046	27,046	27,046	0
Other	111,227	111,227	111,227	0
Total JAG Assistance Justice	138,273	138,273	138,273	0
DNA Backlog Reduction Program:				
Other	75,719	75,719	75,719	0
Capital Outlay	545,131	545,131	545,131	0
Total DNA Backlog Reduction Program	620,850	620,850	620,850	0
Cuyahoga County Mental Health Behavior Board:				
Personal Services	199,089	199,089	199,089	0
Professional Continuing Education:				
Other	\$70,755	\$70,755	\$70,755	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operation Child Protect Program:				
Other	\$7,972	\$7,972	\$7,972	\$0
<i>Total Expenditures</i>	<u>30,705,330</u>	<u>33,275,758</u>	<u>31,832,723</u>	<u>1,443,035</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,606,463)</u>	<u>(7,584,244)</u>	<u>(5,586,101)</u>	<u>1,998,143</u>
Other Financing Sources (Uses)				
Transfers In	2,308,777	5,180,724	5,294,032	113,308
Transfers Out	<u>(209,261)</u>	<u>(209,261)</u>	<u>(209,261)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>2,099,516</u>	<u>4,971,463</u>	<u>5,084,771</u>	<u>113,308</u>
<i>Net Change in Fund Balance</i>	<u>(7,506,947)</u>	<u>(2,612,781)</u>	<u>(501,330)</u>	<u>2,111,451</u>
Fund Balance Beginning of Year	13,344,742	13,344,742	13,344,742	0
Prior Year Encumbrances Appropriated	<u>2,563,931</u>	<u>2,563,931</u>	<u>2,563,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,401,726</u></u>	<u><u>\$13,295,892</u></u>	<u><u>\$15,407,343</u></u>	<u><u>\$2,111,451</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Legislative and Executive
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$565,497	\$441,100	\$451,028	\$9,928
Intergovernmental	46,314	72,860	74,500	1,640
Interest	309,569	487,005	497,966	10,961
Contributions and Donations	124,214	195,409	199,807	4,398
Other	2,755	4,334	4,432	98
<i>Total Revenues</i>	<u>1,048,349</u>	<u>1,200,708</u>	<u>1,227,733</u>	<u>27,025</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	<u>50,000</u>	<u>50,000</u>	<u>30,500</u>	<u>19,500</u>
Tax Prepayment Special Interest:				
Personal Services	230,135	230,135	208,234	21,901
Other	<u>195,531</u>	<u>30,531</u>	<u>1,772</u>	<u>28,759</u>
Total Tax Prepayment Special Interest	<u>425,666</u>	<u>260,666</u>	<u>210,006</u>	<u>50,660</u>
Tax Certificate Administration:				
Personal Services	257,638	257,638	192,987	64,651
Other	<u>50,000</u>	<u>50,000</u>	<u>38,756</u>	<u>11,244</u>
Total Tax Certificate Administration	<u>307,638</u>	<u>307,638</u>	<u>231,743</u>	<u>75,895</u>
Cleveland Foundation:				
Other	<u>237,259</u>	<u>237,259</u>	<u>237,259</u>	<u>0</u>
Board of Elections Grants:				
Other	<u>74,500</u>	<u>74,500</u>	<u>74,500</u>	<u>0</u>
Treasurer Foreclosure Prevention:				
Personal Services	(116,802)	(116,802)	0	(116,802)
Other	<u>(34,405)</u>	<u>(34,405)</u>	<u>0</u>	<u>(34,405)</u>
Total Treasurer Foreclosure Prevention	<u>(151,207)</u>	<u>(151,207)</u>	<u>0</u>	<u>(151,207)</u>
<i>Total Expenditures</i>	<u>943,856</u>	<u>778,856</u>	<u>784,008</u>	<u>(5,152)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>\$104,493</u>	<u>\$421,852</u>	<u>\$443,725</u>	<u>\$21,873</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Legislative and Executive (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$550,104	\$865,406	\$884,885	\$19,479
Transfers Out	(12,000,000)	(12,500,000)	(12,630,075)	(130,075)
<i>Total Other Financing Sources (Uses)</i>	<u>(11,449,896)</u>	<u>(11,634,594)</u>	<u>(11,745,190)</u>	<u>(110,596)</u>
<i>Net Change in Fund Balance</i>	(11,345,403)	(11,212,742)	(11,301,465)	(88,723)
Fund Balance Beginning of Year	36,710,626	36,710,626	36,710,626	0
Prior Year Encumbrances Appropriated	<u>20,370</u>	<u>20,370</u>	<u>20,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$25,385,593</u>	<u>\$25,518,254</u>	<u>\$25,429,531</u>	<u>(\$88,723)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Health and Safety
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$737,571	\$1,283,351	\$1,311,937	\$28,586
Charges for Services	181,659	316,082	323,122	7,040
Licenses and Permits	800,454	1,392,766	1,423,789	31,023
Fines and Forfeitures	375,640	653,603	668,161	14,558
Intergovernmental	3,985,717	5,490,902	5,613,207	122,305
Contributions and Donations	91,914	159,928	163,490	3,562
Other	68,244	118,740	115,029	(3,711)
<i>Total Revenues</i>	<i>6,241,199</i>	<i>9,415,372</i>	<i>9,618,735</i>	<i>203,363</i>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	550,000	1,100,000	769,209	330,791
Dog and Kennel:				
Personal Services	1,146,016	1,208,355	1,084,726	123,629
Other	1,119,705	852,247	845,869	6,378
Total Dog and Kennel	2,265,721	2,060,602	1,930,595	130,007
Dick Goddard's Best Friend Fund:				
Other	183,248	223,248	191,806	31,442
Emergency Management:				
Personal Services	830,441	837,333	684,132	153,201
Other	740,397	499,988	216,029	283,959
Total Emergency Management	1,570,838	1,337,321	900,161	437,160
Fatherhood Initiative:				
Personal Services	247,492	0	0	0
Other	839,753	0	0	0
Total Fatherhood Initiative	1,087,245	0	0	0
Wireless 911 Government Assistance:				
Personal Services	1,581,497	1,618,234	1,516,956	101,278
Other	3,024,132	3,004,132	2,428,355	575,777
Total Wireless 911 Government Assistance	4,605,629	4,622,366	3,945,311	677,055
Mental Health Services:				
Personal Services	1,430,153	1,432,090	898,882	533,208
Other	772,956	772,956	461,110	311,846
Total Mental Health Services	2,203,109	2,205,046	1,359,992	845,054
TB Control Program - Metrohealth:				
Other	\$238,480	\$238,480	\$238,480	\$0

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
State Homeland Security Program				
Law Enforcement:				
Personal Services	\$10,917	\$10,917	\$10,917	\$0
Other	463,188	463,188	463,188	0
Total State Homeland Security Program	474,105	474,105	474,105	0
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Other	2,231,823	2,231,823	2,231,823	0
State Homeland Security Projects:				
Personal Services	15,036	15,036	15,036	0
Other	486,865	486,865	486,865	0
Total State Homeland Security Projects	501,901	501,901	501,901	0
Port Security Grant:				
Other	51,926	51,926	51,926	0
<i>Total Expenditures</i>	<u>15,964,025</u>	<u>15,046,818</u>	<u>12,595,309</u>	<u>2,451,509</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,722,826)</u>	<u>(5,631,446)</u>	<u>(2,976,574)</u>	<u>2,654,872</u>
Other Financing Sources (Uses)				
Transfers In	500,607	878,349	898,133	19,784
Transfers Out	(300)	(300)	(300)	0
<i>Total Other Financing Sources (Uses)</i>	<u>500,307</u>	<u>878,049</u>	<u>897,833</u>	<u>19,784</u>
<i>Net Change in Fund Balance</i>	<u>(9,222,519)</u>	<u>(4,753,397)</u>	<u>(2,078,741)</u>	<u>2,674,656</u>
Fund Balance Beginning of Year	9,154,631	9,154,631	9,154,631	0
Prior Year Encumbrances Appropriated	1,424,168	1,424,168	1,424,168	0
<i>Fund Balance End of Year</i>	<u>\$1,356,280</u>	<u>\$5,825,402</u>	<u>\$8,500,058</u>	<u>\$2,674,656</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Public Works
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$2,874	\$17,490	\$17,852	\$362
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	2,874	17,490	17,852	362
Fund Balance Beginning of Year	894,114	894,114	894,114	0
<i>Fund Balance End of Year</i>	\$896,988	\$911,604	\$911,966	\$362

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Social Services
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$117,531	\$236,563	\$241,761	\$5,198
Licenses and Permits	122,569	110,087	112,506	2,419
Fines and Forfeitures	116,538	104,670	106,970	2,300
Intergovernmental	69,401	77,393	79,094	1,701
Contributions and Donations	728,148	507,938	519,100	11,162
<i>Total Revenues</i>	<u>1,154,187</u>	<u>1,036,651</u>	<u>1,059,431</u>	<u>22,780</u>
Expenditures				
Current:				
Social Services:				
Children and Family Services Grants:				
Personal Services	102,142	102,142	102,142	0
Other	253,191	253,191	253,191	0
Total Children and Family Services Grants	355,333	355,333	355,333	0
Veterans Service:				
Other	432,338	432,338	18,704	413,634
Social Impact Financing:				
Other	6,000,000	6,000,000	5,000,000	1,000,000
Domestic Violence:				
Other	249,000	249,000	249,000	0
Invest in Children Mental Health:				
Other	1,004,328	1,016,036	1,016,036	0
Invest in Children Spark Program:				
Other	196,250	196,250	196,250	0
Department of Labor:				
Other	15,000	15,000	15,000	0
Sectoral Employment Demo Grant:				
Other	171,725	171,725	171,725	0
Helping Ohio Parent Effectively:				
Other	7,142	7,142	7,142	0
<i>Total Expenditures</i>	<u>8,431,116</u>	<u>8,442,824</u>	<u>7,029,190</u>	<u>1,413,634</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$7,276,929)</u>	<u>(\$7,406,173)</u>	<u>(\$5,969,759)</u>	<u>\$1,436,414</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$200,824	\$404,212	\$413,095	\$8,883
Transfers Out	(28,789)	(28,789)	(28,789)	0
<i>Total Other Financing Sources (Uses)</i>	<u>172,035</u>	<u>375,423</u>	<u>384,306</u>	<u>8,883</u>
<i>Net Change in Fund Balance</i>	(7,104,894)	(7,030,750)	(5,585,453)	1,445,297
Fund Balance Beginning of Year	1,793,684	1,793,684	1,793,684	0
Prior Year Encumbrances Appropriated	<u>4,480,424</u>	<u>4,480,424</u>	<u>4,480,424</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$830,786)</u>	<u>(\$756,642)</u>	<u>\$688,655</u>	<u>\$1,445,297</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Litter Prevention and Recycling
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$34,727	\$24,493	\$25,000	\$507
Expenditures				
Current:				
Public Works:				
2019 Community and Litter Grant:				
Other	51,047	51,047	51,047	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,320)	(26,554)	(26,047)	507
Other Financing Sources (Uses)				
Transfers In	2,012	12,246	12,500	254
<i>Net Change in Fund Balance</i>	(14,308)	(14,308)	(13,547)	761
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Deficit End of Year</i>	<u>(\$14,308)</u>	<u>(\$14,308)</u>	<u>(\$13,547)</u>	<u>\$761</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Children Services
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$29,159,950	\$41,215,269	\$42,154,300	\$939,031
Charges for Services	136,007	192,234	196,614	4,380
Intergovernmental	28,823,602	40,739,869	41,668,069	928,200
<i>Total Revenues</i>	<u>58,119,559</u>	<u>82,147,372</u>	<u>84,018,983</u>	<u>1,871,611</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	8,772,795	12,815,455	11,966,012	849,443
Foster Care:				
Other	2,413,915	3,413,915	3,090,322	323,593
Purchased Congregate and Foster Care:				
Other	54,188,800	63,807,772	63,750,022	57,750
Adoption Services:				
Other	6,053,778	5,186,778	4,748,816	437,962
<i>Total Expenditures</i>	<u>71,429,288</u>	<u>85,223,920</u>	<u>83,555,172</u>	<u>1,668,748</u>
<i>Net Change in Fund Balance</i>	(13,309,729)	(3,076,548)	463,811	3,540,359
Fund Deficit Beginning of Year	(7,997,905)	(7,997,905)	(7,997,905)	0
Prior Year Encumbrances Appropriated	9,882,935	9,882,935	9,882,935	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$11,424,699)</u>	<u>(\$1,191,518)</u>	<u>\$2,348,841</u>	<u>\$3,540,359</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sports Facilities Enhancement
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Excise Tax	\$8,396,210	\$8,396,210	\$8,395,813	(\$397)
Interest	489,341	489,341	489,337	(4)
<i>Total Revenues</i>	<u>8,885,551</u>	<u>8,885,551</u>	<u>8,885,150</u>	<u>(401)</u>
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	40,106,538	40,106,538	38,517,557	1,588,981
Debt Service:				
Payment to Refunded Bond Escrow Agent	4,096,497	4,096,497	4,096,497	0
<i>Total Expenditures</i>	<u>44,203,035</u>	<u>44,203,035</u>	<u>42,614,054</u>	<u>1,588,981</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,317,484)	(35,317,484)	(33,728,904)	1,588,580
Other Financing Sources (Uses)				
General Obligation Bonds Issued	39,500,000	39,500,000	39,500,000	0
<i>Net Change in Fund Balance</i>	4,182,516	4,182,516	5,771,096	1,588,580
Fund Balance Beginning of Year	9,783,452	9,783,452	9,783,452	0
<i>Fund Balance End of Year</i>	<u>\$13,965,968</u>	<u>\$13,965,968</u>	<u>\$15,554,548</u>	<u>\$1,588,580</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Convention Center
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$306,616	\$433,377	\$443,251	\$9,874
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	188,382	254,870	254,870	0
<i>Net Change in Fund Balance</i>	118,234	178,507	188,381	9,874
Fund Balance Beginning of Year	824,483	824,483	824,483	0
<i>Fund Balance End of Year</i>	<u>\$942,717</u>	<u>\$1,002,990</u>	<u>\$1,012,864</u>	<u>\$9,874</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hotel/Lodging Tax
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Hotel/Lodging Taxes	\$0	\$0	\$19,625,645	\$19,625,645
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Hotel/Lodging Tax:				
Other	0	0	19,175,605	(19,175,605)
Hotel/Lodging Audit:				
Other	0	0	220,872	(220,872)
<i>Total Expenditures</i>	0	0	19,396,477	(19,396,477)
<i>Net Change in Fund Balance</i>	0	0	229,168	229,168
Fund Balance Beginning of Year	1,965,924	1,965,924	1,965,924	0
<i>Fund Balance End of Year</i>	\$1,965,924	\$1,965,924	\$2,195,092	\$229,168

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board Grants
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$3,477,002	\$4,031,424	\$4,114,876	\$83,452
Expenditures				
Current:				
Health and Safety:				
Jail Diversion:				
Personal Services	(11,414)	(11,414)	52,586	(64,000)
Other	28,519	28,519	275,264	(246,745)
Total Jail Diversion	17,105	17,105	327,850	(310,745)
2nd Chance Reentry Program:				
Other	(5,928)	(5,928)	694,371	(700,299)
Ohioans with Disabilities:				
Other	(73,712)	(73,712)	665,012	(738,724)
Substance Abuse and Mental Health Service:				
Other	2,216,053	2,216,053	2,427,012	(210,959)
<i>Total Expenditures</i>	<u>2,153,518</u>	<u>2,153,518</u>	<u>4,114,245</u>	<u>(1,960,727)</u>
<i>Net Change in Fund Balance</i>	1,323,484	1,877,906	631	(1,877,275)
Fund Deficit Beginning of Year	<u>(230,304)</u>	<u>(230,304)</u>	<u>(230,304)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,093,180</u>	<u>\$1,647,602</u>	<u>(\$229,673)</u>	<u>(\$1,877,275)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$28,493,400	\$28,562,984	\$25,618,342	(\$2,944,642)
Sales Tax	12,450,328	12,067,954	14,057,560	1,989,606
Hotel/Lodging Taxes	1,549,919	1,502,318	1,750,000	247,682
Excise Tax	5,123,269	5,089,759	5,928,892	839,133
Payments in Lieu of Taxes	610,265	610,089	710,673	100,584
Charges for Services	384,073	489,022	569,646	80,624
Intergovernmental	3,297,839	4,198,991	4,891,265	692,274
Interest	(53,715)	(68,393)	(79,669)	(11,276)
Total Revenues	51,855,378	52,452,724	53,446,709	993,985
Expenditures				
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	19,490,000	19,490,000	19,490,000	0
Shaker Square Series 2000A	58,518	58,518	58,518	0
Sales Tax Bonds	5,105,500	5,105,500	5,105,500	0
Medical Mart Refunding Series 2014C	60,000	60,000	60,000	0
2013A Steelyard Commons	120,000	120,000	120,000	0
2013B Westin Hotel	120,000	120,000	120,000	0
Total Principal Retirement	24,954,018	24,954,018	24,954,018	0
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	9,933,250	9,873,650	9,873,650	0
Gateway Arena	1,779,458	549,659	549,659	0
Brownfield Debt Service	689,687	314,937	314,187	750
Shaker Square Series 2000A	15,482	81,253	78,253	3,000
Community Redevelopment	440,430	750	0	750
Rock-N-Roll Bonds	870,343	0	0	0
Medical Mart	26,736,406	26,396,059	26,396,059	0
2013 Economic Development. Revenue Bonds	1,388,224	0	0	0
County Hotel	20,308,344	11,530,954	11,530,954	0
Sales Tax Bonds	12,378,715	12,378,715	12,376,715	2,000
Western Reserve Series 2014B	784,480	784,480	784,480	0
Medical Mart Refunding Series 2014C	622,500	618,900	618,900	0
2013A Steelyard Commons	165,219	165,219	165,219	0
2013B Westin Hotel	279,533	279,533	279,533	0
Excise Tax	1,025,875	1,025,875	1,188,875	(163,000)
Total Interest and Fiscal Charges	77,417,946	63,999,984	64,156,484	(156,500)
Issuance Costs:				
Excise Tax	247,750	247,750	247,750	0
Payment to Refunded Bond Escrow Agent:				
Excise Tax	12,666,106	12,666,106	12,666,106	0
Total Expenditures	\$115,285,820	\$101,867,858	\$102,024,358	(\$156,500)

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$63,430,442)</u>	<u>(\$49,415,134)</u>	<u>(\$48,577,649)</u>	<u>\$837,485</u>
Other Financing Sources (Uses)				
Premium on General Obligation Bonds	3,225,981	3,733,259	3,733,259	0
Transfers In	<u>28,139,084</u>	<u>35,636,984</u>	<u>41,512,342</u>	<u>5,875,358</u>
<i>Total Other Financing Sources (Uses)</i>	<u>31,365,065</u>	<u>39,370,243</u>	<u>45,245,601</u>	<u>5,875,358</u>
<i>Net Change in Fund Balance</i>	<u>(32,065,377)</u>	<u>(10,044,891)</u>	<u>(3,332,048)</u>	<u>6,712,843</u>
Fund Balance Beginning of Year	<u>12,323,292</u>	<u>12,323,292</u>	<u>12,323,292</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$19,742,085)</u></u>	<u><u>\$2,278,401</u></u>	<u><u>\$8,991,244</u></u>	<u><u>\$6,712,843</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Capital Projects
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$475	\$475	\$475	\$0
Intergovernmental	4,657,475	4,657,475	4,657,476	1
Other	156,871	156,871	156,871	0
<i>Total Revenues</i>	<u>4,814,821</u>	<u>4,814,821</u>	<u>4,814,822</u>	<u>1</u>
Expenditures				
Capital Outlay:				
Capital Project Future Debt Service:				
Personal Services	3,332,705	3,332,705	3,353,123	(20,418)
Other	48,838,145	48,838,145	45,874,683	2,963,462
Total Capital Project Future Debt Service	52,170,850	52,170,850	49,227,806	2,943,044
Maintenance Projects:				
Other	467,266	467,266	467,266	0
<i>Total Expenditures</i>	<u>52,638,116</u>	<u>52,638,116</u>	<u>49,695,072</u>	<u>2,943,044</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(47,823,295)</u>	<u>(47,823,295)</u>	<u>(44,880,250)</u>	<u>2,943,045</u>
Other Financing Sources (Uses)				
Transfers In	33,969,851	33,969,851	33,969,863	12
Transfers Out	(1,810,253)	(1,810,253)	(1,810,253)	0
<i>Total Other Financing Sources (Uses)</i>	<u>32,159,598</u>	<u>32,159,598</u>	<u>32,159,610</u>	<u>12</u>
<i>Net Change in Fund Balance</i>	<u>(15,663,697)</u>	<u>(15,663,697)</u>	<u>(12,720,640)</u>	<u>2,943,057</u>
Fund Deficit Beginning of Year	(1,566,387)	(1,566,387)	(1,566,387)	0
Prior Year Encumbrances Appropriated	15,485,942	15,485,942	15,485,942	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,744,142)</u>	<u>(\$1,744,142)</u>	<u>\$1,198,915</u>	<u>\$2,943,057</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road Capital Projects
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$875	\$875	\$875	\$0
Intergovernmental	32,565,342	32,565,342	32,565,352	10
<i>Total Revenues</i>	<u>32,566,217</u>	<u>32,566,217</u>	<u>32,566,227</u>	<u>10</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	175,637	175,637	175,637	0
Other	9,845,491	9,845,491	9,845,491	0
Total Ohio Department of Public Works Integrating	<u>10,021,128</u>	<u>10,021,128</u>	<u>10,021,128</u>	<u>0</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	1,074,892	1,074,892	1,074,792	100
Other	58,464,737	58,464,737	58,464,737	0
Total Ohio Department of Transportation - Local Public Agencies	<u>59,539,629</u>	<u>59,539,629</u>	<u>59,539,529</u>	<u>100</u>
<i>Total Expenditures</i>	<u>69,560,757</u>	<u>69,560,757</u>	<u>69,560,657</u>	<u>100</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(36,994,540)</u>	<u>(36,994,540)</u>	<u>(36,994,430)</u>	<u>110</u>
Other Financing Sources (Uses)				
OPWC Loans Issued	358,501	358,501	358,501	0
Transfers In	8,589,057	8,589,057	8,589,059	2
<i>Total Other Financing Sources (Uses)</i>	<u>8,947,558</u>	<u>8,947,558</u>	<u>8,947,560</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	<u>(28,046,982)</u>	<u>(28,046,982)</u>	<u>(28,046,870)</u>	<u>112</u>
Fund Deficit Beginning of Year	(35,502,315)	(35,502,315)	(35,502,315)	0
Prior Year Encumbrances Appropriated	<u>38,259,866</u>	<u>38,259,866</u>	<u>38,259,866</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>(\$25,289,431)</u>	<u>(\$25,289,431)</u>	<u>(\$25,289,319)</u>	<u>\$112</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Convention Center Hotel Construction
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
County Hotel Tunnel Construction:				
Other	115,363	115,363	115,363	0
<i>Net Change in Fund Balance</i>	(115,363)	(115,363)	(115,363)	0
Fund Balance Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	135,498	135,498	135,498	0
<i>Fund Balance End of Year</i>	\$20,135	\$20,135	\$20,135	\$0

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
County Airport
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,230,172	\$1,113,394	\$1,113,394	\$0
Other	78,015	70,609	70,609	0
<i>Total Revenues</i>	<u>1,308,187</u>	<u>1,184,003</u>	<u>1,184,003</u>	<u>0</u>
Expenses				
Personal Services	741,416	861,416	854,678	6,738
Other	915,561	604,698	548,287	56,411
<i>Total Expenses</i>	<u>1,656,977</u>	<u>1,466,114</u>	<u>1,402,965</u>	<u>63,149</u>
<i>Net Change in Fund Equity</i>	(348,790)	(282,111)	(218,962)	63,149
Fund Equity Beginning of Year	1,297,933	1,297,933	1,297,933	0
Prior Year Encumbrances Appropriated	<u>52,259</u>	<u>52,259</u>	<u>52,259</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,001,402</u></u>	<u><u>\$1,068,081</u></u>	<u><u>\$1,131,230</u></u>	<u><u>\$63,149</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Parking Garage
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,241,248	\$4,288,661	\$4,288,661	\$0
Other	439,908	841,770	841,770	0
<i>Total Revenues</i>	<u>2,681,156</u>	<u>5,130,431</u>	<u>5,130,431</u>	<u>0</u>
Expenses				
Personal Services	420,224	420,224	387,341	32,883
Other	2,114,184	2,214,184	1,697,113	517,071
<i>Total Expenses</i>	<u>2,534,408</u>	<u>2,634,408</u>	<u>2,084,454</u>	<u>549,954</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	146,748	2,496,023	3,045,977	549,954
Transfers Out	<u>(1,537,050)</u>	<u>(1,537,050)</u>	<u>(1,537,050)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(1,390,302)	958,973	1,508,927	549,954
Fund Equity Beginning of Year	3,667,426	3,667,426	3,667,426	0
Prior Year Encumbrances Appropriated	<u>193,793</u>	<u>193,793</u>	<u>193,793</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,470,917</u></u>	<u><u>\$4,820,192</u></u>	<u><u>\$5,370,146</u></u>	<u><u>\$549,954</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Cuyahoga County Information Systems
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$651,769	\$724,637	\$724,637	\$0
Expenses				
Personal Services	318,502	236,470	104,820	131,650
Other	907,564	907,564	584,912	322,652
<i>Total Expenses</i>	<u>1,226,066</u>	<u>1,144,034</u>	<u>689,732</u>	<u>454,302</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(574,297)	(419,397)	34,905	454,302
Transfers In	<u>239,009</u>	<u>265,730</u>	<u>265,730</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(335,288)	(153,667)	300,635	454,302
Fund Equity Beginning of Year	1,390,820	1,390,820	1,390,820	0
Prior Year Encumbrances Appropriated	<u>102,634</u>	<u>102,634</u>	<u>102,634</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,158,166</u></u>	<u><u>\$1,339,787</u></u>	<u><u>\$1,794,089</u></u>	<u><u>\$454,302</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Central Custodial Services
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$47,783,067	\$34,696,937	\$34,737,325	\$40,388
Intergovernmental	33,697	24,469	24,497	28
Other	75,210	54,612	54,676	64
<i>Total Revenues</i>	<u>47,891,974</u>	<u>34,776,018</u>	<u>34,816,498</u>	<u>40,480</u>
Expenses				
Personal Services	30,444,688	35,182,649	34,512,896	669,753
Other	20,765,358	19,749,233	19,549,835	199,398
<i>Total Expenses</i>	<u>51,210,046</u>	<u>54,931,882</u>	<u>54,062,731</u>	<u>869,151</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(3,318,072)	(20,155,864)	(19,246,233)	909,631
Transfers In	<u>6,877,770</u>	<u>4,994,187</u>	<u>5,000,000</u>	<u>5,813</u>
<i>Net Change in Fund Equity</i>	3,559,698	(15,161,677)	(14,246,233)	915,444
Fund Equity Beginning of Year	14,220,760	14,220,760	14,220,760	0
Prior Year Encumbrances Appropriated	<u>1,174,568</u>	<u>1,174,568</u>	<u>1,174,568</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$18,955,026</u>	<u>\$233,651</u>	<u>\$1,149,095</u>	<u>\$915,444</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$178,220,771	\$1,396,657	\$1,396,658	\$1
Sale of Capital Assets	1,724,584	13,515	13,515	0
Other	1,302,338	10,206	10,206	0
<i>Total Revenues</i>	<u>181,247,693</u>	<u>1,420,378</u>	<u>1,420,379</u>	<u>1</u>
Expenses				
Personal Services	508,521	507,911	352,152	155,759
Other	695,147	1,230,147	951,658	278,489
<i>Total Expenses</i>	<u>1,203,668</u>	<u>1,738,058</u>	<u>1,303,810</u>	<u>434,248</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	180,044,025	(317,680)	116,569	434,249
Advances Out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	179,794,025	(567,680)	(133,431)	434,249
Fund Equity Beginning of Year	607,113	607,113	607,113	0
Prior Year Encumbrances Appropriated	<u>236,477</u>	<u>236,477</u>	<u>236,477</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$180,637,615</u></u>	<u><u>\$275,910</u></u>	<u><u>\$710,159</u></u>	<u><u>\$434,249</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,562,881	\$2,370,074	\$2,370,074	\$0
Expenses				
Personal Services	508,382	507,963	445,202	62,761
Other	1,377,917	2,310,471	2,037,034	273,437
<i>Total Expenses</i>	<u>1,886,299</u>	<u>2,818,434</u>	<u>2,482,236</u>	<u>336,198</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	676,582	(448,360)	(112,162)	336,198
Advances Out	(500,000)	(500,000)	(500,000)	0
Transfers In	324,405	300,000	300,000	0
Transfers Out	<u>(132,555)</u>	<u>(132,555)</u>	<u>(132,555)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	368,432	(780,915)	(444,717)	336,198
Fund Equity Beginning of Year	681,436	681,436	681,436	0
Prior Year Encumbrances Appropriated	<u>155,823</u>	<u>155,823</u>	<u>155,823</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,205,691</u>	<u>\$56,344</u>	<u>\$392,542</u>	<u>\$336,198</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Postage
Budget Basis
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,598,608	\$1,290,852	\$1,290,852	\$0
Expenses				
Personal Services	632,530	632,530	604,012	28,518
Other	807,354	807,354	651,346	156,008
<i>Total Expenses</i>	<u>1,439,884</u>	<u>1,439,884</u>	<u>1,255,358</u>	<u>184,526</u>
<i>Net Change in Fund Equity</i>	158,724	(149,032)	35,494	184,526
Fund Equity Beginning of Year	466,796	466,796	466,796	0
Prior Year Encumbrances Appropriated	<u>47,693</u>	<u>47,693</u>	<u>47,693</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$673,213</u></u>	<u><u>\$365,457</u></u>	<u><u>\$549,983</u></u>	<u><u>\$184,526</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Health Insurance
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$16,206,418	\$187,920,825	\$118,256,339	(\$69,664,486)
Other	14,504	168,179	105,833	(62,346)
<i>Total Revenues</i>	<u>16,220,922</u>	<u>188,089,004</u>	<u>118,362,172</u>	<u>(69,726,832)</u>
Expenses				
Personal Services	769,677	649,801	584,271	65,530
Claims	98,331,704	98,331,704	98,331,704	0
Other	69,673,311	54,822,791	49,474,335	5,348,456
<i>Total Expenses</i>	<u>168,774,692</u>	<u>153,804,296</u>	<u>148,390,310</u>	<u>5,413,986</u>
<i>Net Change in Fund Equity</i>	(152,553,770)	34,284,708	(30,028,138)	(64,312,846)
Fund Equity Beginning of Year	16,549,775	16,549,775	16,549,775	0
Prior Year Encumbrances Appropriated	<u>24,358,477</u>	<u>24,358,477</u>	<u>24,358,477</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$111,645,518)</u>	<u>\$75,192,960</u>	<u>\$10,880,114</u>	<u>(\$64,312,846)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Workers' Compensation
Budget Basis
For the Year Ended December 31, 2019*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$150,001	\$2,827,833	\$2,825,814	(\$2,019)
Expenses				
Personal Services	508,933	513,559	457,973	55,586
Claims	2,543,620	2,966,861	2,862,440	104,421
Other	2,407,468	2,807,670	2,713,569	94,101
<i>Total Expenses</i>	<u>5,460,021</u>	<u>6,288,090</u>	<u>6,033,982</u>	<u>254,108</u>
<i>Net Change in Fund Equity</i>	(5,310,020)	(3,460,257)	(3,208,168)	252,089
Fund Equity Beginning of Year	20,677,108	20,677,108	20,677,108	0
Prior Year Encumbrances Appropriated	<u>2,304</u>	<u>2,304</u>	<u>2,304</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$15,369,392</u>	<u>\$17,219,155</u>	<u>\$17,471,244</u>	<u>\$252,089</u>

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Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
Financial Trends	S2 – S11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S12 – S32
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S33 – S43
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S44 – S46
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S48 – S57
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Basic Financial Statements for the relevant year.

Cuyahoga County, Ohio

Net Position by Component

Last Ten Years

(accrual basis of accounting)

	2019	2018	2017	2016
Governmental Activities				
Net Investment in Capital Assets	\$467,902,212	\$423,192,406	\$416,416,617	\$409,411,888
Restricted for:				
Capital Projects	47,528,162	57,353,207	76,980,486	96,036,514
Debt Service	0	0	0	0
Health and Human Services	61,976,187	60,852,989	98,495,983	112,488,018
Motor Vehicle	58,588,705	53,087,714	49,365,241	55,770,739
Developmental Disabilities	170,022,052	136,056,761	129,264,904	122,957,057
Community Development Programs	59,720,419	61,537,064	68,373,687	64,166,170
Children's Services	15,663,178	8,409,965	4,413,564	13,083,883
Alcohol and Drug Preventative Services	27,913,292	19,049,096	18,588,366	21,769,950
Opioid Healthcare Programs	114,280,296	0	0	0
Health and Safety Services	10,623,596	11,124,058	10,909,175	14,612,699
Land Reutilization	409,387	1,726,086	506,344	546,792
Tax Assessment Operations	25,079,142	29,608,737	26,189,697	24,554,830
General Government	28,407,049	39,882,119	20,456,145	9,094,835
Judicial Services	44,208,188	40,341,527	35,392,019	30,899,727
Social Services	6,024,680	6,190,400	5,830,877	4,935,298
Infrastructure System Operations	917,847	891,753	892,272	910,338
Convention Center Hotel Operations	10,069,344	7,697,199	5,531,828	4,756,077
Unclaimed Monies	16,456,309	16,111,160	13,911,544	13,349,611
Other Purposes (1)	4,308,908	4,213,157	3,750,250	5,819,382
Unrestricted (Deficit)	(889,772,727)	(620,180,505)	(532,755,287)	(202,285,238)
<i>Total Governmental Activities Net Position</i>	<u>280,326,226</u>	<u>357,144,893</u>	<u>452,513,712</u>	<u>802,878,570</u>
Business-Type Activities				
Net Investment in Capital Assets	90,578,531	94,706,643	58,456,906	43,312,792
Unrestricted	54,889,914	55,196,702	50,578,656	66,272,174
<i>Total Business-Type Activities Net Position</i>	<u>145,468,445</u>	<u>149,903,345</u>	<u>109,035,562</u>	<u>109,584,966</u>
Primary Government				
Net Investment in Capital Assets	558,480,743	517,899,049	474,873,523	452,724,680
Restricted	702,196,741	554,132,992	568,852,382	595,751,920
Unrestricted (Deficit)	(834,882,813)	(564,983,803)	(482,176,631)	(136,013,064)
<i>Total Primary Government Net Position</i>	<u>\$425,794,671</u>	<u>\$507,048,238</u>	<u>\$561,549,274</u>	<u>\$912,463,536</u>

(1) Net position restricted for other purposes was shown in total for 2010.

Note: 2010 Dollars rounded to the nearest thousands.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

2015	2014	2013	2012	2011	2010
\$394,146,808	\$398,484,493	\$396,133,373	\$371,056,972	\$434,718,805	\$331,270,000
104,850,899	40,503,928	73,978,601	77,231,951	63,865,390	0
0	0	0	0	0	56,548,000
83,566,384	52,919,168	52,857,834	71,929,825	78,253,766	0
56,399,708	56,259,935	56,648,810	61,408,838	49,807,125	0
133,173,082	142,145,385	146,928,842	156,223,090	152,278,099	0
20,530,665	2,312,714	59,340,177	50,044,024	64,551,876	0
47,461,607	46,503,969	51,500,638	49,299,918	50,598,715	0
24,629,305	23,136,980	16,111,180	16,701,806	0	0
0	0	0	0	0	0
12,551,607	11,766,574	16,864,598	13,783,701	0	0
1,419,615	1,325,533	1,454,695	595,660	30,071	0
27,271,158	23,257,582	14,048,003	9,812,925	15,733,644	0
0	0	0	0	0	0
24,639,385	28,885,929	27,879,249	19,482,242	14,235,431	0
0	0	0	0	0	0
911,042	1,038,642	10,485,507	1,034,371	995,422	0
4,751,676	4,750,726	0	0	0	0
14,332,837	10,605,525	0	0	0	0
9,815,832	38,310,021	2,309,086	16,079,212	34,935,728	24,336,000
(145,418,233)	(75,691,732)	220,069,982	196,765,817	88,929,535	466,517,000
815,033,377	806,515,372	1,146,610,575	1,111,450,352	1,048,933,607	878,671,000
30,583,550	30,115,979	26,007,832	36,430,874	39,027,092	34,298,000
74,404,295	71,402,758	73,578,543	53,825,794	57,261,906	58,970,000
104,987,845	101,518,737	99,586,375	90,256,668	96,288,998	93,268,000
424,730,358	428,600,472	422,141,205	407,487,846	473,745,897	365,568,000
566,304,802	483,722,611	530,407,220	543,627,563	525,285,267	80,884,000
(71,013,938)	(4,288,974)	293,648,525	250,591,611	146,191,441	525,487,000
\$920,021,222	\$908,034,109	\$1,246,196,950	\$1,201,707,020	\$1,145,222,605	\$971,939,000

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2019	2018	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$39,742,339	\$46,061,042	\$43,492,609	\$42,251,267
Legislative and Executive - External Portion	3,266,134	18,460,410	12,035,065	27,154,909
Judicial	73,836,567	78,477,956	81,260,247	77,486,409
Public Works	2,527,676	2,301,020	2,432,486	2,089,759
Health and Safety Services	2,687,278	2,578,382	2,329,432	2,748,044
Social Services	5,197,073	5,381,903	6,656,680	6,777,071
Community Development	19,266,316	20,783,578	11,897,862	10,192,307
Operating Grants and Contributions	418,016,925	413,335,490	392,281,694	435,149,263
Capital Grants and Contributions	48,298,730	47,158,733	48,268,569	44,672,313
<i>Total Governmental Activities Program Revenues</i>	<u>612,839,038</u>	<u>634,538,514</u>	<u>600,654,644</u>	<u>648,521,342</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	25,194,784	28,123,736	25,974,492	26,993,047
Airport	1,134,672	1,491,899	849,088	1,270,497
Parking Garage	4,171,088	3,845,375	2,422,587	2,667,960
Information Systems	724,637	761,937	501,707	986,580
Capital Grants and Contributions	1,516,763	474,531	2,544,207	1,583,666
<i>Total Business-Type Activities Program Revenues</i>	<u>32,741,944</u>	<u>34,697,478</u>	<u>32,292,081</u>	<u>33,501,750</u>
<i>Total Primary Government Program Revenues</i>	<u>645,580,982</u>	<u>669,235,992</u>	<u>632,946,725</u>	<u>682,023,092</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	149,356,160	141,531,161	139,405,694	134,584,016
Legislative and Executive - External Portion	3,278,100	11,272,460	12,559,699	28,842,443
Judicial	492,899,347	422,616,833	429,934,218	387,346,860
Public Works	69,344,582	56,737,153	56,636,799	55,039,516
Health and Safety Services	144,601,397	110,841,067	116,997,162	114,084,303
Social Services	546,111,130	508,670,954	520,651,314	504,455,320
Community Development	171,754,309	111,953,366	75,972,622	87,464,017
Interest and Fiscal Charges	59,064,232	63,133,462	63,744,287	66,742,183
<i>Total Governmental Activities Expenses</i>	<u>1,636,409,257</u>	<u>1,426,756,456</u>	<u>1,415,901,795</u>	<u>1,378,558,658</u>
Business-Type Activities:				
Sanitary Engineer	32,232,310	23,419,157	29,544,541	26,323,915
Airport	3,855,812	1,554,210	2,227,591	1,516,857
Parking Garage	3,766,668	4,468,824	3,279,596	2,007,289
Information Systems	617,229	708,634	930,082	1,073,335
<i>Total Business-Type Activities Expenses</i>	<u>40,472,019</u>	<u>30,150,825</u>	<u>35,981,810</u>	<u>30,921,396</u>
<i>Total Primary Government Expenses</i>	<u>\$1,676,881,276</u>	<u>\$1,456,907,281</u>	<u>\$1,451,883,605</u>	<u>\$1,409,480,054</u>

2015	2014	2013	2012	2011	2010
\$41,835,158	\$35,036,951	\$42,647,539	\$42,723,302	\$33,815,890	\$40,832,000
0	0	0	0	0	0
71,929,365	75,709,580	75,906,392	75,207,833	64,496,402	39,149,000
2,249,725	2,405,613	2,235,246	2,605,169	2,308,754	2,444,000
2,728,902	2,224,802	3,142,379	2,333,912	1,809,165	1,798,000
9,945,489	7,920,266	5,267,314	5,551,526	5,947,689	5,439,000
1,457,971	2,120,234	1,926,917	3,768,678	1,098,295	142,000
388,284,751	429,951,480	408,422,923	519,347,833	574,708,379	523,303,000
49,909,134	46,279,226	50,366,729	41,394,337	59,349,794	36,712,000
568,340,495	601,648,152	589,915,439	692,932,590	743,534,368	649,819,000
25,737,037	26,432,472	37,264,526	11,936,751	22,809,722	18,786,000
946,168	841,038	978,042	932,291	685,068	712,000
3,504,358	3,332,600	3,417,780	4,925,431	4,039,055	3,544,000
1,218,004	1,582,361	1,445,380	1,560,083	1,497,294	1,547,000
138,525	445,479	167,890	257,362	144,048	0
31,544,092	32,633,950	43,273,618	19,611,918	29,175,187	24,589,000
599,884,587	634,282,102	633,189,057	712,544,508	772,709,555	674,408,000
115,330,624	135,953,017	100,601,577	96,929,193	91,462,479	80,598,000
0	0	0	0	0	0
374,784,784	352,836,602	326,344,670	335,831,744	323,452,320	322,180,000
39,235,805	73,150,390	79,161,964	31,405,346	35,665,079	40,461,000
115,706,083	117,149,663	119,626,042	174,875,093	230,988,876	217,531,000
487,501,289	478,626,687	461,481,133	484,785,593	482,461,722	512,291,000
94,501,954	72,726,759	49,698,772	53,852,311	48,417,824	49,604,000
66,587,400	59,655,039	47,541,834	55,001,073	59,301,229	23,686,000
1,293,647,939	1,290,098,157	1,184,455,992	1,232,680,353	1,271,749,529	1,246,351,000
24,410,708	22,348,922	20,581,112	19,863,604	20,949,553	17,056,000
1,788,272	1,600,628	1,457,170	1,922,598	1,758,577	2,026,000
2,215,066	3,124,035	13,335,095	3,541,875	3,592,320	3,697,000
1,255,129	957,350	1,919,313	1,669,099	1,749,095	1,916,000
29,669,175	28,030,935	37,292,690	26,997,176	28,049,545	24,695,000
\$1,323,317,114	\$1,318,129,092	\$1,221,748,682	\$1,259,677,529	\$1,299,799,074	\$1,271,046,000

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

	2019	2018	2017	2016
Net (Expense)/Revenue				
Governmental Activities	(\$1,023,570,219)	(\$792,217,942)	(\$815,247,151)	(\$730,037,316)
Business-Type Activities	(7,730,075)	4,546,653	(3,689,729)	2,580,354
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(1,031,300,294)</u>	<u>(787,671,289)</u>	<u>(818,936,880)</u>	<u>(727,456,962)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for: (1)				
General Purposes	14,438,458	11,799,050	12,275,094	11,372,588
General Obligation Bond Retirement	25,158,528	22,418,075	23,321,297	23,003,206
Health and Human Services	179,474,559	165,985,627	192,867,178	182,913,816
Children's Services	43,283,387	44,826,500	27,408,839	11,845,181
Developmental Disabilities	95,945,382	90,784,721	94,825,306	90,891,146
Capital Outlay	0	0	0	0
Sales Taxes Levied for General Purposes	269,058,993	255,526,835	262,295,106	278,394,403
Hotel/Lodging Taxes	26,220,172	29,328,431	23,487,473	29,521,071
Excise Tax	14,324,705	13,935,012	14,086,598	13,821,788
Other Local Taxes (2)	0	0	0	0
Payments in Lieu of Taxes	2,268,505	2,830,732	15,702,197	15,971,373
Grants and Entitlements not Restricted to Specific Programs	59,606,748	49,209,733	45,532,333	40,264,826
Gain on Sale of Capital Assets	4,225,094	1,149,436	45,236	8,894
Unrestricted Contributions	7,967	42,263	31,475	27,000
Interest	33,076,420	19,919,653	8,279,927	9,720,633
Other	19,860,773	23,058,526	19,107,943	16,373,836
Transfers	1,538,461	(34,250,037)	410,540	(1,237,873)
Special Items	158,263,400	0	0	0
<i>Total Governmental Activities</i>	<u>946,751,552</u>	<u>696,564,557</u>	<u>739,676,542</u>	<u>722,891,888</u>
Business-Type Activities:				
Sales Taxes Levied for General Purposes	1,916,594	1,904,075	390,515	0
Gain on Sale of Capital Assets	1,973,351	4,056	0	15,822
Interest	0	0	0	8
Other	943,691	162,962	217,694	266,382
Transfers	(1,538,461)	34,250,037	(410,540)	1,237,873
<i>Total Business-Type Activities</i>	<u>3,295,175</u>	<u>36,321,130</u>	<u>197,669</u>	<u>1,520,085</u>
<i>Total Primary Government</i>	<u>950,046,727</u>	<u>732,885,687</u>	<u>739,874,211</u>	<u>724,411,973</u>
Change in Net Position				
Governmental Activities	(76,818,667)	(95,653,385)	(75,570,609)	(7,145,428)
Business-Type Activities	(4,434,900)	40,867,783	(3,492,060)	4,100,439
<i>Total Primary Government Change in Net Position</i>	<u>(\$81,253,567)</u>	<u>(\$54,785,602)</u>	<u>(\$79,062,669)</u>	<u>(\$3,044,989)</u>

(1) Property Taxes broken out in 2011-2019

(2) Other Local Taxes detailed in 2011-2019

Note: 2010 Dollars rounded to the nearest thousands.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018

2015	2014	2013	2012	2011	2010
(\$725,307,444)	(\$688,450,005)	(\$594,540,553)	(\$539,747,763)	(\$528,215,161)	(\$596,532,000)
1,874,917	4,603,015	5,980,928	(7,385,258)	1,125,642	(106,000)
(723,432,527)	(683,846,990)	(588,559,625)	(547,133,021)	(527,089,519)	(596,638,000)
14,185,991	13,958,416	13,436,996	15,196,538	17,787,526	346,331,000
20,104,506	18,753,293	22,841,711	24,854,487	34,936,330	0
189,538,991	181,798,759	139,285,180	162,099,791	198,634,513	0
27,074,298	34,461,468	32,828,932	36,839,333	37,180,322	0
92,148,552	90,060,449	86,907,739	95,204,864	115,373,742	0
140,868	0	0	0	0	0
257,703,053	251,892,766	238,594,945	228,305,905	242,076,865	206,418,000
4,557,134	10,487,523	8,612,366	7,954,045	12,391,398	0
13,888,650	10,797,827	0	0	0	0
0	0	0	0	0	31,370,000
15,560,505	5,762,828	2,757,572	4,608,770	4,987,506	0
39,505,362	30,712,035	35,561,623	42,469,462	65,890,384	116,900,000
610,003	0	9,933,464	0	0	0
5,000	0	0	648,478	0	0
8,476,653	5,481,224	5,660,374	4,937,745	12,812,138	8,234,000
18,610,892	16,297,403	36,569,129	20,027,272	27,404,518	27,619,000
(964,177)	(4,620,470)	(3,289,255)	(1,145,835)	(252,071)	(451,000)
0	0	0	0	0	0
701,146,281	665,843,521	629,700,776	642,000,855	769,223,171	736,421,000
0	0	0	0	0	0
0	0	0	0	0	0
12	48	11	66,868	14,729	0
104,250	66,806	59,513	104,295	234,593	53,000
964,177	4,620,470	3,289,255	1,145,835	252,071	451,000
1,068,439	4,687,324	3,348,779	1,316,998	501,393	504,000
702,214,720	670,530,845	633,049,555	643,317,853	769,724,564	736,925,000
(24,161,163)	(22,606,484)	35,160,223	102,253,092	241,008,010	139,889,000
2,943,356	9,290,339	9,329,707	(6,068,260)	1,627,035	398,000
(\$21,217,807)	(\$13,316,145)	\$44,489,930	\$96,184,832	\$242,635,045	\$140,287,000

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

	2019	2018	2017	2016
General Fund				
Nonspendable	\$36,311,309	\$37,591,160	\$34,941,544	\$13,349,611
Committed	6,686	6,686	7,011	0
Assigned	80,169,343	92,804,561	75,171,514	7,392,811
Unassigned	114,398,003	107,877,556	152,667,921	221,700,585
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>230,885,341</u>	<u>238,279,963</u>	<u>262,787,990</u>	<u>242,443,007</u>
All Other Governmental Funds				
Restricted	969,596,934	897,394,349	993,310,724	944,461,134
Unassigned (Deficit)	(13,547)	0	(1,861,418)	(4,059,410)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>969,583,387</u>	<u>897,394,349</u>	<u>991,449,306</u>	<u>940,401,724</u>
<i>Total Governmental Funds</i>	<u><u>\$1,200,468,728</u></u>	<u><u>\$1,135,674,312</u></u>	<u><u>\$1,254,237,296</u></u>	<u><u>\$1,182,844,731</u></u>

Note: The County implemented GASB 54 in 2011.

Note: 2010 Dollars rounded to the nearest thousands.

2015	2014	2013	2012	2011	2010
\$14,288,325	\$10,855,525	\$18,188,845	\$9,617,166	\$8,924,464	\$0
0	0	1,132,418	0	0	0
29,921,596	24,832,959	23,741,261	9,012,927	6,929,678	0
210,634,265	231,727,208	217,589,992	211,933,355	215,689,432	0
0	0	0	0	0	83,947,000
0	0	0	0	0	122,844,000
254,844,186	267,415,692	260,652,516	230,563,448	231,543,574	206,791,000
962,389,943	1,061,826,135	835,655,986	812,998,055	792,791,146	0
(12,343,789)	(5,518,121)	(16,604,109)	(14,882,099)	(87,225,306)	0
0	0	0	0	0	238,188,000
0	0	0	0	0	190,776,000
0	0	0	0	0	292,164,000
950,046,154	1,056,308,014	819,051,877	798,115,956	705,565,840	721,128,000
\$1,204,890,340	\$1,323,723,706	\$1,079,704,393	\$1,028,679,404	\$937,109,414	\$927,919,000

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$361,778,909	\$335,432,973	\$354,004,180	\$324,725,385
Sales Tax	293,614,561	258,374,744	262,295,105	277,003,274
Hotel/Lodging Taxes	26,365,961	27,389,889	23,487,473	4,785,660
Excise Tax	14,324,705	13,935,012	14,086,598	13,821,788
Other Local Taxes (1)	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Payments in Lieu of Taxes	2,268,505	2,830,732	15,702,197	15,971,373
Charges for Services	127,552,546	133,523,448	131,530,163	128,334,773
Licenses and Permits	2,828,191	3,013,139	2,984,206	2,776,277
Fines and Forfeitures	10,146,221	13,594,159	14,201,117	10,399,847
Intergovernmental	519,013,506	494,093,099	466,288,968	504,361,261
Interest	45,017,136	33,001,953	22,449,631	24,927,560
Rentals	2,730,291	5,459,188	0	0
Contributions/Donations	5,731,320	3,697,579	2,821,020	2,072,856
Other	16,891,823	19,713,074	16,093,103	15,725,189
<i>Total Revenues</i>	<u>1,428,263,675</u>	<u>1,344,058,989</u>	<u>1,325,943,761</u>	<u>1,324,905,243</u>
Expenditures				
General Government:				
Legislative and Executive	121,456,750	127,392,254	123,224,058	102,051,309
Judicial	393,286,614	389,766,123	368,790,590	355,297,245
Public Works	27,709,062	23,757,119	23,339,934	26,203,200
Health and Safety	142,347,500	110,011,189	115,511,851	112,981,353
Social Services	489,116,109	490,724,241	490,385,877	485,079,463
Community Development	151,695,569	93,766,140	52,079,493	73,161,731
Capital Outlay	78,785,949	80,532,756	74,816,561	100,434,624
Debt Service:				
Principal Retirement	87,118,197	86,722,997	80,879,124	75,177,026
Interest and Fiscal Charges	62,821,791	66,472,985	67,145,301	70,096,132
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	524,571	0	1,271,431	68,750
Payment to Refunded Bond Escrow Agent	16,762,603	0	0	0
<i>Total Expenditures</i>	<u>1,571,624,715</u>	<u>1,469,145,804</u>	<u>1,397,444,220</u>	<u>1,400,550,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(143,361,040)</u>	<u>(125,086,815)</u>	<u>(71,500,459)</u>	<u>(75,645,590)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	8,748,665	2,779,746	426,800	181,365
OPWC Loans Issued	358,501	518,165	0	0
ODOT Loans Issued	0	0	0	0
Revenue Bonds Issued	0	0	140,955,000	0
Revenue Refunding Bonds Issued	0	0	0	0
Premium on Revenue Bonds	0	0	2,737,676	0
Discount on Revenue Bonds	0	0	0	0
Certificates of Participation Issued	0	0	0	0
Premium on Certificates of Participation	0	0	0	0
Discounts on Certificates of Participation	0	0	0	0
General Obligation Bonds Issued	39,500,000	0	0	0
Premium on General Obligation Bonds Issued	3,757,234	0	0	0
General Obligation Refunding Bonds Issued	37,045,000	0	0	0
Payment to Refunded Bond Escrow Agent	(36,792,154)	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Inception of Capital Lease	0	0	7,709,603	2,044,600
Transfers In	145,275,371	141,647,307	151,620,866	209,778,991
Transfers Out	(148,000,561)	(138,108,185)	(162,360,326)	(215,016,864)
<i>Total Other Financing Sources (Uses)</i>	<u>49,892,056</u>	<u>6,837,033</u>	<u>141,089,619</u>	<u>(3,011,908)</u>
Special Item				
Settlement Proceeds	158,263,400	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$64,794,416</u>	<u>(\$118,249,782)</u>	<u>\$69,589,160</u>	<u>(\$78,657,498)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 10.92%	 10.80%	 10.93%	 10.80%

(1) Other Local Taxes was further detailed in 2011 - 2019

Note: 2010 Dollars rounded to the nearest thousands.

2015	2014	2013	2012	2011	2010
\$338,247,830	\$334,693,751	\$312,260,678	\$329,167,797	\$338,271,734	\$343,549,000
257,514,234	249,521,238	239,081,320	227,706,506	218,737,889	205,212,000
4,557,134	10,487,523	8,612,366	7,954,045	12,391,398	0
13,888,650	10,797,827	0	0	0	0
0	0	0	0	0	30,502,000
0	0	0	0	0	34,070,000
15,560,505	5,762,828	2,757,572	4,608,770	4,987,506	0
115,721,618	108,884,670	108,133,821	106,408,921	80,549,139	74,168,000
2,834,123	1,602,660	2,041,488	1,651,798	1,832,243	1,894,000
11,571,688	14,755,229	13,844,892	14,546,298	13,243,565	13,867,000
452,789,545	481,152,518	477,551,950	594,184,125	628,185,248	643,117,000
24,449,691	22,625,177	21,932,657	22,063,571	30,743,212	8,558,000
0	0	0	0	0	0
9,319,068	917,254	1,981,349	2,405,074	2,064,929	0
18,707,508	15,478,079	36,290,469	20,662,831	25,438,525	28,531,000
<u>1,265,161,594</u>	<u>1,256,678,754</u>	<u>1,224,488,562</u>	<u>1,331,359,736</u>	<u>1,356,445,388</u>	<u>1,383,468,000</u>
98,546,214	97,978,574	97,208,989	103,068,583	82,945,251	82,025,000
350,468,490	332,961,570	315,262,410	323,059,469	312,244,646	317,018,000
27,251,251	31,227,458	29,769,541	20,316,415	22,868,635	49,489,000
115,174,640	116,519,490	115,075,368	169,619,764	225,659,046	219,660,000
479,303,560	473,749,771	458,561,257	475,802,024	476,089,758	518,710,000
58,084,562	68,986,088	42,408,134	53,944,394	48,423,547	49,704,000
188,539,450	228,198,583	129,505,924	242,545,944	196,629,037	123,286,000
70,169,254	73,638,665	71,162,958	65,247,509	63,797,006	26,061,000
68,812,071	60,336,331	48,262,822	50,544,960	58,834,277	21,897,000
0	0	5,249,354	5,201,803	5,156,894	0
890,590	3,510,578	379,232	830,264	0	0
0	0	0	0	0	0
<u>1,457,240,082</u>	<u>1,487,107,108</u>	<u>1,312,845,989</u>	<u>1,510,181,129</u>	<u>1,492,648,097</u>	<u>1,407,850,000</u>
<u>(192,078,488)</u>	<u>(230,428,354)</u>	<u>(88,357,427)</u>	<u>(178,821,393)</u>	<u>(136,202,709)</u>	<u>(24,382,000)</u>
663,095	33,418	29,042,798	0	0	0
0	0	0	0	0	0
0	0	0	0	76,865	0
69,665,000	125,631,885	9,890,000	0	0	0
0	55,333,115	0	0	0	0
9,904,625	18,679,044	0	0	0	0
(22,081)	(548,989)	(171,181)	0	0	0
0	230,885,000	0	0	0	0
0	26,430,183	0	0	0	0
0	(451,125)	0	0	0	0
0	0	0	65,728,000	0	381,765,000
0	0	0	8,197,892	0	14,354,000
0	0	0	45,577,000	0	44,870,000
0	(59,420,509)	0	(52,178,789)	0	(44,996,000)
0	0	0	6,945,422	0	0
0	0	0	0	10,320,000	0
0	75,545,977	79,027,670	220,031,600	122,066,783	455,000
126,356,699	94,409,083	69,255,309	95,333,189	87,369,530	320,212,000
<u>(129,511,925)</u>	<u>(92,079,415)</u>	<u>(69,656,194)</u>	<u>(97,215,091)</u>	<u>(83,676,839)</u>	<u>(318,742,000)</u>
<u>77,055,413</u>	<u>474,447,667</u>	<u>117,388,402</u>	<u>292,419,223</u>	<u>136,156,339</u>	<u>397,918,000</u>
0	0	0	0	0	0
<u>(\$115,023,075)</u>	<u>\$244,019,313</u>	<u>\$29,030,975</u>	<u>\$113,597,830</u>	<u>(\$46,370)</u>	<u>\$373,536,000</u>
10.67%	10.19%	10.12%	9.37%	9.83%	3.41%

Cuyahoga County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2019	\$20,772,109,380	\$8,548,566,760	\$83,773,360,400	\$1,215,928,480	\$1,381,736,909
2018	18,843,520,260	7,880,857,350	76,355,364,600	1,153,891,870	1,311,240,761
2017	18,837,519,950	7,727,213,780	75,899,239,229	1,059,010,720	1,203,421,273
2016	18,786,256,380	7,801,504,320	75,965,030,571	938,390,360	1,066,352,682
2015	18,473,813,110	8,364,776,200	76,681,683,743	894,863,800	1,016,890,682
2014	18,485,315,020	8,368,655,890	76,725,631,171	840,870,540	955,534,705
2013	18,501,990,940	8,367,329,430	76,769,486,771	783,152,720	889,946,273
2012	20,303,526,670	8,795,069,360	83,138,845,800	698,069,260	793,260,523
2011	20,388,242,460	8,764,927,890	83,294,772,429	673,170,690	764,966,693
2010	20,379,862,990	8,599,341,910	82,797,728,286	654,490,330	743,739,011

(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax was 2010.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(2) Weighted average tax rate is adjusted to account for overall percentage of total assessed valuation.

Source: Cuyahoga County Fiscal Office

Totals		Ratio	Effective Tax Rate			Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
			Real Property		Tangible Personal Property	
Assessed Value	Estimated Actual Value (1)		Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
\$30,536,604,620	\$85,155,097,309	35.9%	\$12.797318	\$13.077038	\$14.050000	\$12.925504
27,878,269,480	77,666,605,361	35.9	13.914097	14.006052	14.050000	13.945717
27,623,744,450	77,102,660,501	35.8	13.880203	14.007523	14.050000	13.922328
27,526,151,060	77,031,383,253	35.7	13.869782	14.050000	14.050000	13.927003
27,733,453,110	77,698,574,425	35.7	14.050000	14.019471	14.050000	14.040792
27,694,841,450	77,681,165,876	35.7	14.050000	13.949465	14.050000	14.019621
27,652,473,090	77,659,433,044	35.6	13.220000	12.996761	13.220000	13.152450
29,796,665,290	83,932,106,323	35.5	13.118225	12.784542	13.220000	13.022116
29,826,341,040	84,059,739,122	35.5	13.186619	12.841251	13.320000	13.088138
29,633,695,230	83,541,467,297	35.5	11.458886	11.125700	13.320000	11.403304

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

	2019		2018	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage				
Operating	\$0.500000	\$0.500000	\$0.500000	\$0.500000
Bond Retirement	0.950000	0.950000	0.950000	0.950000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy				
1976 - Bond Retirement	0.000000	0.000000	0.000000	0.000000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.322788	4.800000	4.748227
Commercial/Industrial and Public Utility Real	4.800000	4.429348	4.800000	4.783258
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$12.600000	\$11.347318	\$12.600000	\$12.464097
Commercial/Industrial and Public Utility Real	12.600000	11.627038	12.600000	12.556052
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property				
Residential/Agricultural Real	\$14.050000	\$12.797318	\$14.050000	\$13.914097
Commercial/Industrial and Public Utility Real	14.050000	13.077038	14.050000	14.006052
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$12.925504		\$13.945717	

2017		2016		2015	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$0.500000	\$0.500000	\$0.500000	\$0.500000	\$0.600000	\$0.600000
0.950000	0.950000	0.950000	0.950000	0.850000	0.850000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
3.900000	3.888351	3.900000	3.900000	3.900000	3.869471
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.800000	4.735315	4.800000	4.731346	4.800000	4.800000
4.800000	4.785662	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
3.900000	3.883510	3.900000	3.900000	3.900000	3.900000
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
\$12.600000	\$12.430203	\$12.600000	\$12.419782	\$12.600000	\$12.600000
12.600000	12.557523	12.600000	12.600000	12.600000	12.569471
12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
\$14.050000	\$13.880203	\$14.050000	\$13.869782	\$14.050000	\$14.050000
14.050000	14.007523	14.050000	14.050000	14.050000	14.019471
14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
\$13.922328		\$13.927003		\$14.040792	

(continued)

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

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage				
Operating	\$0.600000	\$0.600000	\$0.600000	\$0.600000
Bond Retirement	0.850000	0.850000	0.850000	0.850000
<i>Total Unvoted Millage</i>	<i>1.450000</i>	<i>1.450000</i>	<i>1.450000</i>	<i>1.450000</i>
Voted Millage - by levy				
1976 - Bond Retirement	0.000000	0.000000	0.170000	0.170000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.900000	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.799465	3.900000	3.771966
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services				
Residential/Agricultural Real	0.000000	0.000000	2.900000	2.900000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	2.900000	2.804795
Public Utility Tangible Personal Property	0.000000	0.000000	2.900000	2.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.800000	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.900000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	0.000000	0.000000
Public Utility Tangible Personal Property	3.900000	3.900000	0.000000	0.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$12.600000	\$12.600000	\$11.770000	\$11.770000
Commercial/Industrial and Public Utility Real	12.600000	12.499465	11.770000	11.546761
General Business and Public Utility Personal	12.600000	12.600000	11.770000	11.770000
Total Millage by type of Property				
Residential/Agricultural Real	\$14.050000	\$14.050000	\$13.220000	\$13.220000
Commercial/Industrial and Public Utility Real	14.050000	13.949465	13.220000	12.996761
General Business and Public Utility Personal	14.050000	14.050000	13.220000	13.220000
Total Weighted Average Tax Rate	\$14.019621		\$13.152450	

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$0.600000	\$0.600000	\$0.580000	\$0.580000
0.850000	0.850000	0.870000	0.870000
1.450000	1.450000	1.450000	1.450000
0.170000	0.170000	0.270000	0.270000
3.900000	3.841629	3.900000	3.823502
3.900000	3.650252	3.900000	3.626489
3.900000	3.900000	3.900000	3.900000
2.900000	2.856596	2.900000	2.843117
2.900000	2.714290	2.900000	2.696620
2.900000	2.900000	2.900000	2.900000
4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.798142
4.800000	4.800000	4.800000	4.800000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
\$11.770000	\$11.668225	\$11.870000	\$11.736619
11.770000	11.334542	11.870000	11.391251
11.770000	11.770000	11.870000	11.870000
\$13.220000	\$13.118225	\$13.320000	\$13.186619
13.220000	12.784542	13.320000	12.841251
13.220000	13.220000	13.320000	13.320000
\$13.022116		\$13.088138	

(continued)

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

	2019		2018	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Overlapping Rates by Taxing District				
Cities and Villages				
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	5.797442	8.900000	7.332735
Berea	16.800000	12.558963	16.800000	12.563995
Bratenahl	15.000000	13.940055	15.000000	13.941294
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.858712	12.520000	9.860572
Brook Park	4.750000	4.669556	4.750000	4.669555
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.300000	7.303565	8.300000	7.302091
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.420000	12.420000	12.420000	12.420000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	6.986345	13.600000	6.982292
Fairview Park	11.800000	11.471355	11.800000	11.471225
Garfield Heights	28.300000	28.300000	29.300000	29.300000
Gates Mills	14.400000	12.257552	14.400000	12.260846
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	11.537813	20.700000	12.037192
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.100000	8.100000	8.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	19.474759	20.000000	19.467503
Mayfield	7.300000	4.166824	7.300000	4.166143
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.682590	5.450000	4.682524
Moreland Hills	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	30.859703	31.800000	30.857983
North Olmsted	12.200000	12.200000	13.300000	13.300000
North Randall	4.800000	4.457978	4.800000	4.457978
North Royalton	8.200000	6.427938	8.200000	6.428721
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.214382	12.650000	9.216516
Orange	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.935628	7.400000	6.934888

2017		2016		2015	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
8.900000	7.530500	8.900000	7.515612	8.900000	7.511658
16.800000	12.785800	16.800000	12.781450	15.800000	11.785550
15.000000	15.000000	15.000000	14.904660	15.000000	14.908092
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
11.820000	9.296000	11.820000	9.295401	11.820000	9.295845
4.750000	4.680300	4.750000	4.683319	4.750000	4.683302
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
8.900000	8.291600	9.300000	8.690110	9.400000	8.784220
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	13.920000	13.920000	13.920000	13.920000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
13.600000	7.463200	13.600000	7.443535	13.600000	7.425232
11.800000	11.562900	11.800000	11.564046	11.800000	11.563628
28.060000	28.060000	29.400000	29.400000	27.200000	27.200000
14.400000	12.659200	14.400000	12.593715	14.400000	12.604077
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	12.410000	20.700000	12.408438	20.700000	12.447309
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
8.100000	8.100000	8.100000	8.100000	5.100000	5.100000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
20.000000	20.000000	16.800000	16.800000	16.800000	16.800000
7.300000	4.220400	7.300000	4.217985	7.300000	4.217557
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.706900	5.450000	4.706684	5.450000	4.706602
7.300000	7.300000	7.300000	7.300000	7.300000	7.300000
31.800000	31.800000	31.800000	30.978938	31.800000	30.964893
13.300000	13.300000	13.300000	13.300000	13.300000	13.300000
4.800000	4.555000	4.800000	4.555074	4.800000	4.555074
8.200000	6.837800	8.200000	6.020467	8.200000	6.019556
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	9.804900	12.650000	9.801611	13.350000	10.503048
7.000000	7.000000	7.000000	7.000000	7.100000	7.100000
7.400000	7.400000	7.500000	7.500000	7.500000	7.500000

(continued)

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

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Overlapping Rates by Taxing District				
Cities and Villages				
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.502779	8.900000	7.193844
Berea	16.800000	12.759015	16.800000	12.756954
Bratenahl	16.000000	16.000000	16.100000	15.203527
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	10.400000	7.326583	10.400000	7.325470
Brook Park	4.750000	4.669437	4.750000	4.668061
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.500000	9.121836	9.500000	9.109577
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.900000	12.900000	13.000000	13.000000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.280803	13.600000	7.259468
Fairview Park	11.800000	11.610581	11.800000	11.609160
Garfield Heights	27.000000	27.000000	27.000000	27.000000
Gates Mills	14.400000	12.996507	14.400000	12.955452
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	10.985477	20.700000	10.977435
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	5.100000	5.100000	5.100000	5.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	15.500000	15.500000	15.500000	15.500000
Mayfield	7.300000	4.219256	7.300000	4.219093
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706459	5.450000	4.706242
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburgh Heights	31.800000	30.586890	23.100000	21.847377
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.457654	4.800000	4.457654
North Royalton	8.200000	6.049129	8.200000	6.045118
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	13.350000	10.320091	14.450000	11.341713
Orange	7.100000	7.100000	7.100000	7.100000
Parma	7.100000	6.784137	7.100000	6.781943

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$14.900000	\$14.900000	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000
8.900000	6.915900	8.900000	7.472100
17.200000	13.135000	17.200000	13.134300
16.000000	15.486400	16.000000	15.456400
8.210000	8.210000	8.210000	8.210000
10.400000	6.316400	9.400000	6.315300
4.750000	4.668061	4.750000	4.645900
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
11.200000	11.184700	11.200000	11.182800
12.700000	12.700000	12.700000	12.700000
12.900000	12.900000	12.900000	12.900000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	6.374900	13.600000	6.356000
11.800000	11.577000	11.800000	11.575000
24.300000	24.300000	24.700000	24.700000
14.400000	12.763600	14.400000	12.724900
3.300000	3.300000	3.300000	3.300000
20.700000	11.820500	20.700000	11.492400
4.000000	4.000000	4.000000	4.000000
5.100000	5.100000	5.100000	5.100000
2.200000	2.200000	2.600000	2.600000
17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000
15.500000	15.500000	15.500000	15.492600
7.300000	4.167800	7.300000	4.165600
10.000000	10.000000	10.000000	10.000000
5.450000	4.688100	5.450000	4.687800
7.300000	7.300000	7.300000	7.300000
23.100000	22.724800	23.100000	22.679000
13.300000	13.300000	13.300000	13.300000
4.800000	4.223000	4.800000	4.214800
8.200000	5.917500	8.200000	5.912900
3.800000	3.800000	3.800000	3.800000
14.450000	11.158500	14.250000	10.970600
7.100000	7.100000	7.100000	7.100000
7.100000	6.628700	7.100000	6.627400

(continued)

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

	2019		2018	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	8.922252	9.500000	8.899460
Richmond Heights	18.300000	15.879951	18.300000	15.877834
Rocky River	10.680000	10.680000	10.680000	10.680000
Seven Hills	13.490000	11.742329	13.490000	11.751933
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.631989	3.800000	3.631852
South Euclid	18.850000	18.057545	18.850000	18.041071
Strongsville	9.300000	6.769699	9.300000	6.774886
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.531354	6.700000	6.531603
Walton Hills	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	6.242885	9.700000	6.240042
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	31.500000	20.375408	27.500000	16.431962
School Districts				
Bay Village City	121.780000	50.393615	122.180000	50.763515
Beachwood City	92.100000	43.112104	92.100000	43.104780
Bedford City	75.720000	42.290278	75.720000	42.253929
Berea City	82.100000	44.663901	82.200000	44.786119
Brecksville-Broadview Heights City	82.630000	41.231976	82.790000	41.432350
Brooklyn City	64.800000	54.350155	58.700000	47.917055
Chagrin Falls Exempted Village	124.100000	59.394790	124.100000	59.382479
Cleveland Heights-University Heights City	153.600000	81.325951	154.200000	81.799266
Cleveland Municipal	79.100000	49.324018	79.300000	49.475411
Cuyahoga Heights Local	35.700000	28.150585	35.700000	28.150236
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	65.803800	95.100000	65.726392
Euclid City	97.120000	66.529621	98.820000	68.176529
Fairview Park City	98.120000	51.758149	98.720000	52.351431
Garfield Heights City	80.060000	68.898805	86.260000	74.943566
Independence Local	35.700000	33.439654	36.700000	34.442796
Lakewood City	122.230000	54.936816	122.730000	55.332758
Maple Heights City	92.700000	75.808031	92.700000	75.770493
Mayfield City	90.670000	50.262639	90.670000	50.235383
North Olmsted City	96.500000	53.612730	97.100000	54.191518
North Royalton City	67.000000	41.854432	68.500000	43.335118
Olmsted Falls City	99.700000	49.287473	100.000000	49.675918
Orange City	91.000000	44.348320	91.000000	44.338986

2017		2016		2015	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000
9.500000	9.323700	9.500000	9.355268	9.500000	9.355812
18.300000	15.978800	18.300000	15.974206	18.100000	15.772793
10.800000	10.800000	10.800000	10.800000	10.900000	10.900000
14.390000	14.210000	14.390000	14.204797	11.100000	10.909649
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
3.800000	3.651200	3.800000	3.650482	3.800000	3.650497
18.850000	18.774400	18.850000	18.792139	16.350000	16.281713
9.300000	7.161100	9.300000	7.162724	9.300000	7.167184
13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
6.700000	6.698700	6.700000	6.696303	6.700000	6.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
9.700000	6.624500	9.700000	6.622592	9.700000	6.617481
9.520000	9.520000	9.520000	9.520000	9.520000	9.520000
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
27.500000	17.749400	27.500000	17.717045	27.500000	17.732754
122.180000	57.492400	122.410000	57.719226	116.810000	52.051219
86.200000	40.307700	86.400000	40.494561	86.400000	40.452382
75.720000	45.311600	75.720000	45.204464	75.720000	45.165202
82.200000	48.682500	82.200000	48.641710	78.000000	44.455348
82.890000	44.838300	77.000000	38.920953	77.000000	38.956292
58.600000	48.792000	59.800000	49.583461	59.800000	51.751117
124.100000	61.573300	115.200000	53.245970	115.300000	53.312697
156.090000	88.487500	155.590000	87.455183	149.590000	81.308088
79.300000	52.627400	79.300000	52.527150	79.300000	52.479460
35.700000	30.136000	35.700000	30.116468	35.700000	30.136095
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
95.100000	57.918000	95.100000	57.716094	95.100000	57.553095
109.820000	85.479800	110.920000	86.405578	102.020000	77.343905
98.720000	57.008900	98.620000	56.965758	96.170000	54.497261
86.260000	77.018700	87.760000	78.487678	81.060000	77.627637
36.700000	34.743900	36.700000	34.732875	36.100000	34.102196
122.730000	62.945900	122.730000	62.852731	122.730000	62.866527
91.500000	77.326000	91.500000	76.886700	88.700000	75.860340
90.670000	53.920900	90.720000	53.838781	84.120000	47.229450
97.100000	59.966300	96.900000	59.738085	96.900000	59.732904
68.500000	44.443100	65.700000	41.636615	65.700000	41.640685
100.000000	53.739500	100.400000	54.041656	102.200000	55.818750
91.200000	45.980300	91.200000	45.679273	91.200000	45.657839

(continued)

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

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.394664	9.500000	9.397424
Richmond Heights	18.100000	15.713005	18.100000	15.713005
Rocky River	10.900000	10.900000	10.900000	10.900000
Seven Hills	11.200000	11.200000	9.700000	9.644266
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.671521	3.800000	3.670488
South Euclid	16.350000	16.121518	13.100000	13.100000
Strongsville	9.800000	7.783130	9.900000	7.479414
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.700000	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.421231	9.700000	6.419261
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	23.500000	14.048140	23.500000	14.038212
School Districts				
Bay Village City	116.810000	55.371006	116.810000	55.286249
Beachwood City	86.400000	41.766407	86.400000	41.738640
Bedford City	70.820000	39.764572	71.300000	40.121077
Berea City	78.800000	44.772680	78.900000	44.830151
Brecksville-Broadview Heights City	77.200000	40.120574	77.200000	40.065695
Brooklyn City	60.100000	48.994352	48.700000	37.463923
Chagrin Falls Exempted Village	115.600000	54.448358	115.600000	54.265225
Cleveland Heights-University Heights City	149.590000	80.380956	143.700000	74.304939
Cleveland Municipal	79.800000	52.427248	79.800000	52.116544
Cuyahoga Heights Local	35.700000	29.908060	35.700000	29.875333
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	94.100000	49.123284	94.100000	48.879625
Euclid City	100.700000	74.747787	98.400000	72.259290
Fairview Park City	96.470000	57.055088	97.700000	58.226447
Garfield Heights City	78.260000	65.674999	74.260000	61.651591
Independence Local	36.000000	34.564632	35.200000	33.702823
Lakewood City	123.230000	66.544996	115.400000	58.550776
Maple Heights City	81.200000	62.285548	78.800000	59.539249
Mayfield City	84.220000	47.578412	84.220000	47.521880
North Olmsted City	91.400000	55.237823	91.400000	55.226639
North Royalton City	65.700000	41.432447	65.700000	41.509896
Olmsted Falls City	102.200000	56.399355	102.200000	56.455233
Orange City	91.100000	47.271777	91.100000	47.199004

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$10.000000	\$10.000000	\$10.000000	\$10.000000
9.500000	9.493300	9.500000	9.498900
18.100000	15.544400	18.100000	15.539400
10.900000	10.900000	10.900000	10.900000
9.500000	9.206300	9.200000	8.822500
9.900000	9.900000	9.900000	9.900000
3.800000	3.658000	3.900000	3.756500
13.100000	13.100000	13.100000	13.100000
9.900000	7.408900	9.900000	7.363700
13.200000	13.200000	13.200000	13.200000
6.700000	6.700000	6.700000	6.700000
0.300000	0.300000	0.300000	0.300000
9.700000	5.631400	9.700000	5.620900
9.600000	9.600000	9.600000	9.600000
4.300000	4.300000	4.300000	4.300000
0.400000	0.400000	0.400000	0.400000
23.500000	13.823500	23.500000	13.802100
114.850000	52.973400	114.950000	52.910800
86.400000	41.162100	86.400000	41.016900
71.300000	37.582300	72.500000	38.699000
78.900000	38.702700	74.900000	38.557400
77.200000	39.191100	77.200000	39.117600
47.200000	34.355000	47.200000	34.212900
115.600000	47.570800	107.700000	47.326400
143.700000	71.722000	136.800000	64.315600
64.800000	31.674200	64.800000	31.506900
27.800000	21.486100	28.800000	22.462800
2.000000	2.000000	2.000000	2.000000
93.000000	40.193200	93.000000	39.905600
88.400000	53.314800	89.800000	54.466700
97.600000	56.825600	97.600000	56.744200
56.860000	42.997700	56.300000	42.119700
34.900000	32.939300	31.900000	29.896900
115.400000	56.689300	115.400000	56.402000
74.200000	49.899700	74.200000	49.776700
78.320000	40.187500	78.320000	40.100300
91.400000	52.597500	91.400000	52.528100
65.700000	41.027700	65.800000	41.083900
101.600000	54.189900	101.700000	54.171200
91.100000	47.016400	86.100000	41.824700

(continued)

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

	2019		2018	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$74.900000	\$51.415802	\$75.860000	\$52.373326
Polaris Joint Vocational	3.090000	2.685881	3.090000	2.687887
Richmond Heights Local	99.980000	60.633940	99.980000	60.544657
Rocky River City	91.370000	41.942780	91.570000	42.170058
Shaker Heights City	189.180000	91.329051	190.480000	92.546473
Solon City	89.100000	51.937272	82.200000	45.021038
South Euclid-Lyndhurst City	106.390000	61.771130	106.390000	61.702749
Strongsville City	87.680000	43.935475	81.780000	38.081306
Warrensville Heights City	98.400000	68.230822	99.700000	69.477602
Westlake City	69.150000	32.964371	69.900000	33.705595
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	7.756592	10.000000	7.742905
Cleveland Library	8.800000	7.753247	8.800000	7.483562
Cleveland Metroparks	2.750000	2.479656	2.750000	2.482653
Cleveland-Cuyahoga Port Authority	0.130000	0.102981	0.130000	0.102946
Cuyahoga Community College	4.900000	4.503539	4.500000	4.102322
Cuyahoga County Library	2.500000	2.259417	2.500000	2.259610
East Cleveland Library	7.000000	6.571145	7.000000	6.567897
Euclid Library	5.600000	4.770735	5.600000	4.840130
Lakewood Library	3.500000	1.955490	3.500000	1.949976
Rocky River Library	6.100000	3.946451	6.100000	3.949625
Shaker Heights Library	5.900000	5.156871	5.900000	5.111647
Westlake Library	2.800000	2.438352	2.800000	2.437430

(1) Information prior to 2011 is not available.

(2) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

2017		2016		2015	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$75.860000	\$55.440700	\$75.810000	\$55.367492	\$75.710000	\$55.246306
3.090000	2.940200	3.090000	2.958830	2.400000	2.269927
99.980000	64.626000	87.900000	52.440908	87.900000	52.403997
90.470000	47.288200	89.550000	46.352087	89.550000	46.297021
190.480000	99.059600	186.730000	94.724322	186.730000	94.562129
82.200000	47.334300	82.200000	47.252560	82.200000	47.254301
107.700000	67.602900	107.700000	66.667021	107.800000	66.933370
81.780000	41.015600	81.780000	41.028811	81.780000	41.060653
93.200000	68.873400	92.400000	68.038221	91.700000	67.265322
69.900000	35.843400	70.200000	36.121033	70.100000	36.054581
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	8.261500	10.000000	8.215619	10.000000	8.202961
6.800000	6.348500	6.800000	6.346494	6.800000	6.345544
2.750000	2.718300	2.750000	2.711249	2.750000	2.711903
0.130000	0.113100	0.130000	0.112770	0.130000	0.113000
4.500000	4.456900	4.000000	3.946094	4.000000	3.942787
2.500000	2.475500	2.500000	2.470717	2.500000	2.469462
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
5.600000	5.600000	5.600000	5.573114	5.600000	5.600000
3.500000	2.353400	3.500000	2.348422	3.500000	2.349153
6.100000	4.672000	6.100000	4.669830	6.100000	4.662549
4.000000	3.840000	4.000000	3.814384	4.000000	3.807300
2.800000	2.662000	2.800000	2.659630	2.800000	2.663155

(continued)

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

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$75.700000	\$54.781345	\$74.100000	\$53.140341
Polaris Joint Vocational	2.400000	2.140115	2.400000	2.131439
Richmond Heights Local	87.900000	50.761636	87.900000	50.761636
Rocky River City	89.550000	49.506723	89.450000	49.332115
Shaker Heights City	179.930000	91.727049	180.130000	91.800936
Solon City	82.200000	49.614434	82.200000	49.516875
South Euclid-Lyndhurst City	107.400000	63.776077	107.400000	63.709511
Strongsville City	81.680000	41.854334	81.680000	41.838769
Warrensville Heights City	91.800000	64.185481	89.100000	61.447102
Westlake City	70.100000	37.311048	70.100000	37.258425
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	7.800000	5.923165	7.800000	5.907156
Cleveland Library	6.800000	6.334541	6.800000	6.328350
Cleveland Metroparks	2.750000	2.704560	1.850000	1.791705
Cleveland-Cuyahoga Port Authority	0.130000	0.110629	0.130000	0.109828
Cuyahoga Community College	3.100000	3.069066	3.100000	3.060605
Cuyahoga County Library	2.500000	2.500000	2.500000	2.500000
East Cleveland Library	7.000000	6.869858	7.000000	6.864371
Euclid Library	4.000000	4.000000	4.000000	4.000000
Lakewood Library	3.500000	2.515828	3.500000	2.504421
Rocky River Library	6.100000	5.085129	6.100000	5.071419
Shaker Heights Library	4.000000	4.000000	4.000000	4.000000
Westlake Library	2.800000	2.800000	2.800000	2.800000

(1) Information prior to 2011 is not available.

(2) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$73.000000	\$49.383900	\$66.100000	\$42.458400
2.400000	2.041300	2.400000	2.013000
82.600000	41.503500	82.600000	41.364000
84.350000	44.129600	84.300000	43.948900
180.130000	86.453600	180.130000	85.736400
82.200000	48.334500	82.200000	48.186100
101.500000	55.420900	101.600000	55.340300
80.980000	40.077600	81.190000	40.254500
89.000000	50.783700	89.500000	51.116000
70.100000	36.769100	70.100000	36.668100
0.800000	0.800000	0.800000	0.800000
7.800000	5.710800	7.800000	5.674100
6.800000	6.221000	6.800000	6.217700
1.850000	1.735400	1.850000	1.724300
0.130000	0.103300	0.130000	0.102900
3.100000	3.023200	3.100000	3.015100
2.500000	2.500000	2.500000	2.500000
7.000000	6.428300	7.000000	6.396800
4.000000	4.000000	4.000000	4.000000
3.500000	2.375100	3.500000	2.355200
6.100000	5.052600	6.100000	5.028600
4.000000	4.000000	4.000000	4.000000
2.800000	2.800000	2.800000	2.773700

Cuyahoga County, Ohio
Property Tax Levies and Collections
Last Ten Years
Real and Public Utility Taxes

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2019	\$394,215,078	\$373,184,992	95%	\$15,345,256	\$388,530,248
2018	389,309,421	367,875,903	94	14,487,529	382,363,432
2017	385,385,192	364,537,824	95	12,774,286	377,312,110
2016	382,979,333	361,158,218	94	11,936,372	373,094,590
2015	389,287,547	356,148,056	91	14,333,024	370,481,080
2014	390,158,164	353,768,300	91	15,749,553	369,517,853
2013	364,260,628	334,506,534	92	15,389,021	349,895,555
2012	389,234,859	351,405,833	90	18,625,846	370,031,679
2011	391,054,735	356,161,963	91	15,269,151	371,431,114
2010	390,631,875	358,543,076	92	16,268,732	374,811,808

- (1) Does not include special district levies that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County does not identify delinquent collections by the year for which the tax was levied.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance.

Source: Cuyahoga County Budget Commission

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99%	\$47,320,406	12.0%
98	50,799,001	13.0
98	50,418,001	13.1
97	53,724,467	14.0
95	88,227,798	22.7
95	83,282,424	21.3
96	78,943,788	21.7
95	88,798,324	22.8
95	83,771,107	21.4
96	76,616,374	19.6

Cuyahoga County, Ohio
Principal Real Property Taxpayers
2019 and 2012 (1)(2)

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$112,322,620	0.38%
Cleveland-Cuyahoga County Port Authority	111,639,230	0.38
Cleveland Clinic Foundation	101,023,490	0.35
Beachwood Place, LTD	74,583,620	0.25
Progressive Corporation	74,106,700	0.25
Cleveland Propco II, LLC	59,108,780	0.20
Southpark Mall LLC	58,755,560	0.20
G&I IX 200 Public Square Garage, LLC	51,774,150	0.18
CP Commercial Delaware, LLC	49,319,270	0.17
Pinecrest Project Partners, LLC	46,355,970	0.16
Totals	<u>\$738,989,390</u>	<u>2.52%</u>
Total Real Property Assessed Valuation	<u>\$29,320,676,140</u>	
Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$127,007,170	0.44%
Key Center Properties	83,619,320	0.29
Southpark Mall, LLC	65,745,660	0.23
Progressive Corporation	63,628,920	0.22
Beachwood Place, LTD	57,858,580	0.20
Optima 55, 925, 1300, 1375, LLC	52,289,190	0.18
National City Center	45,452,780	0.16
Legacy Village Investors, LLC	39,497,510	0.13
Hub North Point Properties	39,026,300	0.13
Toledo-Lucas County Port Authority	38,973,900	0.13
Totals	<u>\$613,099,330</u>	<u>2.11%</u>
Total Real Property Assessed Valuation	<u>\$29,098,596,030</u>	

(1) Information prior to 2012 is not available.

(2) Non-exempt property only.

(3) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)(3)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2019	1,235,072	\$85,155,097,309	\$259,469,382	0.3047%	\$210.08
2018	1,243,857	77,666,605,361	200,766,146	0.2585	161.41
2017	1,248,514	77,102,660,501	222,259,855	0.2883	178.02
2016	1,249,352	77,031,383,253	242,795,758	0.3152	194.34
2015	1,255,921	77,698,574,425	262,455,208	0.3378	208.97
2014	1,280,122	77,681,165,876	282,490,306	0.3637	220.67
2013	1,280,122	77,659,433,044	335,242,118	0.4317	261.88
2012	1,280,122	83,932,106,323	360,321,785	0.4293	281.47
2011	1,280,122	84,059,739,122	308,739,556	0.3673	241.18
2010	1,280,122	83,541,467,297	313,981,182	0.3758	245.27

(1) 2018-2019 U.S. Census Bureau, 2018-2019 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2010-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities						
	General Obligation Bonds	Revenue Bonds	Certificates of Participation	Notes	Capital Leases	OPWC Loans	Loans Payable
2019	\$259,469,382	\$596,158,206	\$223,265,971	\$0	\$307,766,236	\$1,345,885	\$0
2018	200,766,146	681,206,878	235,169,929	0	334,950,486	1,049,946	366,385
2017	222,259,855	712,717,846	246,517,627	0	361,144,312	594,345	1,082,992
2016	242,795,758	597,515,568	256,864,058	0	378,556,966	625,627	1,778,577
2015	262,455,208	629,675,513	256,864,058	0	402,036,652	688,189	2,953,755
2014	282,490,306	576,029,491	256,864,058	2,000,000	425,742,974	750,752	4,109,124
2013	335,242,118	427,434,477	0	5,100,000	372,101,958	813,314	5,245,266
2012	360,321,785	441,559,586	0	7,200,000	318,365,278	907,157	6,362,745
2011	308,739,556	464,266,354	0	9,300,000	120,082,346	938,438	7,462,108
2010	313,981,182	475,635,567	0	10,150,000	20,850,538	1,001,000	8,808,359

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

Source: Cuyahoga County Fiscal Office

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Self Supporting Bonds	OPWC Loans	OWDA Loans			
\$0	\$1,805,515	\$11,308,670	\$1,401,119,865	2.07 %	\$1,134
0	1,792,092	11,779,660	1,467,081,522	2.23	1,179
0	1,196,751	9,824,229	1,555,337,957	2.49	1,246
0	682,393	10,338,527	1,489,157,474	2.44	1,192
0	278,833	11,112,538	1,566,064,746	2.57	1,247
210,000	319,873	11,897,772	1,560,414,350	2.91	1,219
3,515,000	398,251	12,566,125	1,162,416,509	2.17	908
3,765,000	476,631	13,140,331	1,152,098,513	2.15	900
4,195,000	580,557	12,467,416	928,031,775	1.73	725
4,610,000	685,755	8,186,373	843,908,774	1.57	659

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

	2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$30,536,604,620	\$30,536,604,620	\$27,878,269,480	\$27,878,269,480
Debt Limitation	\$761,915,116	\$305,366,046	\$695,456,737	\$278,782,695
Total Outstanding Debt:				
General Obligation Bonds	245,065,000	245,065,000	188,010,000	188,010,000
Revenue Bonds	566,890,000	566,890,000	643,760,000	643,760,000
Certificates of Participation	200,685,000	200,685,000	211,385,000	211,385,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,345,885	1,345,885	1,416,331	1,416,331
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,308,670	11,308,670	11,779,660	11,779,660
Total	1,027,100,070	1,027,100,070	1,058,143,083	1,058,143,083
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	0	0	0	0
Sewer General Obligation Bonds	0	0	0	0
Revenue Bonds	566,890,000	566,890,000	643,760,000	643,760,000
Certificates of Participation	200,685,000	200,685,000	211,385,000	211,385,000
Bond Anticipation Notes	0	0	0	0
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,308,670	11,308,670	11,779,660	11,779,660
Debt Service Fund Balance	47,742,782	47,742,782	73,736,289	73,736,289
Total	828,431,967	828,431,967	942,453,041	942,453,041
Net Debt	198,668,103	198,668,103	115,690,042	115,690,042
Total Legal Debt Margin	\$563,247,013	\$106,697,943	\$579,766,695	\$163,092,653
Legal Debt Margin as a Percentage of the Debt Limit	73.93%		83.36%	

(1) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	755,915,116	689,456,737
	<u>\$761,915,116</u>	<u>\$695,456,737</u>

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

2017		2016		2015	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$27,623,744,450	\$27,623,744,450	\$27,526,151,060	\$27,526,151,060	\$27,733,453,110	\$27,733,453,110
\$689,093,611	\$276,237,445	\$686,653,777	\$275,261,511	\$691,836,328	\$277,334,531
207,485,000	207,485,000	226,090,000	226,090,000	243,900,000	243,900,000
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
0	0	0	0	0	0
1,677,337	1,677,337	2,404,204	2,404,204	3,641,944	3,641,944
0	0	0	0	0	0
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
1,115,603,317	1,115,603,317	1,029,960,521	1,029,960,521	1,080,428,315	1,080,428,315
0	0	0	0	0	0
845,000	845,000	1,645,000	1,645,000	2,400,000	2,400,000
0	0	0	0	0	0
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
0	0	0	0	0	0
0	0	0	0	0	0
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
48,772,689	48,772,689	62,152,263	62,152,263	65,996,946	65,996,946
956,058,669	956,058,669	865,263,580	865,263,580	901,283,317	901,283,317
159,544,648	159,544,648	164,696,941	164,696,941	179,144,998	179,144,998
\$529,548,963	\$116,692,797	\$521,956,836	\$110,564,570	\$512,691,330	\$98,189,533
76.85%		76.01%		74.11%	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	683,093,611		680,653,777		685,836,328
	\$689,093,611		\$686,653,777		\$691,836,328

(continued)

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

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$27,694,841,450	\$27,694,841,450	\$27,652,473,090	\$27,652,473,090
Debt Limitation	\$690,871,036.25	\$276,948,415	\$689,811,827	\$276,524,731
Total Outstanding Debt:				
General Obligation Bonds	262,065,000	262,065,000	310,730,000	310,730,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Loans Payable	4,859,876	4,859,876	6,058,580	6,058,580
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	11,897,772	11,897,772	12,566,125	12,566,125
Total	1,056,262,521	1,056,262,521	753,192,956	753,192,956
Exemptions:				
Jail Facilities General Obligation Bonds	82,483,000	82,483,000	84,148,000	84,148,000
Rock Hall General Obligation Bonds	3,115,000	3,115,000	3,795,000	3,795,000
Sewer General Obligation Bonds	602,000	602,000	604,000	604,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	11,897,772	11,897,772	12,566,125	12,566,125
Debt Service Fund Balance	71,865,953	71,865,953	24,475,732	24,475,732
Total	947,403,598	947,403,598	549,427,108	549,427,108
Net Debt	108,858,923	108,858,923	203,765,848	203,765,848
Total Legal Debt Margin	\$582,012,113	\$168,089,492	\$486,045,979	\$72,758,883
Legal Debt Margin as a Percentage of the Debt Limit	84.24%		70.46%	

(2) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	684,871,036	683,811,827
	<u>\$690,871,036</u>	<u>\$689,811,827</u>

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

Source: Cuyahoga County Office of Budget and Management

2012		2011		2010	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$29,796,665,290	\$29,796,665,290	\$29,826,341,040	\$29,826,341,040	\$29,633,695,230	\$29,633,695,230
\$743,416,632	\$297,966,653	\$744,158,526	\$298,263,410	\$739,342,381	\$296,336,952
330,105,646	330,105,646	284,613,843	284,613,843	301,781,949	301,781,949
428,120,000	428,120,000	450,180,000	450,180,000	461,360,000	461,360,000
0	0	0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000	10,150,000	10,150,000
7,269,902	7,269,902	8,400,546	8,400,546	9,809,359	9,809,359
3,765,000	3,765,000	4,195,000	4,195,000	4,610,000	4,610,000
476,631	476,631	580,557	580,557	685,755	685,755
13,140,331	13,140,331	12,467,416	12,467,416	8,186,373	8,186,373
790,077,510	790,077,510	769,737,362	769,737,362	796,583,436	796,583,436
87,188,646	87,188,646	67,513,813	67,513,813	70,244,437	70,244,437
4,440,000	4,440,000	5,050,000	5,050,000	5,625,000	5,625,000
606,000	606,000	365,000	365,000	540,000	540,000
428,120,000	428,120,000	450,180,000	450,180,000	461,360,000	461,360,000
0	0	0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000	10,150,000	10,150,000
3,765,000	3,765,000	4,195,000	4,195,000	4,610,000	4,610,000
476,631	476,631	580,557	580,557	685,755	685,755
13,140,331	13,140,331	12,467,416	12,467,416	8,186,373	8,186,373
26,423,801	26,423,801	21,830,269	21,830,269	20,487,187	20,487,187
571,360,409	571,360,409	571,482,055	571,482,055	581,888,752	581,888,752
218,717,101	218,717,101	198,255,307	198,255,307	214,694,684	214,694,684
\$524,699,531	\$79,249,552	\$545,903,219	\$100,008,103	\$524,647,697	\$81,642,268
70.58%		73.36%		70.96%	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	737,416,632		738,158,526		733,342,381
	\$743,416,632		\$744,158,526		\$739,342,381

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2019

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$259,469,382	100.00 %	\$259,469,382
Revenue Bonds	596,158,206	100.00	596,158,206
Certificates of Participation	223,265,971	100.00	223,265,971
Loans	1,345,885	100.00	1,345,885
Capital Leases	<u>307,766,236</u>	100.00	<u>307,766,236</u>
<i>Total County</i>	<u>1,388,005,680</u>		<u>1,388,005,680</u>
Overlapping			
All Cities wholly within County	852,051,485	100.00	852,051,485
All Villages wholly within County	38,028,049	100.00	38,028,049
All Townships wholly within County	1,590,000	100.00	1,590,000
All School Districts (S.D.) wholly within County	1,423,239,882	100.00	1,423,239,882
Cuyahoga Community College	207,010,000	100.00	207,010,000
Strongsville, City S.D.	71,396,054	99.70	71,181,866
Olmsted Falls City S.D.	31,314,960	96.22	30,131,255
Chagrin Falls Exempted Village S.D.	<u>36,768,391</u>	64.54	<u>23,730,320</u>
<i>Total Overlapping</i>	<u>2,661,398,821</u>		<u>2,646,962,857</u>
Total Applicable to Cuyahoga County	<u><u>\$4,049,404,501</u></u>		<u><u>\$4,034,968,537</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2019 tax year, 2020 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage

Excise Tax Bonds

Last Four Years (1)(2)

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2019	\$0	\$0	\$0	\$0	N/A
2018	13,935,012	4,325,000	2,594,000	6,919,000	2.01
2017	14,086,598	4,255,000	2,721,650	6,976,650	2.02
2016	13,821,788	4,350,000	2,685,775	7,035,775	1.96

(1) The County issued the Excise Tax Bonds in December 2015.

(2) The County refunded the Excise Tax Bonds in September 2019 with General Obligation Bonds.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage

Sales Tax Bonds

Last Five Years (1)

Year	Sales Taxes	Debt Service Requirements (2)			Coverage
		Principal	Interest	Total	
2019	\$269,058,993	\$4,170,000	\$11,026,947	\$15,196,947	17.70
2018	255,526,835	1,980,000	9,795,411	11,775,411	21.70
2017	262,295,106	280,000	6,524,425	6,804,425	38.55
2016	278,394,403	275,000	6,519,235	6,794,235	40.98
2015	257,703,053	65,000	5,958,074	6,023,074	42.79

(1) The County issued the first sales tax bonds, the 2014A Various Purpose Sales Tax Revenue Bonds, in December 2014.

(2) Includes 2014A Various Purpose Sales Tax Revenue Bonds, 2015A Sales Tax Revenue Bonds - Public Square Project, 2017A Sales Tax Revenue Bonds - Arena Renovation Project, 2017B Sales Tax Revenue Bonds - Arena Renovation Project, 2017C Sales Tax Revenue Bonds - Arena Renovation Project

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sanitary Sewer Fund
Last Nine Years (1)

Year	Sanitary Sewer Service Charges and Interest	Direct Operating Expenses (3)	Net Available Revenue	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
2019	\$25,194,784	\$29,787,633	(\$4,592,849)	\$898,940	\$333,745	\$1,232,685	(3.73)
2018	28,123,736	21,637,760	6,485,976	1,134,566	360,533	1,495,099	4.34
2017	25,974,492	27,600,226	(1,625,734)	897,313	337,985	1,235,298	(1.32)
2016	26,993,055	24,162,511	2,830,544	823,113	336,056	1,159,169	2.44
2015	25,737,049	21,982,688	3,754,361	826,274	353,649	1,179,923	3.18
2014	26,432,520	19,810,148	6,622,372	1,147,186	396,497	1,543,683	4.29
2013	37,264,537	16,806,961	20,457,576	1,443,930	738,699	2,182,629	9.37
2012	11,936,751	17,363,098	(5,426,347)	410,584	159,321	569,905	(9.52)
2011	22,809,722	18,225,157	4,584,565	711,118	341,382	1,052,500	4.36

(1) Information Prior to 2011 is not available

(2) Revenue debt includes OWDA loans and OPWC loans payable solely from net revenues in the Cuyahoga County sanitary sewer enterprise fund.

(3) Direct operating expenses do not include depreciation.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Demographic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (3)</u>	<u>Population Density (Persons/Sq Mi.)</u>
2019	1,235,072	\$67,606,606,208	\$54,739	2,694.9
2018	1,243,857	65,654,504,031	52,783	2,714.1
2017	1,248,514	62,454,415,822	50,023	2,724.2
2016	1,249,352	60,601,068,112	48,506	2,726.1
2015	1,255,921	60,938,542,841	48,521	2,740.4
2014	1,280,122	53,648,632,898	41,909	2,793.2
2013	1,280,122	53,648,632,898	41,909	2,793.2
2012	1,280,122	53,648,632,898	41,909	2,793.2
2011	1,280,122	53,648,632,898	41,909	3,168.6
2010	1,280,122	53,648,632,898	41,909	3,168.6

(1) 2018-2019 U.S. Census Bureau, 2018-2019 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2010-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Computation of per capita personal income multiplied by population

(3) Bureau of Economic Analysis

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

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (4)		
Cuyahoga	Ohio	US
3.6%	4.1%	3.5%
5.1	4.6	3.9
4.9	5.0	4.4
5.4	4.9	4.9
5.0	4.9	5.3
5.3	5.7	6.2
7.2	6.6	6.5
6.6	7.2	8.1
8.0	8.6	8.9
8.6	9.6	9.4

Cuyahoga County, Ohio

Ten Largest Employers

2019 and 2012 (1)

2019			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	35,934	5.94%
University Hospitals Health System	Health care provider	17,125	2.83
U.S. Office of Personnel Management	Federal government	13,038	2.16
Minute Men Human Resource System	Staffing and employment services firm	12,679	2.10
Group Management Services Inc.	Staffing and employment services firm	10,311	1.70
Progressive Corporation	Insurance and financial company	9,878	1.63
City of Cleveland	Municipal government	7,368	1.22
Cuyahoga County	County government	6,978	1.15
MetroHealth System	Health care provider	6,947	1.15
Cleveland Metropolitan School District	Public school district	6,259	1.04
Total		126,517	20.92%
Total County Civilian Workforce (2)		604,700	
2012			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	30,600	4.98%
University Hospitals Health System	Health care provider	13,334	2.17
U.S. Office of Personnel Management	Federal government	12,035	1.96
Progressive Corporation	Insurance and financial company	7,858	1.28
Cuyahoga County	County government	7,681	1.25
City of Cleveland	Municipal government	7,061	1.15
Cleveland Metropolitan School District	Public school district	6,246	1.02
KeyCorp	Financial services	5,241	0.85
MetroHealth System	Health care provider	5,238	0.85
Case Western Reserve University	Higher education	4,636	0.75
Total		99,930	16.26%
Total County Civilian Workforce (2)		614,700	

(1) Information prior to 2012 is not available

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

Source: Crain's Cleveland Business Book of Lists 2020 - Data as of June 30, 2019

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Cuyahoga County, Ohio
County Government Employees
Last Nine Years (1)

	2019	2018	2017	2016
General Government				
Office of the County Executive	4	4	6	7
Communications Office	8	7	8	7
Human Resources	41	41	41	40
County Administrative Divisions	0	0	0	0
Fiscal Office	287	304	308	314
Information Technology	81	92	92	100
Public Works Facilities Management	293	309	289	274
County Sheriff	196	160	159	153
Employee Health and Wellness (2)	0	0	0	7
County Council	21	20	20	20
Innovation and Performance	5	4	3	1
Inspector General	9	8	7	6
Internal Audit	5	6	5	5
Personnel Review Commission	17	17	16	14
Board of Elections	117	140	81	146
Board of Revision	24	21	23	24
Justice and Public Safety				
Law Department	19	16	18	20
Fiscal Office	0	0	0	0
County Sheriff	1,134	1,098	1,042	1,062
Public Safety and Justice Services	37	34	42	41
Clerk of Courts	97	104	100	98
County Medical Examiner	103	97	93	87
Cuyahoga Support Enforcement Agency	281	295	283	283
Health and Human Services Office of Reentry	6	6	5	6
County Prosecutor	382	362	357	365
Court of Common Pleas	495	491	492	492
Domestic Relations Court	89	89	88	86
Juvenile Court	536	521	513	508
Municipal Judicial Courts	66	0	0	0
Probate Court	78	77	78	76
8th District Court of Appeals	0	0	0	0
County Law Library Resource Board	3	3	3	3
Public Defender	136	128	112	106
Development				
Development	11	12	10	11
Regional Collaboration	2	1	2	2
Information Technology	4	4	3	3
Office of Homeless Services	0	0	0	0
County Planning Commission	16	17	17	16
Soil and Water Conservation	12	12	11	10
Department of Sustainability	3	3	0	0
Social Services				
Human Resources	12	12	12	10
Information Technology	38	42	39	38
Office of Health and Human Services	13	12	11	5
Children and Family Services	842	828	817	797
Senior and Adult Services	163	163	166	163
Employment and Family Services	784	779	780	789
Cuyahoga Support Enforcement Agency	3	3	2	2
Early Childhood Invest in Children	10	10	8	7
Family and Children First Council	8	8	7	7
Office of Homeless Services	4	5	5	5
Workforce Development	11	11	10	11
County Board of Developmental Disabilities	880	959	937	1,019
Veterans Service Commission	30	30	27	29

2015	2014	2013	2012	2011
8	9	10	13	13
6	7	4	0	0
40	43	41	34	24
0	0	0	0	3
303	297	301	312	321
100	106	88	95	89
283	270	286	268	302
168	151	160	177	175
7	7	6	6	6
20	19	19	19	16
0	0	0	0	0
6	8	8	6	2
5	3	4	1	0
10	4	3	2	0
125	148	128	170	125
24	35	47	40	20
23	19	15	10	3
0	0	0	2	73
1,078	1,014	1,023	994	995
43	38	42	40	48
106	116	114	143	157
85	79	78	74	82
304	313	302	319	341
6	5	5	6	2
361	347	319	339	328
474	464	458	461	448
85	80	76	71	69
510	505	478	485	468
0	0	0	0	0
76	74	74	74	72
0	0	0	2	6
3	3	3	3	3
105	99	94	97	97
10	10	10	9	9
2	2	2	2	1
3	5	4	3	2
0	0	0	0	2
17	16	15	16	17
9	8	9	9	8
0	0	0	0	0
11	12	11	11	10
39	38	35	0	0
6	9	11	12	20
780	779	793	788	819
168	163	158	166	208
784	779	709	735	722
2	2	2	2	0
6	8	7	8	8
9	9	9	9	10
5	5	5	4	2
11	12	13	14	15
1,133	1,147	1,139	1,210	1,242
30	30	31	31	34

(continued)

Cuyahoga County, Ohio
County Government Employees (continued)
Last Nine Years (1)

	2019	2018	2017	2016
Health and Safety				
Public Works Facilities Management	17	17	17	15
Public Safety and Justice Services	36	36	33	35
Public Works				
Dog Kennel	17	0	0	0
Facilities Management	5	5	7	16
County Road and Bridge	135	135	125	118
Sanitary Engineer	126	126	125	116
County Airport	8	8	9	8
Solid Waste Management District	6	6	6	6
Miscellaneous				
Human Resources (2)	13	13	0	0
Workers Compensation Retrospective (2)	0	0	5	4
Soldiers' and Sailors' Monument	4	4	3	3
TOTALS	<u>7,783</u>	<u>7,715</u>	<u>7,478</u>	<u>7,596</u>

Note: Employees (full and part-time) are presented at Full-time
 Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Information prior to 2011 is not available.

(2) Beginning in 2018, Employee Health and Wellness and Workers Compensation Retrospective
 are combined with Human Resources under the Miscellaneous function.

Source: Cuyahoga County Office of Budget and Management

2015	2014	2013	2012	2011
15	16	11	12	13
37	38	42	43	38
0	0	0	0	0
12	16	11	15	18
120	126	129	141	161
125	117	112	114	108
5	6	7	10	12
6	6	6	6	6
0	0	0	0	0
2	2	2	2	2
3	3	2	3	3
<u>7,714</u>	<u>7,627</u>	<u>7,471</u>	<u>7,638</u>	<u>7,778</u>

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Eight Years (1)

	2019	2018	2017
Government Activities			
General Government			
Legislative and Executive			
Vehicles	10	8	8
Square footage utilization	298,693	308,083	287,479
Square footage utilization - Admin Building (3)	201,633	201,633	201,633
Board of Elections voting machines	1,835	1,705	1,705
Judicial			
Vehicles	147	148	139
Square footage utilization	3,319,341	3,319,341	3,319,341
Square footage utilization - Admin Building (3)	15,904	15,904	15,904
Public Works			
Number of Bridges	209	209	210
Miles of Roads (2)	2	2	2
Vehicles	124	121	121
Square footage utilization	85,514	77,576	98,420
Square footage utilization - Admin Building (3)	15,869	15,869	15,869
Health and Safety			
Vehicles	11	12	10
Square footage utilization	22,948	22,948	32,948
Social Services			
Vehicles	17	17	12
Square footage utilization	554,993	561,928	596,768
Square footage utilization - Admin Building (3)	515	515	515
Community Development			
Vehicles	0	0	0
Square footage utilization	49,560	49,560	49,560
Square footage utilization - Admin Building (3)	7,020	7,020	7,020
Business-Type Activities			
Sanitary Engineer			
Miles of sewer line operated	1,100	1,200	1,200
Force main miles operated	23	26	24
Wastewater treatment plants operated	2	2	2
Pump stations	63	63	56
Vehicles	87	84	81
Square footage utilization	54,407	54,407	54,407
County Airport			
Vehicles	7	7	7
Square footage utilization	250,000	250,000	250,000
Number of Hangars	76	75	75
Huntington Garage			
Square footage utilization	468,000	468,000	468,000

(1) Information prior to 2012 is not available.

(2) In 2013, the County entered into an agreement with Olmsted Township to relinquish the County's maintenance responsibilities over the Township's 22 miles of road.

(3) Information prior to 2017 is not available.

Source: Public Works

2016	2015	2014	2013	2012
8	8	10	7	7
275,789	307,573	307,573	494,381	494,381
0	0	0	0	0
1,840	1,836	1,836	1,847	1,849
139	144	139	128	123
3,319,341	3,319,341	3,319,341	3,346,047	3,346,047
0	0	0	0	0
210	210	207	196	194
2	2	2	2	24
121	123	119	129	132
88,408	112,579	104,297	117,459	117,459
0	0	0	0	0
10	11	11	11	11
32,948	32,948	32,948	33,247	33,247
12	12	12	12	12
580,916	601,657	649,132	587,283	587,283
0	0	0	0	0
0	0	0	3	3
49,560	49,560	49,560	49,127	49,127
0	0	0	0	0
1,200	1,181	1,180	1,240	1,180
24	24	24	21	16
2	2	2	2	4
56	56	56	51	47
81	75	81	74	73
54,407	55,588	55,588	55,330	55,330
7	7	10	9	9
250,000	250,104	250,104	250,000	250,000
75	75	75	75	94
468,000	468,000	468,000	468,000	468,000

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

	2019	2018	2017
Government Activities			
Legislative and Executive			
Fiscal Office			
Number of Dog License Registrations	61,560	65,015	62,219
Number of Tax Foreclosures	2,997	4,100	3,707
Board of Elections			
General Election Ballots Cast on Election Day	151,957	315,773	191,818
General Election Absentee Ballots Cast	70,691	176,550	81,575
Judicial			
Juvenile Court			
Number of Youth Supervised	1,576	1,840	1,555
Average Daily Population in Secure Detention	107	125	151
Clerk of Courts			
Number of Civil and Domestic Cases Filed	27,237	27,537	27,296
Number of Criminal Cases Filed	12,009	11,940	12,689
Court of Common Pleas			
Number of Civil Cases Disposed	13,895	13,342	12,869
Number of Criminal Dispositions	13,080	13,562	13,520
Medical Examiner			
Number of Investigations	3,279	3,246	3,430
Probate Court			
Number of New Filings	12,529	12,283	11,843
Public Defender			
Number of Municipal Intake Cases	19,372	25,720	41,840
Prosecutor			
Number of Dispositions	9,748	10,358	10,411
Sheriff			
Average Daily Population in County Jail	2,078	2,357	2,270
Public Works			
Solid Waste Management District			
Number of Solid Waste Facility Inspections	214	226	218
Dog Warden			
Number of Animals Adopted	1,480	1,392	1,515
Health and Safety			
Alcohol Drug Addiction and Mental Health Services			
Number of Individuals Served	36,559	33,193	32,985
Public Safety and Justice Services			
Number of 9-1-1 calls received by CECOMS	473,631	474,054	442,880
Social Services			
Children and Family Services			
Adoptive Finalizations	133	142	125
Number of Children in Agency Foster Homes	251	331	190
Number of Adoption Application Submitted	121	143	120
Senior and Adult Services			
Number of Service Unit Hours	384,431	375,571	340,868
Veterans Service Commission			
Number of Veteran Families Applying for Assistance	2,705	3,545	4,048
Number of Approvals for Financial Assistance	1,929	2,430	2,678
Employment and Family Services			
Number of Earned Income Tax Credits Filed (2)	3,039	3,810	5,000
Community Development			
Investment in Economic Development Projects	\$5,736,935	\$16,853,000	\$12,427,000

2016	2015	2014 (2)	2013	2012	2011	2010
65,934 3,011	66,011 2,254	69,037 2,250	71,089 2,222	77,024 1,946	78,843 2,419	N/A 2,371
369,969 227,560	239,251 84,548	217,203 133,331	167,333 89,566	356,093 263,829	241,632 130,413	214,994 199,945
1,611 161	1,738 136	1,700 155	1,367 144	1,550 116	1,716 129	1,856 125
27,000 11,690	27,148 10,614	26,000 11,000	29,038 12,374	30,734 12,209	32,769 13,404	35,523 14,571
12,421 12,019	13,180 12,153	13,864 13,178	14,826 13,178	17,334 14,856	18,393 15,435	20,794 16,486
2,594	2,456	2,250	2,258	2,442	2,673	3,274
11,960	12,369	12,809	12,809	13,161	11,302	11,340
33,133	33,065	38,269	37,130	37,320	43,657	46,962
10,652	10,476	12,000	11,533	13,020	14,099	15,003
1,900	2,020	2,050	2,030	2,090	2,097	2,080
223	248	290	568	776	1,085	1,045
1,489	1,446	1,285	1,071	1,294	1,275	1,205
23,528	19,668	19,000	17,624	52,462	43,045	46,954
481,120	750,000	760,000	758,962	756,952	800,000	795,608
119 198 114	129 203 92	140 218 118	132 235 107	141 726 108	159 337 140	169 380 450
340,436	273,152	335,000	329,166	277,342	264,743	281,529
3,570 2,385	10,195 8,271	9,889 7,666	9,785 8,095	8,816 7,865	8,643 7,361	7,543 5,963
4,973	5,100	4,500	8,095	7,865	7,361	5,963
\$19,100,000	\$19,100,000	\$15,000,000	\$13,800,982	\$10,696,000	\$17,520,106	\$12,729,300

(continued)

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

	2019	2018	2017
<i>Business-Type Activities</i>			
Sanitary Engineer			
Number of Feet of Sewer Lines Televised	1,835,960	1,370,037	1,118,916
Number of Feet of Sewer Lines Cleaned	1,827,724	1,602,512	1,287,317
Airport			
Number of Takeoffs and Landings	22,418	21,180	19,951

(1) Information for 2014 consists of estimates from the Cuyahoga County, Ohio 2014-2015 Budget Plan Report.

(2) Final numbers for earned income tax credits filed in 2017 are not available; this number is an estimate.

Sources: Various Cuyahoga County Departments

2016	2015	2014 (2)	2013	2012	2011	2010
688,072	978,218	1,750,000	1,489,817	1,676,811	1,093,915	799,000
1,201,773	1,205,530	1,780,000	1,690,945	1,688,372	1,302,340	1,745,180
23,304	28,837	33,000	33,421	34,476	34,642	43,104

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Cuyahoga County Together We Thrive

Administrative Headquarters
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OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/24/2020

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

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