



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CUYAHOGA COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021



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

County Commissioners
Cuyahoga County
2079 E. Ninth St.
Cleveland, OH 44115

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

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

Keith Faber
Auditor of State
Columbus, Ohio

September 15, 2022

This page intentionally left blank.

TABLE OF CONTENTS

| | |
|---|---------|
| Schedule of Expenditures of Federal Awards and Notes | 1 - 9 |
| Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 10 - 11 |
| Independent Auditors' Report on Compliance for Each Major Federal Program and Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 12 - 15 |
| Schedule of Findings and Questioned Costs..... | 16 - 20 |
| Summary Schedule of Prior Audit Findings and Questioned Costs | 21 - 22 |
| Corrective Action Plan..... | 23 - 24 |

This page intentionally left blank.

CUYAHOGA COUNTY, OHIO

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

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

CUYAHOGA COUNTY, OHIO

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

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

CUYAHOGA COUNTY, OHIO

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

| FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title | Federal Assistance Listing Number | Pass Through Entity Identifying Number | Provided Through to Subrecipients | Total Federal Expenditures |
|---|--|---|--|---------------------------------------|
| Social Services Block Grant: | | | | |
| Title XX (1/1/21- 6/30/21) | 93.667 | MH20 | 451,382 | 451,382 |
| Title XX (7/1/21 - 12/31/21) | 93.667 | MH21 | 217,276 | 217,276 |
| Total ALN # 93.667 | | | <u>668,658</u> | <u>668,658</u> |
| Opioid STR: | | | | |
| State Opioid Response (SOR) | 93.788 | Multiple | 4,091,971 | 4,091,971 |
| Alternate Treatment Program FY18 | 93.788 | | - | 9,718 |
| Total ALN # 93.788 | | | <u>4,091,971</u> | <u>4,101,689</u> |
| Block Grants for Community Mental Health Services: | | | | |
| Block Grant Funding (01/01/21 - 06/30/21) | 93.958 | MH21 | 419,907 | 419,907 |
| Block Grant Funding (07/01/21 - 12/31/21) | 93.958 | MH22 | 419,907 | 419,907 |
| Total ALN # 93.958 | | | <u>839,814</u> | <u>839,814</u> |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | | |
| Pass Through Contracts - TASC | 93.959 | Multiple | 887,412 | 887,412 |
| Pass Through Contracts - Women's Network | 93.959 | Multiple | 931,393 | 931,393 |
| Per Capita Prevention | 93.959 | 4253C-Primary Prevention | 1,298,229 | 1,298,229 |
| Youth-Led Prevention | 93.959 | 4253C-Primary Prevention-SFY 22 | 20,601 | 20,601 |
| Systems of Care - Youth Aftercare Programs | 93.959 | Multiple | 214,587 | 214,587 |
| Community Investments | 93.959 | 4221C-Community Investments | 3,509,071 | 3,509,071 |
| COVID-19 Emergency Funds | 93.959 | 3H80-336606-4221C | 287,613 | 287,613 |
| Total ALN # 93.959 | | | <u>7,148,906</u> | <u>7,148,906</u> |
| Passed through the Ohio Development Services Agency: | | | | |
| Block Grants for Community Mental Health Services: | | | | |
| Supportive Housing Program | 93.958 | Fed-3A90 - 336614-4221R | 65,000 | 65,000 |
| Mental Health Block Grant | | | | |
| Mental Health Court | 93.958 | FED-3A90 336614-4224N | 29,095 | 29,095 |
| Total ALN # 93.958 | | | <u>94,095</u> | <u>94,095</u> |
| Passed through the University of Maryland: | | | | |
| MaryLee Allen Promoting Safe and Stable Families Program: | | | | |
| LGBTQ Children & Youth in Foster Care | 93.556 | 90CW1145-02 | - | 320,941 |
| Total ALN # 93.556 | | | <u>-</u> | <u>320,941</u> |
| Passed through the Western Reserve Area Agency on Aging: | | | | |
| Aging Cluster: | | | | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers: | | | | |
| Older Americans Act (OAA) / Senior Community Services | 93.044 | N/A | - | 78,087 |
| Total ALN # 93.044 | | | <u>-</u> | <u>78,087</u> |
| Total Aging Cluster | | | <u>-</u> | <u>78,087</u> |
| Medicare Enrollment Assistance Program: | | | | |
| MIPPA Medicare Savings Program | 93.071 | N/A | - | 24,460 |
| Total ALN # 93.071 | | | <u>-</u> | <u>24,460</u> |
| Low-Income Home Energy Assistance: | | | | |
| Home Weatherization Assistance Program | 93.568 | N/A | - | 20,105 |
| Total ALN # 93.568 | | | <u>-</u> | <u>20,105</u> |
| Total U.S. Department of Health and Human Services | | | <u>18,353,773</u> | <u>142,536,418</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed through the Ohio Department of Public Safety: | | | | |
| Emergency Management Performance Grants: | | | | |
| Emergency Management Performance Grant FY 2020 | 97.042 | DPSFE247 | - | 172,519 |
| Emergency Management Performance Grant FY 2021 | 97.042 | DPSFE258 | - | 75,129 |
| Emergency Management Performance Grant COVID-19 Supplemental | 97.042 | DPSFE256 | - | 1,277 |
| Hazard Mitigation Grant Program FY2020 | 97.042 | DR-4424.02-P-OH | - | 32,813 |
| Total ALN # 97.042 | | | <u>-</u> | <u>281,738</u> |
| Homeland Security Grant Program: | | | | |
| State Homeland Security Program - Law Enforcement 18-21 | 97.067 | DPSFE240 | - | 144,661 |
| State Homeland Security Program - Law Enforcement 19-22 | 97.067 | DPSFE245 | - | 141,420 |
| State Homeland Security Program - Law Enforcement 20-23 | 97.067 | DPSFE245 | - | 48,516 |
| Urban Area Security Initiative Program 17-20 | 97.067 | DPSFE231 | - | 1,067,205 |
| State Homeland Security Program 17-20 | 97.067 | DPSFE231 | - | 347,137 |
| State Homeland Security Program 18-21 | 97.067 | DPSFE240 | - | 275,227 |
| State Homeland Security Program 19-22 | 97.067 | DPSFE240 | - | 68,048 |
| State Homeland Security Program 20-23 | 97.067 | DPSFE240 | - | 8,076 |
| Operation Stonegarden FY17 | 97.067 | DPSFE233 | 10,310 | 14,150 |
| Operation Stonegarden FY18 | 97.067 | DPSFE | - | 5,518 |
| Operation Stonegarden FY19 | 97.067 | DPSFE246 | - | 87,554 |
| Total ALN # 97.067 | | | <u>10,310</u> | <u>2,207,512</u> |

CUYAHOGA COUNTY, OHIO

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

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

CUYAHOGA COUNTY, OHIO

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

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

CUYAHOGA COUNTY, OHIO

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

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

CUYAHOGA COUNTY, OHIO

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

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

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

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Cuyahoga County, Ohio (the "County") under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

The County passes certain federal awards through to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash. As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E – CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

NOTE G – MATCHING REQUIREMENTS

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

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

NOTE H – DISCRETELY PRESENTED COMPONENT UNITS

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

NOTE I – PROGRAM TOTALS

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio ("County") as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 1, 2022, wherein we noted the County restated beginning net position for a correction of an error. Our report refers to other auditors who audited the financial statements of MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

County's Response to Findings

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

Purpose of This Report

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

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

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

Report on Compliance for Each Major Federal Program***Qualified and Unmodified Opinions***

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

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

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

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

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

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

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

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

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

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

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

Other Matters

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

Report on Internal Control over Compliance

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

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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated August 1, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

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

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

| | |
|---|-----|
| Internal control over major programs: | |
| • Material weakness(es) identified? | Yes |
| • Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| Type of auditors' report issued on compliance for major programs: | |
| Qualified for Foster Care, Adoption Assistance, Block Grants for the Prevention and Treatment of Substance Abuse, and CDBG Entitlement Grants Cluster and unmodified for the other major programs | |
| Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes |

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

| | |
|---|-------------|
| Dollar threshold to distinguish between Type A and Type B Programs: | \$3,000,000 |
| Auditee qualified as low-risk auditee? | No |

Section II – Financial Statement Findings

2021-001 Unreconciled Book over Bank Balance – Significant Deficiency

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

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

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

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

Views of Responsible Officials: See Corrective Action Plan.

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

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

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

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

Views of Responsible Officials: See Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

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

ALN # 93.658 – Foster Care – Title IV-E

ALN # 93.659 – Adoption Assistance – Title IV-E

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

Ohio Administrative Code Section 5101:9-7-20(A) states, in part: “income maintenance random moment sample (IMRMS), workforce random moment sample (WFRMS), social services random moment sample (SSRMS), and child welfare random moment sample (CWRMS) time studies are designed to measure activity regarding various programs. The child support random moment sample (CSRMS) is described in rule 5101:9-7-23 of the Administrative Code. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs.”

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

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

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

Ohio Administrative Code Section 5101:9-7-20(H) and 5101:9-7-23(H) state that to “assure sampling accuracy and quality control, for each sampling period, ten percent of all IMRMS, WFRMS, SSRMS, CWRMS, and CSRMS observations are systematically selected from total RMS observations, and are known as control observations. Supervisors must validate at least forty percent of the control observations for each sampling period and shall have sufficient knowledge of the programs and activities performed by the employee(s) to determine the accuracy of the response. The supervisor shall be responsible for validation of responses within the same forty-eight-

hour response period that is available to the employee. By approving the response, the supervisor is verifying that the appropriate program and activity was selected. After the supervisor approves the response, the RMS/CSRMS coordinator will accept the response within seventy-two hours.”

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

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

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

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

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

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

Views of Responsible Officials: See Corrective Action Plan.

2021-004

Subrecipient Agreements – Material Weakness and Noncompliance

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

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

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

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

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

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

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

Views of Responsible Officials: See Corrective Action Plan.

2021-005 Reporting – Material Weakness and Noncompliance

ALN # 14.218 – CDBG Entitlement Grants Cluster

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

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

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

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

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

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

Views of Responsible Officials: See Corrective Action Plan.



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

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

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



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

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

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



Cuyahoga County
Together We Thrive

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Cuyahoga County, Ohio

For the Year Ended December 31, 2021



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

Cuyahoga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Issued by The Cuyahoga County Fiscal Department:

Michael W. Chambers, CPA, Fiscal Officer

Leigh A. Tucker, CPA, Assistant Fiscal Officer

(This Page Intentionally Left Blank)

Introductory Section

(This Page Intentionally Left Blank)

Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents

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

Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (continued)

| | <i>Page</i> |
|--|--------------------|
| Statement of Cash Flows – Proprietary Funds | 36 |
| Statement of Fiduciary Net Position – Custodial Funds..... | 38 |
| Statement of Changes in Fiduciary Net Position – Custodial Funds..... | 39 |
| Notes to the Basic Financial Statements | 40 |
| Required Supplementary Information | |
| Schedule of the County’s Proportionate Share of the Net Pension/OPEB Asset/Liability – | |
| Ohio Public Employees Retirement System – Traditional Plan – Last Eight Years | 166 |
| Ohio Public Employees Retirement System – Combined Plan – Last Four Years | 168 |
| Ohio Public Employees Retirement System – OPEB Plan – Last Five Years | 170 |
| State Teachers Retirement System of Ohio – Pension – Last Nine Fiscal Years..... | 172 |
| State Teachers Retirement System of Ohio – OPEB – Last Five Fiscal Years | 174 |
| Schedule of the County’s Contributions – | |
| Ohio Public Employees Retirement System – Last Nine Years..... | 176 |
| State Teachers Retirement System of Ohio – Last Ten Years..... | 178 |
| Notes to the Required Supplementary Information | 180 |
| <i>Combining and Individual Fund Statements and Schedules</i> | |
| Combining Statements – Nonmajor Governmental Funds: | |
| Fund Descriptions..... | 185 |
| Combining Balance Sheet – Nonmajor Governmental Funds..... | 188 |
| Combining Statement of Revenues, Expenditures and Changes in | |
| Fund Balances – Nonmajor Governmental Funds..... | 189 |
| Combining Balance Sheet – Nonmajor Special Revenue Funds..... | 190 |
| Combining Statement of Revenues, Expenditures and Changes in | |
| Fund Balances – Nonmajor Special Revenue Funds..... | 196 |
| Combining Balance Sheet – Nonmajor Capital Projects Funds | 201 |
| Combining Statement of Revenues, Expenditures and Changes in | |
| Fund Balances – Nonmajor Capital Projects Funds | 202 |
| Combining Statements – Nonmajor Enterprise Funds: | |
| Fund Descriptions..... | 203 |
| Combining Statement of Fund Net Position – Nonmajor Enterprise Funds..... | 204 |

Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (continued)

| | <i>Page</i> |
|--|--------------------|
| Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds..... | 205 |
| Combining Statement of Cash Flows – Nonmajor Enterprise Funds..... | 206 |
| Combining Statements – Internal Service Funds: | |
| Fund Descriptions..... | 207 |
| Combining Statement of Fund Net Position – Internal Service Funds..... | 208 |
| Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds..... | 210 |
| Combining Statement of Cash Flows – Internal Service Funds..... | 212 |
| Combining Statements – Custodial Funds: | |
| Fund Descriptions..... | 217 |
| Combining Statement of Fiduciary Net Position – Custodial Funds..... | 218 |
| Combining Statement of Changes in Fiduciary Net Position – Custodial Funds..... | 219 |
| Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis) | |
| <i>Major Funds</i> | |
| General | 221 |
| Human Services..... | 231 |
| Health and Human Services Levy | 237 |
| County Board of Developmental Disabilities..... | 239 |
| Children Services..... | 240 |
| Coronavirus Relief..... | 241 |
| Sanitary Engineer | 243 |
| <i>Nonmajor Funds</i> | |
| Motor Vehicle Gas Tax | 244 |
| Real Estate Assessment | 246 |
| Alcohol, Drug and Mental Health Board..... | 247 |
| Cuyahoga Support Enforcement..... | 248 |
| Delinquent Real Estate Assessment | 249 |
| County Land Reutilization | 250 |
| Court..... | 251 |
| Solid Waste | 252 |
| Community Development | 253 |
| Other Community Development | 256 |
| Treatment Alternatives for Safer Communities..... | 257 |
| Victim Assistance..... | 259 |

Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (continued)

| | <i>Page</i> |
|--|--------------------|
| Youth Services..... | 261 |
| Other Judicial..... | 262 |
| Other Legislative and Executive..... | 269 |
| Other Health and Safety | 271 |
| Other Public Works | 274 |
| Other Social Services | 275 |
| Sports Facilities Enhancement..... | 277 |
| Convention Center..... | 278 |
| Hotel/Lodging Tax | 279 |
| Opioid Mitigation | 280 |
| Alcohol, Drug and Mental Health Board Grants | 281 |
| Debt Service | 282 |
| Capital Projects..... | 284 |
| Road Capital Projects | 285 |
| Convention Center Hotel Construction | 286 |
| County Airport..... | 287 |
| County Parking Garage | 288 |
| Cuyahoga County Information Systems..... | 289 |
| Central Custodial Services | 290 |
| Maintenance | 291 |
| Printing..... | 292 |
| Postage..... | 293 |
| Health Insurance..... | 294 |
| Workers' Compensation | 295 |
| III. Statistical Section | |
| Statistical Section Description..... | S1 |
| Net Position by Component – Last Ten Years | S2 |
| Changes in Net Position – Last Ten Years | S4 |
| Fund Balances, Governmental Funds – Last Ten Years..... | S8 |
| Changes in Fund Balances, Governmental Funds – Last Ten Years..... | S10 |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Years | S12 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Years..... | S14 |
| Property Tax Levies and Collections – Last Ten Years | |
| Real and Public Utility Taxes | S30 |
| Principal Real Property Taxpayers – 2021 and 2012 | S32 |

Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
Table of Contents (continued)

| | <i>Page</i> |
|--|--------------------|
| Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years | S33 |
| Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years | S34 |
| Computation of Legal Debt Margin – Last Ten Years | S36 |
| Computation of Direct and Overlapping Governmental Activities Debt | S40 |
| Pledged Revenue Coverage – Excise Tax Bonds – Last Six Years..... | S41 |
| Pledged Revenue Coverage – Sales Tax Bonds – Last Seven Years | S42 |
| Pledged Revenue Coverage – Sanitary Sewer Fund – Last Ten Years | S43 |
| Demographic Statistics – Last Ten Years..... | S44 |
| Ten Largest Employers – 2021 and 2012 | S46 |
| County Government Employees – Last Ten Years | S48 |
| Capital Asset Statistics by Function/Program – Last Ten Years | S52 |
| Operating Indicators by Function/Program – Last Ten Years | S54 |



August 1, 2022

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

As Fiscal Officer of Cuyahoga County, I am pleased to present the Cuyahoga County Annual Comprehensive Financial Report for the year ended December 31, 2021. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State.

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

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of the State of Ohio or an independent public accounting firm, if permitted by the Auditor of State. The independent public accounting firm Clark, Schaefer, Hackett & Company rendered an opinion on the County's financial statements as of December 31, 2021, and the Independent Auditors' Report on the basic financial statements is located at the front of the financial section of this report.

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the management; and evaluating the overall financial statement presentation. Included in the Annual Comprehensive Financial Report is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2021 issued by the independent auditors, Clark, Schaefer, Hackett & Company. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

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

PROFILE OF CUYAHOGA COUNTY

Cuyahoga County Snapshot

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

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

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

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

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

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

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

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

General Information

The State established Cuyahoga County on February 8, 1808, and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. However, the borders of the County were not finalized until 1843. The County covers an area of 459.8 square miles containing 59 cities and villages, the largest of which is the City of Cleveland, the County seat, as well as two townships. Based on the 2020 census, the County's population was 1,227,883 and the estimated population for 2021 is 1,249,387.

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

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

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

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

Government Structure

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

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

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

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

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

ECONOMIC OUTLOOK AND CONDITIONS

Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxpayers. A sales tax rate of 8.0 percent is collected by the State of Ohio on sales made in Cuyahoga County. The tax is split as follows: 5.75 percent for the State of Ohio; 1.25 percent for the County's General Fund; and 1.0 percent for the Greater Cleveland Regional Transit Authority (RTA). The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2021 budget.

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

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

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

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

By the end of 2021, downtown Cleveland had 9,569 market rate rental units and residential occupancy had reached the highest level since before the pandemic. Residential rents averaged \$1.72 per square foot per month. In 2021, 285 rental units were added and an additional 639 rental units and 15 for-sale units are underway. The for-sale downtown Cleveland residential market continues to grow, with 90 new condo/townhome sales in 2021 at an average price of \$259,709, this was the highest number of units sold since 2015. The population of Downtown Cleveland more than doubled from 2000 through 2020. The continued growth of the Downtown Cleveland population was supported by close to \$20 million of Cuyahoga County funding for both new construction and renovation of existing buildings for market rate rental units. Significant residential projects include the Lumen, Beacon, Athlon, Residences at 1717 East 9th, and the Garfield. The continued, on-going demand for downtown living is expected to push the Downtown Cleveland's population pass the 20,000 threshold. In terms of downtown Cleveland office space, more than 106,000 total downtown employees supported an 84.7 percent occupancy rate for Class A office space with an average asking lease rate of \$25.49 per square foot per year.

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

LONG-TERM FINANCIAL PLAN

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

The County Administration and Council have established a policy of maintaining a five year capital improvement plan for capital expenditures. It is updated by the administration and reviewed by Council during biennial budget hearings. The five year plan includes capital expenditures for new buildings and

improvements, roads and bridges, sanitary sewers, the County airport, and various types of equipment. This enables a discussion on financing these items two or three years before they are needed and allows the County to accommodate scheduled capital replacements as well as emergency expenditures without unduly burdening or restructuring the current year budget.

The Office of Budget and Management (OBM) is responsible for compiling information for the County's operating and capital budgets and performing financial analysis and administrative functions for the County Executive and Fiscal Officer.

RELEVANT FINANCIAL POLICIES

Accounting System and Budgetary Control

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

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

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

STRATEGIC PLAN

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

In 2020, the County passed legislation declaring racism as a public health crisis, established a Citizen's Advisory Council on Equity, and activated the County's Internal Equity Commission. The 17-member Citizen's Advisory Council and the 5-member Equity Commission work to look at both external, community-wide factors and internal practices that may contribute to current inequities and provide recommendations to create a more equitable County. The County continues to actively work to reduce the racial disparities in healthcare, access to healthy food and water, and general quality of life.

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

Regional Growth

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

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

Economic Opportunity

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

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

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

Cuyahoga County supported existing workforce development programs that promote rehabilitation and social reintegration of the re-entry population and encourages private-sector employers to remove bright-line barriers to employment for job-seekers with criminal records. In 2021, the County partnered with more than 16 organizations to bring awareness to the barriers of the reentry community during the 2021 Virtual Reentry Awareness Week.

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

Individual Well-Being

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

The impact of the opioid epidemic has caused a devastating chain reaction to our residents, our region, and our safety and justice services. The County's Division of Children and Family Services (DCFS) reported 507 cases of drug exposed babies in 2021 which was a decrease from 578 in 2020. In the face of this crisis, the County remains committed to fighting the opioid crisis by fighting the pharmaceutical companies head on, funding rehabilitation services, and spreading the word about the dangers of opioid prescriptions.

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

Superior Services

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

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

Cross-Sector Resources

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

ACCOMPLISHMENTS

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

- While 2021 remained a year full of challenges due to COVID-19, the County remained hard at work proactively keeping residents safe and healthy while also providing them with financial support after falling on hard times. The County maintained essential services and provided many online service options so residents could stay safe in their homes if needed. In March 2021, the American Rescue Plan Act (ARPA) was signed into law. Cuyahoga County will receive approximately \$240 million in direct aid. The funding will allow the County to maintain quality services, mitigate the continuing effects of COVID-19, and create transformative and lasting initiatives to launch Cuyahoga County towards a more vibrant and prosperous region where everyone thrives. The ARPA funding is being used for general government operations under the revenue loss expenditure category in order to free up other County funds for several major initiatives including :
 - Brownfield remediation
 - Greater Cleveland Foodbank capital improvement project
 - COVID-19 testing, contact tracing and vaccine distribution
 - Broadband program to provide affordable, high-speed, in-home internet to underserved communities
 - Homeless shelter improvements to include acquisition or rehabilitation of homeless shelters to support prevention of congregate living
- The COVID-19 pandemic showed many long-standing disparities between Black and White people in Cuyahoga County. Acknowledging these inequities and working to combat them, the County Executive established both internal and external Councils to identify opportunities and provide recommendations for improving racial equity. The Citizens' Advisory Council on Equity (external commission) and the Internal Equity Commission both submitted reports with these recommendations, and the County has taken the following actions and will continue to work on ways to solve the complex challenges of structural racism:
 - Proposed the creation of equity zones, which consider a community's health indicators as determined by the U.S. Census Bureau to potentially increase services and support in these areas
 - Released an RFP for Diversity, Equity and Inclusion training and coaching for all County employees
 - Created a new Department of Equity and Inclusion

- Signed multiple Executive Orders enhancing diversity in the County procurement process
 - Began reporting Cuyahoga Performance data by race and ethnicity when available to support the commissions' work
- Cuyahoga County opened the Cuyahoga County Diversion Center, the first-of-its-kind facility in Ohio, which operates in partnership with law enforcement to help individuals involved in a low-level offense who exhibit signs and symptoms of mental illness and/or addiction receive the help, care, and linkage to community resources they need in a treatment environment rather than going to the County jail.
- Cuyahoga County created a Division of Public Utilities to develop and implement electric micro-grids, which will help deploy more zero-emissions energy sources, make use of waste heat, reduce energy lost through transmission lines, help manage power supply and demand, and improve grid resilience to extreme weather.
- Cuyahoga County is one of the worst broadband connected areas in the country, and the pandemic made this situation even worse for families lacking internet access. The administration worked with partners to provide 7,100 residents with internet access, and 11,000 computers and laptops were made available to families. The County is continuing to develop more long-term, sustainable solutions to bridging the digital divide in underserved communities.
- Cuyahoga County is committed to providing residents with better access to Lake Erie, through the development of the Cuyahoga County Lakefront Public Access Plan. The plan aims to improve transportation networks and increase public access to Lake Erie in concert with shoreline stabilization efforts. The Plan covers the entire 30-mile Lake Erie shoreline within Cuyahoga County and is focused on the immediate shoreline, including the properties, roads, and infrastructure adjacent to the lake. Multiple projects are being developed and built out to create better access and public comment is being actively conducted.
- Cuyahoga County is committed to delivering high quality infrastructure improvements for the advancement of the County. The County's Public Works department administers the County Road Maintenance Reimbursement Program, which is a dedicated fund to partner with municipalities to extend the useful life of pavements on County roads by encouraging routine maintenance. In 2021, Public Works contributed \$15.6 million to newly under construction bridge and road projects, contributed \$7 million to six ongoing road projects, contributed approximately \$5 million to 23 communities as part of the County's 50/50 municipal programs, and awarded approximately \$2.5 million to 47 municipalities as part of the County Road Maintenance Reimbursement Program.
- Cuyahoga County funded 16 municipal programs that resulted in over 4,000 trees being planted throughout the County through the Healthy Urban Tree Canopy Program. The County participated in 40 residential solar installations and constructed 9 local government roof array systems through the Solar Co-Op Program.
- In 2021, Moody's Corporation reaffirmed Cuyahoga County's bond rating at Aa2, a definitive recognition of strong financial management and best practice financial policies.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized Annual Comprehensive Financial Report whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current Annual Comprehensive Financial Report conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA presented an award of Distinguished Budget Presentation to the County for its biennial budget beginning January 1, 2020 as well. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of two years only.

Acknowledgments

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

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Chambers CPA". The signature is fluid and cursive, with the letters "Michael W." followed by a stylized "Chambers" and "CPA" at the end.

Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio

*Principal Officials
December 31, 2021*

Elected Officials

County Council

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

Other Elected Officials

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

Court Elected Officials

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

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

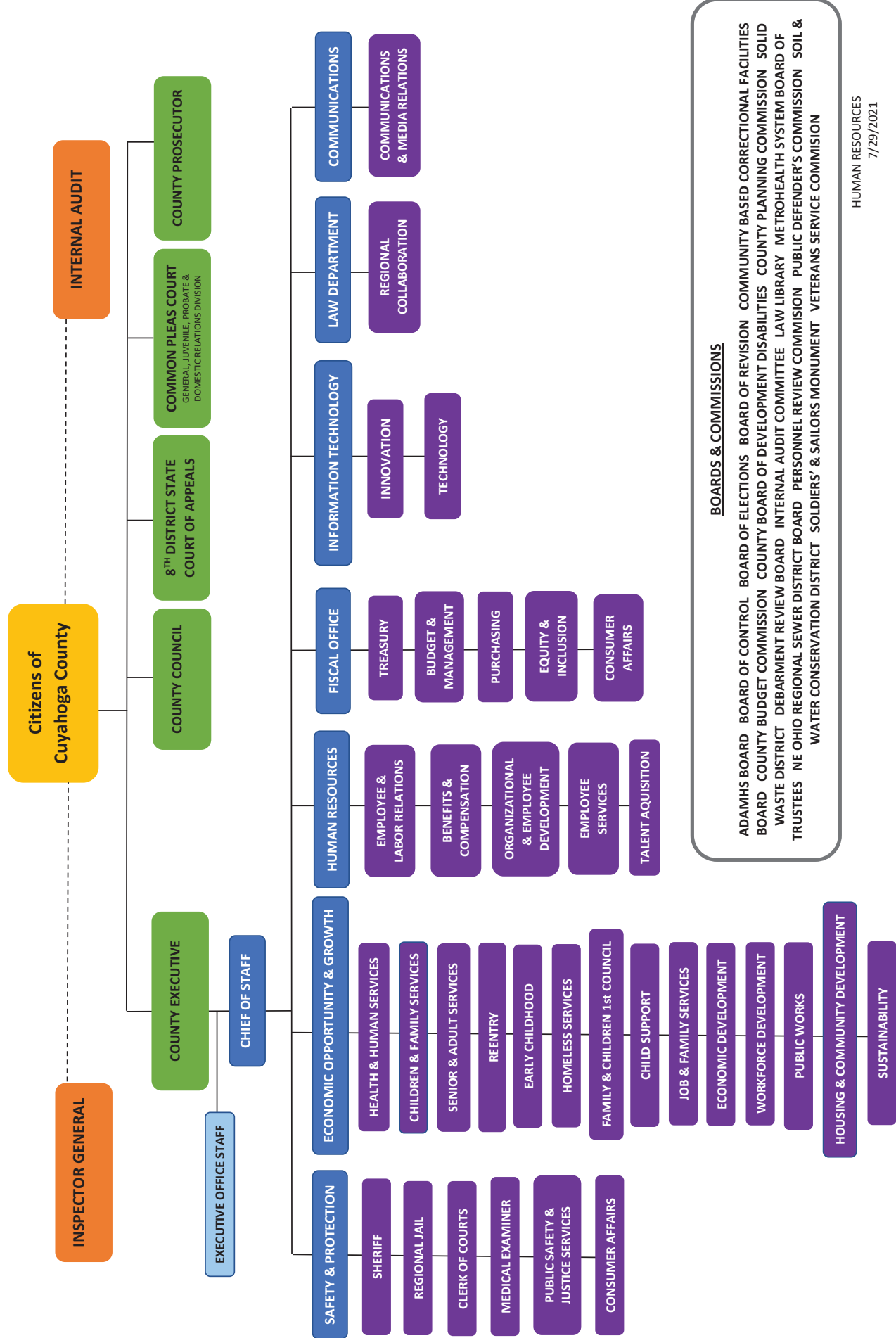
(continued)

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

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

Appointed Charter Officials

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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Cuyahoga
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

(This Page Intentionally Left Blank)

Financial Section

(This Page Intentionally Left Blank)

INDEPENDENT AUDITORS' REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund, County Board of Developmental Disabilities Fund, Children Services Fund, and Coronavirus Relief Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represents 92.5 percent, 93.3 percent, and 98.6 percent, respectively of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for MetroHealth System, is based solely on the report of other auditors.

Basis for Opinions

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

Correction of Error

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

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

As management of Cuyahoga County (the County), we offer the readers of the County's financial statements the following discussion and analysis of the financial performance as well as an overall review of the County's financial activities for the fiscal year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key Financial Highlights for 2021 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2021 by approximately \$1.14 billion (net position). Of the approximately \$1.14 billion of net position, governmental activities accounted for approximately \$1.00 billion of net position and business-type activities accounted for approximately \$140 million of net position.
- The County's overall net position increased from the prior year primarily due to lower pension and OPEB expenses.
- As of the end of 2021, the County's governmental funds reported a combined ending balance of \$1.40 billion.
- In 2017, Cuyahoga County filed suit against manufacturers, distributors, and four individuals who were instrumental in promoting opioids for sale and distribution nationally and in Cuyahoga County. In anticipation of the expected settlement, the County developed an Opioid Crisis Mitigation Plan. In 2019 and 2020, the County received an additional \$117.5 million (net of court costs and litigation fees) in settlement monies from various pharmaceutical companies. In 2021, the County received an additional \$6.3 million in settlement monies. The additional settlement will be used to continue to fund the Opioid Crisis Mitigation Plan and diversion programs
- In 2021, Cuyahoga County received \$120 million which represented the first half payment of American Rescue Plan Act (ARPA) funding.

Using this Financial Report

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

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

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

Reporting on the County as a Whole

Statement of Net Position and the Statement of Activities

While these documents include the various funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2021?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources* and *liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital's Board of Trustees who has certain powers and duties. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2021 this support amounted to \$32,472,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. During 2021, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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, children services and coronavirus relief special revenue funds and Global Center for Health Innovation (GCHI) capital projects fund.

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

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

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

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

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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 2021 compared to 2020:

(Table 1)
Net Position
(in thousands)

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

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2021. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise

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

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

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

Governmental activities current assets increased primarily due to the influx of cash due to the receipt of American Rescue Plan Act (ARPA) funding and the Emergency Rental Assistance Program funds received from the federal government. Current assets increased primarily as a result of an increase in program revenue (charges for services, program-specific grants and contributions) as well as the increase in property taxes receivable. The property taxes receivable increase is due to the increased health and human services levy from 3.9 mills to 4.7 mills commencing in 2021. Capital assets decreased in governmental activities as a result of depreciation outpacing current year additions. Capital assets increased in business-type activities due to the purchase of vehicles and ongoing construction projects. Current liabilities in governmental activities decreased from prior year primarily due to lower accounts payable and unearned revenue at year end.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2021 and 2020:

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

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

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

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

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

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

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

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

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

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

Component Unit – MetroHealth System

The MetroHealth System is the more significant of the County's component units. It is the public health care system for the County and is organized and operated by its Board of County Hospital Trustees pursuant to Chapter 339 of the Ohio Revised Code. Financial and operating highlights for 2021:

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

Financial Analysis of the County's Funds

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

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1.40 billion. Approximately \$290 million of this amount constitutes unassigned fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

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

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had a decrease in fund balance as more money was spent on social service programs than the prior year. Intergovernmental revenue increased as a result of increased funding for various health and human services programs. Expenditures increased slightly from prior year as a result of increased program spending partially offset by lower debt service cost. The health and human services levy fund had an increase in fund balance due to the replacement/increase of the 3.9 mill levy to 4.7 mills. The decrease in expenditures is also due to the County being able to utilize the coronavirus relief special revenue fund for eligible costs.

The County Board of Developmental Disabilities fund had an increase in fund balance due to a refund from the State of Ohio Department of Medicaid and Developmental Disabilities for previously unreimbursed cost for transportation and adult day services.

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

The coronavirus relief fund had no fund balance at year end due to having unearned revenue related to grant monies received before eligibility requirements have been met.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the proprietary funds increased due to the decrease in the expenses related to pension and OPEB.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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 2021, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, and changes in the anticipated uses of approved funding. Actual revenues received were \$381,712 less than certification primarily due to receiving less property taxes than estimated. The difference in property taxes was offset by an increase in sales taxes as the economy begins to recover from the effects of the COVID-19 pandemic. Actual expenditures were \$62,468,341 less than appropriations due to the County being able to use coronavirus relief funds.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2021 values compared to 2020.

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

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

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(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 | |
|-------------------------------|-------------------------|--------------------|--------------------------|-----------------|--------------------|--------------------|
| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
| General Obligation Bonds | \$265,330 | \$279,061 | \$0 | \$0 | \$265,330 | \$279,061 |
| Revenue Bonds | 452,186 | 496,276 | 0 | 0 | 452,186 | 496,276 |
| Certificates of Participation | 197,622 | 210,750 | 0 | 0 | 197,622 | 210,750 |
| OPWC Loans | 379 | 410 | 2,466 | 2,610 | 2,845 | 3,020 |
| OWDA Loans | 1,056 | 1,123 | 10,368 | 11,196 | 11,424 | 12,319 |
| Asset Retirement Obligation | 129 | 129 | 54 | 54 | 183 | 183 |
| Capital Leases | 260,967 | 279,008 | 0 | 0 | 260,967 | 279,008 |
| Compensated Absences | 35,215 | 34,667 | 609 | 738 | 35,824 | 35,405 |
| Net Pension Liability | | | | | | |
| OPERS | 402,931 | 557,864 | 8,394 | 11,622 | 411,325 | 569,486 |
| STRS | 2,424 | 5,393 | 0 | 0 | 2,424 | 5,393 |
| Net OPEB Liability | | | | | | |
| OPERS | 0 | 384,806 | 0 | 8,017 | 0 | 392,823 |
| Total | <u>\$1,618,239</u> | <u>\$2,249,487</u> | <u>\$21,891</u> | <u>\$34,237</u> | <u>\$1,640,130</u> | <u>\$2,283,724</u> |

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

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

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

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

The County's overall legal debt margin was \$620 million at December 31, 2021. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

Current Issues

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

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

Contacting the County's Financial Management

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

Cuyahoga County, Ohio

Statement of Net Position

December 31, 2021

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

(continued)

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

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

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

| | Program Revenues | | | |
|--|------------------------|---|---------------------------------------|--|
| | Expenses | Charges for Services and Operating Assessments | Operating Grants and Contributions | Capital Grants, Contributions and Interest |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$136,552,939 | \$40,469,048 | \$73,689,725 | \$959,693 |
| Legislative and Executive - External Portion | 2,818,484 | 2,835,250 | 0 | 0 |
| Judicial | 240,756,481 | 93,155,563 | 237,665,422 | 418,142 |
| Public Works | 46,646,925 | 2,556,604 | 37,926,128 | 8,194,170 |
| Health and Safety - Primary Government | 128,254,557 | 2,599,364 | 46,984,586 | 0 |
| Health and Safety - Intergovernmental | 4,268,079 | 0 | 0 | 0 |
| Social Services | 354,551,905 | 4,030,763 | 219,142,541 | 0 |
| Community Development | 80,558,238 | 14,757,110 | 18,332,929 | 9,483,832 |
| Interest and Fiscal Charges | 42,029,803 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>1,036,437,411</u> | <u>160,403,702</u> | <u>633,741,331</u> | <u>19,055,837</u> |
| Business-Type Activities: | | | | |
| Sanitary Engineer | 16,921,394 | 27,978,865 | 89,745 | 0 |
| County Airport | 4,113,667 | 1,285,320 | 205,000 | 4,842,639 |
| County Parking Garage | 3,386,224 | 4,424,653 | 0 | 0 |
| Cuyahoga County Information Systems | 583,499 | 563,790 | 0 | 0 |
| <i>Total Business-Type Activities</i> | <u>25,004,784</u> | <u>34,252,628</u> | <u>294,745</u> | <u>4,842,639</u> |
| <i>Total - Primary Government</i> | <u>\$1,061,442,195</u> | <u>\$194,656,330</u> | <u>\$634,036,076</u> | <u>\$23,898,476</u> |
| Component Units | | | | |
| MetroHealth System (1) | \$1,043,104,000 | \$1,199,409,000 | \$54,609,000 | \$1,432,000 |
| Cuyahoga County Convention Facilities Development Corporation | 21,609,966 | 7,682,707 | 239,074 | 0 |
| <i>Total - Component Units</i> | <u>\$1,064,713,966</u> | <u>\$1,207,091,707</u> | <u>\$54,848,074</u> | <u>\$1,432,000</u> |
| General Revenues | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | | | | |
| General Obligation Bond Retirement | | | | |
| Health and Human Services | | | | |
| Children's Services | | | | |
| Developmental Disabilities | | | | |
| Sales Taxes Levied for: | | | | |
| General Purposes | | | | |
| Debt Service | | | | |
| County Parking Garage | | | | |
| Hotel/Lodging Taxes | | | | |
| Excise Tax | | | | |
| Payments in Lieu of Taxes | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Gain on Sale of Capital Asset | | | | |
| Interest | | | | |
| Other | | | | |
| <i>Total General Revenues</i> | | | | |
| Transfers | | | | |
| <i>Total General Revenues and Transfers</i> | | | | |
| Change in Net Position | | | | |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | | | | |
| <i>Net Position End of Year</i> | | | | |

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Changes in Net Position | | | | |
|---|-----------------------------|-----------------|---------------------------|---|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-Type Activities | Total | MetroHealth System (1) | Cuyahoga County Convention Facilities Development Corporation |
| (\$21,434,473) | \$0 | (\$21,434,473) | \$0 | \$0 |
| 16,766 | 0 | 16,766 | 0 | 0 |
| 90,482,646 | 0 | 90,482,646 | 0 | 0 |
| 2,029,977 | 0 | 2,029,977 | 0 | 0 |
| (78,670,607) | 0 | (78,670,607) | 0 | 0 |
| (4,268,079) | 0 | (4,268,079) | 0 | 0 |
| (131,378,601) | 0 | (131,378,601) | 0 | 0 |
| (37,984,367) | 0 | (37,984,367) | 0 | 0 |
| (42,029,803) | 0 | (42,029,803) | 0 | 0 |
| (223,236,541) | 0 | (223,236,541) | 0 | 0 |
| 0 | 11,147,216 | 11,147,216 | 0 | 0 |
| 0 | 2,219,292 | 2,219,292 | 0 | 0 |
| 0 | 1,038,429 | 1,038,429 | 0 | 0 |
| 0 | (19,709) | (19,709) | 0 | 0 |
| 0 | 14,385,228 | 14,385,228 | 0 | 0 |
| (223,236,541) | 14,385,228 | (208,851,313) | 0 | 0 |
| 0 | 0 | 0 | 212,346,000 | 0 |
| 0 | 0 | 0 | 0 | (13,688,185) |
| 0 | 0 | 0 | 212,346,000 | (13,688,185) |
| 29,376,552 | 0 | 29,376,552 | 0 | 0 |
| 12,656,064 | 0 | 12,656,064 | 0 | 0 |
| 227,354,478 | 0 | 227,354,478 | 0 | 0 |
| 50,675,974 | 0 | 50,675,974 | 0 | 0 |
| 102,563,619 | 0 | 102,563,619 | 0 | 0 |
| 300,487,605 | 0 | 300,487,605 | 0 | 0 |
| 10,848,289 | 0 | 10,848,289 | 0 | 0 |
| 0 | 1,504,005 | 1,504,005 | 0 | 0 |
| 33,112,176 | 0 | 33,112,176 | 0 | 0 |
| 24,377,462 | 0 | 24,377,462 | 0 | 0 |
| 2,236,324 | 0 | 2,236,324 | 0 | 0 |
| 67,805,886 | 0 | 67,805,886 | 0 | 0 |
| 108,836 | 0 | 108,836 | 0 | 0 |
| (5,011,738) | 0 | (5,011,738) | 44,604,000 | 9,487,829 |
| 52,317,090 | 119,716 | 52,436,806 | 329,594,000 | 5,001,060 |
| 908,908,617 | 1,623,721 | 910,532,338 | 374,198,000 | 14,488,889 |
| 2,617,882 | (2,617,882) | 0 | 0 | 0 |
| 911,526,499 | (994,161) | 910,532,338 | 374,198,000 | 14,488,889 |
| 688,289,958 | 13,391,067 | 701,681,025 | 586,544,000 | 800,704 |
| 312,729,676 | 126,620,511 | 439,350,187 | (266,107,000) | 22,082,546 |
| \$1,001,019,634 | \$140,011,578 | \$1,141,031,212 | \$320,437,000 | \$22,883,250 |

Cuyahoga County, Ohio

Balance Sheet Governmental Funds December 31, 2021

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

See accompanying notes to the basic financial statements

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

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

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

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

| | |
|---|---------------|
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 1,186,731,771 |
|---|---------------|

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

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

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

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

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

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

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

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

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

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

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

| | |
|--|-------------------------------|
| <i>Net Position of Governmental Activities</i> | <u><u>\$1,001,019,634</u></u> |
|--|-------------------------------|

See accompanying notes to the basic financial statements

(This Page Intentionally Left Blank)

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

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

See accompanying notes to the basic financial statements

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

Cuyahoga County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021*

| | |
|---|----------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$146,271,518 |
|---|----------------------|

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period:

| | | |
|---------------------------|--------------|--------------|
| Capital Outlays | 19,595,655 | |
| Depreciation/Amortization | (50,698,155) | |
| Total | | (31,102,500) |

| | |
|--|-------------|
| Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. | (1,699,647) |
|--|-------------|

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

| | | |
|---------------------------|-------------|-------------|
| Delinquent Property Taxes | 2,868,868 | |
| Sales Taxes | 30,054,838 | |
| Hotel/Lodging Taxes | 352,622 | |
| Intergovernmental | 103,518,267 | |
| Charges for Services | (50) | |
| Payments in Lieu of Taxes | 147,309 | |
| Total | | 136,941,854 |

| | |
|---|------------|
| Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. | 94,967,644 |
|---|------------|

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

| | | |
|---|-----------|-----------|
| Accrued Interest on Bonds | 1,835,919 | |
| Amortization of Premium | 6,313,186 | |
| Amortization of Discount | (30,337) | |
| Deferred Charge on Refunding Amortization | (584,455) | |
| Deferred Gain on Refunding Amortization | 1,043,334 | |
| Total | | 8,577,647 |

| | |
|--|-----------|
| Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | (548,118) |
|--|-----------|

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.

| | | |
|---------|------------|------------|
| Pension | 57,785,764 | |
| OPEB | 429,995 | |
| Total | | 58,215,759 |

Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.

| | | |
|---------|-------------|-------------|
| Pension | 3,617,014 | |
| OPEB | 294,969,367 | |
| Total | | 298,586,381 |

Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities.

Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.

| | | |
|---|--------------|-------------|
| Change in Net Position | 8,608,059 | |
| Change in Internal Balance | 229,499 | |
| Change in Capital Assets | (6,633) | |
| Contractually Required Contribution - Pension | (2,994,481) | |
| Contractually Required Contribution - OPEB | (22,396) | |
| Change in Net Pension Liability | (133,837) | |
| Change in Net OPEB Liability | (15,359,011) | |
| Change in Compensated Absences | (73,639) | |
| Total | | (9,752,439) |

| | |
|--|---------|
| Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities. | (4,300) |
|--|---------|

| | |
|---|--------------|
| Other financing sources, such as inception of capital lease, in the governmental funds increase long-term liabilities in the statement of net position. | (12,163,841) |
|---|--------------|

| | |
|--|-----------------------------|
| <i>Change in Net Position of Governmental Activities</i> | <u><u>\$688,289,958</u></u> |
|--|-----------------------------|

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services
Budget Basis
For the Year Ended December 31, 2021

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

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2021*

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

(continued)

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

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

See accompanying notes to the basic financial statements

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

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

(229,499)

Change in net position of business-type activities

\$13,391,067

See accompanying notes to the basic financial statements

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

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

(continued)

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

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

Noncash Capital Financing Activities

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

Additions

| | |
|--|---------------|
| Intergovernmental | \$130,317,107 |
| Amounts Received as Fiscal Agent | 40,010,658 |
| Licenses, Permits and Fees for Other Governments | 174,973,106 |
| Fines and Forfeitures for Other Governments | 29,906,437 |
| Property Tax Collections for Other Governments | 2,408,471,765 |
| Excise Tax Collections for Other Governments | 12,131,353 |
| Special Assessment Collections for Other Governments | 15,489,301 |
| Sheriff Sales Collections for Others | 58,658,110 |
| Miscellaneous | 11,243,015 |

| | |
|------------------------|----------------------|
| <i>Total Additions</i> | <u>2,881,200,852</u> |
|------------------------|----------------------|

Deductions

| | |
|---|---------------|
| Distributions of State Funds to Other Governments | 129,663,784 |
| Licenses, Permits and Fees Distributions to Other Governments | 176,477,109 |
| Fines and Forfeitures Distributions to Other Governments | 29,886,250 |
| Property Tax Distributions to Other Governments | 2,389,832,899 |
| Excise Tax Distributions to Other Governments | 12,131,354 |
| Special Assessment Distributions to Other Governments | 49,049,557 |
| Sheriff Sales Distributions to Others | 60,064,901 |
| Distributions as Fiscal Agent | 37,956,498 |
| Miscellaneous | 7,594,422 |

| | |
|-------------------------|----------------------|
| <i>Total Deductions</i> | <u>2,892,656,774</u> |
|-------------------------|----------------------|

| | |
|--|--------------|
| <i>Net Increase (Decrease) in Fiduciary Net Position</i> | (11,455,922) |
|--|--------------|

| | |
|---|--------------------|
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | <u>490,872,511</u> |
|---|--------------------|

| | |
|---------------------------------|----------------------|
| <i>Net Position End of Year</i> | <u>\$479,416,589</u> |
|---------------------------------|----------------------|

See accompanying notes to the basic financial statements

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

Note 1 - Description of Cuyahoga County and Reporting Entity

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

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

Reporting Entity

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

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

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

MetroHealth System (the System) – MetroHealth System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. The County appoints the majority of the Hospital's Board of Trustees. The Hospital is included in the County's reporting entity because of its financial benefit/burden relationship with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2021 this support amounted to \$32,472,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the foundation) and the CCH Development Corporation (CCH), which are component units of the Hospital, are included in the Hospital's financial

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

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

Cuyahoga County Convention Facilities Development Corporation (the Corporation) – Cuyahoga County Convention Facilities Development Corporation is a legally separate, non-profit organization, which promotes the common good and welfare of the residents of Cuyahoga County by promoting revitalization, enhancing creation of new employment opportunities, and supporting economic growth for Greater Cleveland and Cuyahoga County. The County appoints the majority of the Corporation's Board of Directors. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. The Corporation paid \$26,516,168 during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021. During 2021, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

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

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

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

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

Cuyahoga County Health District
Cuyahoga Soil and Water Conservation District

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

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

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

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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

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

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

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

Basis of Accounting

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

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

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

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

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

On enterprise fund financial statements, revenue received as of December 31, 2021, for 2022 services, has been recorded as unearned revenue.

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, unavailable revenue and gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance year 2022 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales tax, payments in lieu of taxes, hotel/lodging taxes and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 22. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 18 and 19).

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

Cash and Cash Equivalents

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

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

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

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

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

During 2021, investments were limited to non-negotiable certificates of deposit, commercial paper, corporate notes, First American government obligations, STAR Ohio, federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bank bonds, federal national mortgage association bonds, federal agricultural mortgage corporation bonds, State of Israel notes, municipal securities and treasury coupon securities.

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

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

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2021 amounted to (\$5,072,998) which includes (\$4,057,153) assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

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

Restricted Assets

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

Capital Assets

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

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

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

| Description | Governmental Activities | 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.

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

During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of \$1,975,312. At December 31, 2021, the carrying amount of the asset is \$603,917. Amortization is computed using the straight-line method over the term of the agreement, which has 4 years remaining.

Pensions/Other Postemployment Benefits (OPEB)

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

Compensated Absences

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

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

Bond Premiums and Discounts

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

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

Deferred Charge/Gain on Refunding

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

Accrued Liabilities and Long-Term Obligations

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

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

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

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Council. In the general fund, assigned amounts represent intended uses established by County Council or a County official delegated that authority by County Charter or ordinance, or by State Statute. State statute authorizes the County Fiscal Officer to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Assigned amounts in the general fund were established by County Council. County Council assigned fund balance for economic development and to cover a gap between estimated revenues and appropriations in 2022's appropriated budget.

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

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

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

Interfund Balances

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

Estimates

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

Internal Activity

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

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

Budgetary Process

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

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

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

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

Net Position

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

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

Operating Revenues and Expenses

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

Contributions of Capital

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

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

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

Change in Accounting Principles

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

Restatement of Fund Balances and Net Position

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 4 – Global Center for Health Innovation

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

During 2010 the County purchased land for the GCHI site. The County subsequently leased the purchased land to the Developer for \$1 annually. This lease meets the definition of an operating lease under GASB 62 “Codification of Accounting and Financial Report Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” At December 31, 2021, the carrying value of the land is \$38,178,387.

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

The County entered into a lease agreement with the Developer for the Facility. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2021, the book value of the capitalized leased assets was \$353,743,028.

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

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

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$26,516,168 during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021.

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

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

Note 5 – Convention Center Hotel

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

Note 6 – Community Learning Center

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

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

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

Note 7 – Accountability and Compliance

Accountability

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

Compliance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2021:

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

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2021:

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

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

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

Note 8 – Fund Balances

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

| Fund Balances | General | Human Services | Health and Human Services Levy | County Board of Developmental Disabilities |
|--|-----------------------------|---------------------------|---|--|
| <i>Nonspendable</i> | | | | |
| Unclaimed Monies | \$18,918,586 | \$0 | \$0 | \$0 |
| Interfund Loans | 17,665,000 | 0 | 0 | 0 |
| <i>Total Nonspendable</i> | <i>36,583,586</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Restricted for</i> | | | | |
| Health and Human Services | 0 | 2,320,916 | 41,804,736 | 0 |
| Motor Vehicle | 0 | 0 | 0 | 0 |
| Developmental Disabilities | 0 | 0 | 0 | 215,822,083 |
| Community Development Programs | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 |
| Alcohol and Drug Preventative Services | 0 | 0 | 0 | 0 |
| Opioid Healthcare Programs | 0 | 0 | 0 | 0 |
| Health and Safety Services | 0 | 0 | 0 | 0 |
| Convention Center Hotel Operations | 0 | 0 | 0 | 0 |
| Tax Assessment Operations | 0 | 0 | 0 | 0 |
| General Government | 0 | 0 | 0 | 0 |
| Judicial Services | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 |
| Infrastructure System Operations | 0 | 0 | 0 | 0 |
| Other Purposes | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 0 | 0 |
| <i>Total Restricted</i> | <i>0</i> | <i>2,320,916</i> | <i>41,804,736</i> | <i>215,822,083</i> |
| <i>Committed to</i> | | | | |
| College Savings | 6,686 | 0 | 0 | 0 |
| <i>Assigned to</i> | | | | |
| Economic Development | 41,978,534 | 0 | 0 | 0 |
| Purchases on Order: Contractual Services | 6,359,665 | 0 | 0 | 0 |
| Year 2022 Appropriations | 5,982,323 | 0 | 0 | 0 |
| <i>Total Assigned</i> | <i>54,320,522</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Unassigned</i> | <i>290,329,038</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Total Fund Balances</i> | <i>\$381,239,832</i> | <i>\$2,320,916</i> | <i>\$41,804,736</i> | <i>\$215,822,083</i> |

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

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

Note 9 – Budgetary Basis of Accounting

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

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

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

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

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

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

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

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

Note 10 – Deposits and Investments

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

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

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

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

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$60,675,138 of the County's bank balance of \$241,529,330 was uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

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

Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

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

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

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

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

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2021. The First American Government Obligation is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

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

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

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

Note 11 – Contingent Liabilities

Grants

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

Litigation

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

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

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

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

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

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

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

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

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

Note 12 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

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

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

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which

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

are measurable as of December 31, 2021, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

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

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

Note 13 – Receivables

Receivables at December 31, 2021, consisted of property taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, settlements and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including

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

accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

The County and Gateway Economic Development Corporation of Greater Cleveland (Gateway), entered into a revolving loan agreement in 1992. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced a portion of the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. In 2020, the County refinanced the 2010 Gateway Economic Development Bonds. Loans expected to be collected in more than one year amount to \$8,108,488 in the debt service fund.

The loans receivable at December 31, 2021, reported in the community development special revenue fund, represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. Loans expected to be collected in more than one year amount to \$78,753,431 in the community development special revenue fund. The allowance for uncollectibles includes a calculation related to the "Deferred HOME Rental Rehabilitation Loans, HUD 108 Loans and the NSP Forgivable Loans programs. These programs include a forgivable clause when the project meets the affordability requirements, which is when the property owner has been living in the home for 15-20 years. Also, the allowance now factors in a calculation related to the 50 percent forgivable portion of the down payment loans, when the borrower occupies the residence for 10 years. The estimate is made to the extent that it is probable that the loans will result in being forgiven based on the County's past experience.

At December 31, 2021, the total amount of delinquent special assessments was \$31,819,642. These delinquencies will be collected in the sanitary engineer enterprise fund.

The County entered into a project funding agreement with Cuyahoga County Convention Facilities Development Corporation (the Corporation) to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Global Center for Health Innovation facility. As of December 31, 2021, the Corporation has drawn down the full balance of available funds. As of December 31, 2021, the outstanding balance was \$180,220,543. Loans expected to be collected in more than one year amount to \$152,383,475 in the GCHI capital projects fund. At December 31, 2021, there were no delinquent loans. See Note 4 for additional information.

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

| Loan | Loans Receivable | Allowances for Uncollectible | Net Loans Receivable |
|-----------------------------|----------------------|---------------------------------|-------------------------|
| The Corporation Loan | \$180,220,543 | \$0 | \$180,220,543 |
| Community Development Loans | 125,812,295 | 40,699,629 | 85,112,666 |
| Gateway Loans | 139,744,079 | 123,770,209 | 15,973,870 |
| Total | <u>\$445,776,917</u> | <u>\$164,469,838</u> | <u>\$281,307,079</u> |

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

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. As of December 31, 2021, the outstanding balance was \$500,000. Intergovernmental receivables expected to be collected in more than one year amount to \$335,000 in the debt service fund. At December 31, 2021, there were no delinquent receivables. See Note 6 for additional information.

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

A summary of the principal items of intergovernmental receivables follows:

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

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

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

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

Note 14 – Capital Assets

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

| | Balance 12/31/2020 | Additions | Reductions | Balance 12/31/2021 |
|--|-----------------------|--------------------|------------------|-----------------------|
| Business-Type Activities: | | | | |
| <i>Nondepreciable Capital Assets</i> | | | | |
| Land | \$6,198,695 | \$0 | \$0 | \$6,198,695 |
| Construction in Progress | 300 | 4,642,740 | 0 | 4,643,040 |
| <i>Total Nondepreciable Capital Assets</i> | 6,198,995 | 4,642,740 | 0 | 10,841,735 |
| <i>Depreciable Capital Assets</i> | | | | |
| Land Improvements | 57,952,509 | 0 | 0 | 57,952,509 |
| Utility Plant | 68,328,116 | 0 | 0 | 68,328,116 |
| Buildings, Structures and Improvements | 28,646,503 | 0 | 0 | 28,646,503 |
| Furniture, Fixtures and Equipment | 3,654,495 | 0 | 0 | 3,654,495 |
| Vehicles | 9,794,880 | 1,399,396 | (381,596) | 10,812,680 |
| <i>Total Depreciable Capital Assets</i> | 168,376,503 | 1,399,396 | (381,596) | 169,394,303 |
| <i>Less Accumulated Depreciation</i> | | | | |
| Land Improvements | (17,079,011) | (2,551,565) | 0 | (19,630,576) |
| Utility Plant | (39,515,444) | (812,228) | 0 | (40,327,672) |
| Buildings, Structures and Improvements | (8,759,198) | (1,146,155) | 0 | (9,905,353) |
| Furniture, Fixtures and Equipment | (2,486,407) | (265,031) | 0 | (2,751,438) |
| Vehicles | (7,324,767) | (852,843) | 381,596 | (7,796,014) |
| <i>Total Accumulated Depreciation</i> | (75,164,827) | (5,627,822) | 381,596 | (80,411,053) |
| <i>Total Depreciable Capital Assets, Net</i> | 93,211,676 | (4,228,426) | 0 | 88,983,250 |
| <i>Business-Type Activities Capital Assets, Net</i> | \$99,410,671 | \$414,314 | \$0 | \$99,824,985 |

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

| | |
|-----------------------|--------------------|
| Sanitary Engineer | \$1,864,431 |
| County Airport | 2,632,447 |
| County Parking Garage | 1,130,944 |
| Total | \$5,627,822 |

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

| | Balance 12/31/2020 | Additions | Reductions | Balance 12/31/2021 |
|---|------------------------|----------------------|-----------------------|------------------------|
| Governmental Activities: | | | | |
| <i>Nondepreciable Capital Assets</i> | | | | |
| Land | \$88,152,551 | \$143,000 | (\$1,160,417) | \$87,135,134 |
| Construction in Progress | 46,366,306 | 10,243,981 | (25,491,733) | 31,118,554 |
| <i>Total Nondepreciable Capital Assets</i> | 134,518,857 | 10,386,981 | (26,652,150) | 118,253,688 |
| <i>Depreciable Capital Assets</i> | | | | |
| Land Improvements | 11,045,307 | 0 | (22,965) | 11,022,342 |
| Buildings, Structures and Improvements | 1,412,277,759 | 25,898,733 | (3,539,436) | 1,434,637,056 |
| Furniture, Fixtures and Equipment | 61,985,453 | 1,936,785 | (1,571,656) | 62,350,582 |
| Intangible Asset - Software | 28,328,401 | 6,280,970 | 0 | 34,609,371 |
| Vehicles | 12,969,299 | 583,919 | (1,326,086) | 12,227,132 |
| Right to Use Community Center | 1,975,312 | 0 | 0 | 1,975,312 |
| Infrastructure | 264,858,954 | 0 | 0 | 264,858,954 |
| <i>Total Depreciable Capital Assets</i> | 1,793,440,485 | 34,700,407 | (6,460,143) | 1,821,680,749 |
| <i>Less Accumulated Depreciation and Amortization</i> | | | | |
| Land Improvements | (8,311,744) | (541,728) | 18,153 | (8,835,319) |
| Buildings, Structures and Improvements | (485,965,378) | (33,801,794) | 3,105,060 | (516,662,112) |
| Furniture, Fixtures and Equipment | (47,368,236) | (6,208,574) | 1,475,411 | (52,101,399) |
| Intangible Asset - Software | (2,885,300) | (262,300) | 0 | (3,147,600) |
| Vehicles | (9,622,893) | (683,025) | 1,322,289 | (8,983,629) |
| Right to Use Community Center | (1,220,416) | (150,979) | 0 | (1,371,395) |
| Infrastructure | (153,051,457) | (9,049,755) | 0 | (162,101,212) |
| <i>Total Accumulated Depreciation and Amortization</i> | (708,425,424) | (50,698,155) | 5,920,913 | (753,202,666) |
| <i>Total Depreciable Capital Assets, Net</i> | 1,085,015,061 | (15,997,748) | (539,230) | 1,068,478,083 |
| <i>Governmental Activities Capital Assets, Net</i> | \$1,219,533,918 | (\$5,610,767) | (\$27,191,380) | \$1,186,731,771 |

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

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

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.

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

The amortization schedule is as follows:

| | Governmental Activities |
|------|----------------------------|
| 2022 | \$150,979 |
| 2023 | 150,979 |
| 2024 | 150,980 |
| 2025 | 150,979 |
| | <u>\$603,917</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 2021, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

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

During 2021, the County paid \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

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

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

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

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

Note 17 – Interfund Transfers and Balances

Interfund Transfers

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

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

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

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

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

Interfund Balances

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

The above interfund balances at December 31, 2021, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

| Interfund Payable | Interfund Receivable |
|-----------------------|----------------------|
| | General |
| County Parking Garage | <u>\$18,550,000</u> |

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

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

| Year | \$18,550,000 |
|------------------------|-----------------|
| 2022 | \$885,000 |
| 2023 | 915,000 |
| 2024 | 950,000 |
| 2025 | 980,000 |
| 2026 | 1,015,000 |
| 2027 | 1,050,000 |
| 2028 | 1,090,000 |
| 2029 | 1,125,000 |
| 2030 | 1,165,000 |
| 2031 | 1,205,000 |
| 2032 | 1,250,000 |
| 2033 | 1,290,000 |
| 2034 | 1,335,000 |
| 2035 | 1,385,000 |
| 2036 | 1,430,000 |
| 2037 | 1,480,000 |
| Total | \$18,550,000 |
| <i>Stated Maturity</i> | <i>1/1/2037</i> |

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

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

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

Note 18 – Defined Benefit Pension Plans

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

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing,

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

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

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

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

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

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

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

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

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

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

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

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

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

| | <u>State and Local</u> | <u>Law Enforcement</u> |
|--|----------------------------|----------------------------|
| 2021 Statutory Maximum Contribution Rates | | |
| Employer | 14.0 % | 18.1 % |
| Employee * | 10.0 % | ** |
| 2021 Actual Contribution Rates | | |
| Employer: | | |
| Pension *** | 14.0 % | 18.1 % |
| Post-employment Health Care Benefits *** | <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

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

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

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

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

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

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

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

The County's contractually required contribution to STRS was \$291,720 for 2021. Of this amount, \$10,335 is reported as an intergovernmental payable.

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

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

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

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

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

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

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

\$58,838,230 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | OPERS Traditional Plan | OPERS Combined Plan | STRS | Total |
|--------------------------|------------------------------|---------------------------|----------------------|------------------------|
| Year Ending December 31: | | | | |
| 2022 | (\$78,419,873) | (\$581,995) | (\$1,204,724) | (\$80,206,592) |
| 2023 | (27,426,171) | (365,985) | (885,284) | (28,677,440) |
| 2024 | (65,352,846) | (649,605) | (723,935) | (66,726,386) |
| 2025 | (21,865,607) | (296,855) | (562,346) | (22,724,808) |
| 2026 | 0 | (121,491) | 0 | (121,491) |
| Thereafter | <u>0</u> | <u>(162,577)</u> | <u>0</u> | <u>(162,577)</u> |
| Total | <u>(\$193,064,497)</u> | <u>(\$2,178,508)</u> | <u>(\$3,376,289)</u> | <u>(\$198,619,294)</u> |

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

Actuarial Assumptions – OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented as follows:

| | <u>OPERS Traditional Plan</u> | <u>OPERS Combined Plan</u> |
|---|---|---|
| Wage Inflation | 3.25 percent | 3.25 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 8.25 percent including wage inflation |
| COLA or Ad Hoc COLA: | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | .5 percent, simple through 2021, then 2.15 percent, simple | .5 percent, simple through 2021, then 2.15 percent, simple |
| Investment Rate of Return | 7.2 percent | 7.2 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age |

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|-------------------|--|
| Fixed Income | 25.00 % | 1.32 % |
| Domestic Equities | 21.00 | 5.64 |
| Real Estate | 10.00 | 5.39 |
| Private Equity | 12.00 | 10.42 |
| International Equities | 23.00 | 7.36 |
| Other investments | 9.00 | 4.75 |
| Total | 100.00 % | 5.43 % |

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

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

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

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

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

Actuarial Assumptions - STRS

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

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

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

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

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

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

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

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

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

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

Note 19 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced later for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$438,953 for 2021. Of this amount, \$17,215 is reported as an intergovernmental payable.

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

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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

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

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

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

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

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

Actuarial Assumptions – OPERS

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

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

| | |
|--|---|
| Wage Inflation | 3.25 percent |
| Projected Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 6.00 percent |
| Prior Measurement date | 3.16 percent |
| Investment Rate of Return | 6.00 percent |
| Municipal Bond Rate: | |
| Current measurement date | 2.00 percent |
| Prior Measurement date | 2.75 percent |
| Health Care Cost Trend Rate: | |
| Current measurement date | 8.5 percent, initial 3.50 percent, ultimate in 2035 |
| Prior Measurement date | 10.5 percent, initial 3.50 percent, ultimate in 2030 |
| Actuarial Cost Method | Individual Entry Age |

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

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

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

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

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

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

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

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

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

Actuarial Assumptions – STRS

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

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

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

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

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

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

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

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB asset | (\$337,340) | (\$399,765) | (\$451,913) |

| | 1% Decrease | Current Trend Rate | 1% Increase |
|---|-------------|-----------------------|-------------|
| County's proportionate share of the net OPEB asset | (\$449,800) | (\$399,765) | (\$337,894) |

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

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

Note 20 – Other Employee Benefits

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2021, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

| <u>Company</u> | <u>Benefit Provided</u> |
|--|-----------------------------|
| Medical Mutual of Ohio | Medical |
| CVS Caremark | Prescription Drugs |
| Guardian Dental | Dental |
| MedMutual Life Insurance | Life Insurance |
| Ohio AFSCME Care Plan | Dental and Vision |
| VSP | Vision |
| Surency | Flexible Spending Accounts |
| Health Equity/WageWorks | COBRA Services |
| Medical Mutual of Ohio | Stop-Loss |
| Trustmark Voluntary Benefits Solutions | Voluntary Life Insurance |
| Virgin Pulse | Wellness Platform |
| Moore Counseling Services | Employee Assistance Program |

Compensated Absences

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

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

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

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

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

Note 21 – Long-Term Debt

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

| Debt Issue | Original Issue Date | Interest Rate | Original Issue | Year of Maturity |
|--|---------------------------|---------------|-------------------|---------------------|
| Governmental Activities | | | | |
| <i>General Obligation Bonds - Unvoted</i> | | | | |
| 2009 Capital Improvements Bonds | 2009 | 1.62 - 6.03% | \$163,825,000 | 2034 |
| 2019A Capital Improvement Bonds | 2019 | 3.00 - 4.00 | 39,500,000 | 2035 |
| 2019B Taxable Capital Improvement Refunding Bonds | 2019 | 1.83 - 2.14 | 37,045,000 | 2027 |
| 2020A Capital Improvement Refunding Bonds | 2020 | 3.00 - 4.00 | 56,345,000 | 2037 |
| 2020B Taxable Capital Improvement Refunding Bonds | 2020 | 0.29 - 2.26 | 52,720,000 | 2035 |
| <i>OWDA Loans from Direct Borrowings</i> | | | | |
| Solid Waste Convenience Center | 2020 | 3.43 | 1,218,908 | 2034 |
| <i>OPWC Loans from Direct Borrowings</i> | | | | |
| Schaaf Bridge | 2006 | 0.00 | 1,251,250 | 2027 |
| Turney Road | 2020 | 0.00 | N/A | N/A |
| <i>Certificate of Participation</i> | | | | |
| 2014 Convention Center Hotel | 2014 | 3.75 - 5.00 | 230,885,000 | 2044 |
| <i>Revenue Bonds</i> | | | | |
| 1992 Gateway Economic Development | 1992 | 8.63 | 35,000,000 | 2022 |
| 2010 Shaker Square Refunding Bonds | 2010 | 1.00 - 4.12 | 2,800,000 | 2030 |
| 2013A Economic Development - Steelyard Commons | 2013 | 0.60 - 5.25 | 4,205,000 | 2037 |
| 2013B Economic Development - Westin Hotel | 2013 | 1.85 - 5.75 | 5,685,000 | 2042 |
| 2014A Various Purpose Sales Tax Revenue Bonds | 2014 | 2.00 - 5.00 | 137,890,000 | 2038 |
| 2014B Western Reserve Bonds | 2014 | 3.25 - 3.80 | 22,185,000 | 2026 |
| 2014C Medical Mart/Convention Center Refunding Bonds | 2014 | 3.00 | 20,890,000 | 2027 |
| 2015A Sales Tax Revenue Bonds - Public Square Project | 2015 | 1.50 - 4.00 | 9,180,000 | 2033 |
| 2017A Sales Tax Revenue Bonds - Arena Renovation Project | 2017 | 2.50 - 5.00 | 35,000,000 | 2035 |
| 2017B Sales Tax Revenue Bonds - Arena Renovation Project | 2017 | 3.03 - 3.67 | 35,320,000 | 2035 |
| 2017C Sales Tax Revenue Bonds - Arena Renovation Project | 2017 | 1.57 - 3.57 | 70,635,000 | 2035 |
| 2020A Brownfield Refunding Bonds | 2020 | 1.50 - 2.85 | 10,485,000 | 2030 |
| 2020B Commercial Redevelopment Refunding Bonds | 2020 | 1.50 - 2.85 | 2,395,000 | 2030 |
| 2020C Gateway Arena Refunding Bonds | 2020 | 1.50 - 2.75 | 15,225,000 | 2023 |
| 2020D Economic Development - GCHI | 2020 | 3.00 - 5.00 | 140,765,000 | 2027 |
| Business-Type Activities | | | | |
| <i>OPWC Loans from Direct Borrowings</i> | | | | |
| Sanitary Sewer System Improvement | 2010 | 0.00 | 236,210 | 2031 |
| Barton, Bronson, Cook Sanitary | 2016 | 0.00 | 1,000,000 | 2038 |
| Various Sanitary Sewer Repairs in Maple Heights | 2019 | 0.00 | 76,605 | 2039 |
| Bagley Road Sanitary Sewer | 2018 | 0.00 | 695,004 | 2040 |
| <i>OWDA Loans from Direct Borrowings</i> | | | | |
| CSO Improvements | 2006 | 3.35 | 333,668 | 2025 |
| Suffolk Estates Pump Station | 2007 | 3.25 | 231,368 | 2026 |
| Woods Pump Station | 2008 | 3.25 | 612,192 | 2027 |
| CSO Improvements/E 38th 40th St | 2008 | 3.25 | 807,805 | 2027 |
| Fitch Road Sanitary Sewer | 2008 | 3.25 | 1,558,386 | 2027 |
| Echo Hills WWTP Elimination | 2009 | 3.36 | 1,937,877 | 2028 |
| Stearns and Cook Roads Sanitary Sewer | 2010 | 3.53 | 513,754 | 2030 |
| Cook Mackenzie Sanitary Sewer | 2010 | 3.52 | 683,099 | 2029 |
| Thornapple Pump Station | 2010 | 3.70 | 956,072 | 2029 |
| Sewer Repairs | 2011 | 3.25 | 2,144,266 | 2032 |
| Fernhill Sewer Replacement | 2011 | 2.66 | 1,562,868 | 2032 |
| North Granger Sewer Replacement | 2011 | 2.62 | 486,347 | 2031 |
| Dewey Road Pump Station | 2011 | 3.28 | 2,642,665 | 2032 |
| Jefferson Drive Sewer Lining | 2013 | 2.66 | 378,483 | 2032 |

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

| Debt Issue | Original Issue Date | Interest Rate | Original Issue | Year of Maturity | |
|--|---------------------------|---------------|---------------------|-------------------------|----------------------------|
| Business-Type Activities (continued) | | | | | |
| <i>OWDA Loans</i> | | | | | |
| Broadview Drill Drop and Sanitary Sewer | 2014 | 3.37% | \$339,138 | 2034 | |
| Barton, Bronson and Cook Sanitary Improvement | 2018 | 1.68 | N/A | N/A | |
| Turney Road Sewer Rehabilitation | 2018 | 2.08 | N/A | N/A | |
| Bagley Sewer and Water | 2017 | 3.03 | 1,505,375 | 2038 | |
| Bradford Pump Station Elimination | 2019 | 3.10 | 753,030 | 2039 | |
| Broadrock Drill Drop | 2020 | 2.15 | 215,278 | 2039 | |
| Egbert Road Force Main | 2020 | 4.56 | 130,450 | 2040 | |
| Richmond Forbes Pump Station Improvement | 2021 | 1.50 | N/A | N/A | |
| Changes in the County's long-term obligations during the year ended December 31, 2021, consist of the following: | | | | | |
| | Outstanding 12/31/20 | Additions | Reductions | Outstanding 12/31/21 | Amounts Due in One Year |
| Governmental Activities | | | | | |
| <i>General Obligation Bonds - Unvoted</i> | | | | | |
| 2009 Capital Improvement Bonds | | | | | |
| Build America Bonds - Serial | \$7,720,000 | \$0 | \$50,000 | \$7,670,000 | \$55,000 |
| Build America Bonds - Term | 35,740,000 | 0 | 0 | 35,740,000 | 0 |
| Recovery Zone Economic Development Bonds - Serial | 7,485,000 | 0 | 50,000 | 7,435,000 | 50,000 |
| Recovery Zone Economic Development Bonds - Term | 34,740,000 | 0 | 0 | 34,740,000 | 0 |
| 2019A Capital Improvement Bonds | | | | | |
| Serial Bonds | 39,500,000 | 0 | 480,000 | 39,020,000 | 485,000 |
| Unamortized Premium | 3,757,234 | 0 | 45,658 | 3,711,576 | 0 |
| 2019B Taxable Capital Improvement Refunding Bonds | | | | | |
| Serial Bonds | 32,725,000 | 0 | 4,520,000 | 28,205,000 | 4,565,000 |
| 2020A Capital Improvement Refunding Bonds | | | | | |
| Serial Bonds | 56,345,000 | 0 | 5,815,000 | 50,530,000 | 6,215,000 |
| Unamortized Premium | 8,328,300 | 0 | 859,510 | 7,468,790 | 0 |
| 2020B Taxable Capital Improvement Refunding Bonds | | | | | |
| Serial Bonds | 52,720,000 | 0 | 1,910,000 | 50,810,000 | 1,985,000 |
| <i>Total General Obligation Bonds - Unvoted</i> | <u>279,060,534</u> | <u>0</u> | <u>13,730,168</u> | <u>265,330,366</u> | <u>13,355,000</u> |
| <i>Net Pension Liability</i> | | | | | |
| OPERS | 557,864,040 | 0 | 154,933,655 | 402,930,385 | 0 |
| STRS | 5,393,492 | 0 | 2,969,227 | 2,424,265 | 0 |
| <i>Total Net Pension Liability</i> | <u>563,257,532</u> | <u>0</u> | <u>157,902,882</u> | <u>405,354,650</u> | <u>0</u> |
| <i>Net OPEB Liability</i> | | | | | |
| OPERS | 384,806,074 | 0 | 384,806,074 | 0 | 0 |
| <i>OWDA Loans Payable from Direct Borrowings</i> | | | | | |
| Solid Waste Convenience Center | 1,123,052 | 0 | 66,676 | 1,056,376 | 68,982 |
| <i>OPWC Loans Payable from Direct Borrowings</i> | | | | | |
| Schaaf Bridge | 375,376 | 0 | 31,281 | 344,095 | 62,562 |
| Turney Road | 34,397 | 0 | 0 | 34,397 | 0 |
| <i>Total OPWC Loans Payable from Direct Borrowings</i> | <u>409,773</u> | <u>0</u> | <u>31,281</u> | <u>378,492</u> | <u>62,562</u> |
| <i>Certificates of Participation</i> | | | | | |
| 2014 Convention Hotel | | | | | |
| Serial Bonds | 117,310,000 | 0 | 11,800,000 | 105,510,000 | 12,400,000 |
| Term Bonds | 72,125,000 | 0 | 0 | 72,125,000 | 0 |
| Unamortized Premium | 21,685,263 | 0 | 1,350,786 | 20,334,477 | 0 |
| Unamortized Discount | (370,136) | 0 | (23,056) | (347,080) | 0 |
| <i>Total Certificates of Participation</i> | <u>\$210,750,127</u> | <u>\$0</u> | <u>\$13,127,730</u> | <u>\$197,622,397</u> | <u>\$12,400,000</u> |

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

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

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

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

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

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

The general obligation and revenue bonds will be paid with intergovernmental and miscellaneous revenues in the community development special revenue fund and with property, sales and excise taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The OPWC loans will be paid from the motor vehicle and gas tax fund. The OWDA loan will be paid from the solid waste fund. Asset retirement obligations will be paid from the general fund and the airport enterprise fund. Capital Leases will be paid from the general, human services and GCHI funds.

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

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

The County's outstanding OPWC loans from direct borrowings related to governmental and business-type activities of \$378,492 and \$2,465,845, respectively, contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings related to governmental and business-type activities of \$1,056,376 and \$10,368,229, respectively, contains provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

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

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

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

| 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 Brownfield and Commercial Redevelopment and the Gateway Arena bonds were refunded in 2020.

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

| Year | Shaker Square Refunding Bonds | |
|------------------------|-------------------------------|------------------|
| | \$1,310,000 | \$500,000 |
| 2022 | \$245,000 | \$0 |
| 2023 | 260,000 | 0 |
| 2024 | 275,000 | 0 |
| 2026 | 0 | 90,000 |
| 2027 | 0 | 100,000 |
| 2028 | 0 | 95,000 |
| 2029 | 0 | 110,000 |
| Total | <u>\$780,000</u> | <u>\$395,000</u> |
| <i>Stated Maturity</i> | <i>6/1/2025</i> | <i>6/1/2030</i> |

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

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

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

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 | <u>\$700,000</u> |
| <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 | <u>\$730,000</u> | <u>\$285,000</u> | <u>\$660,000</u> |
| <i>Stated Maturity</i> | <i>12/1/2037</i> | <i>12/1/2039</i> | <i>12/1/2042</i> |

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

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

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

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 GCHI Revenue bonds. The bonds were issued at an interest rate of 3 percent. The bonds were issued for a thirteen year period with final maturity during 2027. The bonds will be retired through the debt service fund.

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

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

| <u>Year</u> | <u>\$20,890,000</u> |
|------------------------|-------------------------|
| 2022 | \$70,000 |
| 2023 | 70,000 |
| 2024 | 70,000 |
| 2025 | 75,000 |
| 2026 | <u>75,000</u> |
| Total | <u><u>\$360,000</u></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.

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

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

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

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

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

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

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

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

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.

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

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

Net proceeds of \$36,792,154 along with the County's contribution of \$16,762,603 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$47,555,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. As of December 31, 2021, \$33,575,000 of the defeased bonds are still outstanding.

On May 28, 2020, the County issued \$10,485,000 in non-tax revenue refunding bonds to refund the 2010 Brownfield Redevelopment bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue fund.

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

On May 28, 2020, the County issued \$2,395,000 in non-tax revenue refunding bonds to refund the 2010 Commercial Redevelopment, which included \$1,675,000 in serial bonds and \$720,000 in term bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue fund.

Net proceeds of \$2,356,148 along with the County's contribution of \$4,635,792 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$6,775,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

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

| Year | \$720,000 |
|------------------------|------------------|
| 2025 | \$235,000 |
| 2026 | 240,000 |
| Total | <u>\$475,000</u> |
| <i>Stated Maturity</i> | <i>6/1/2027</i> |

The remaining principal amount of the term bonds (\$245,000) will mature at the stated maturity.

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

On May 28, 2020, the County issued \$15,225,000 in non-tax revenue refunding bonds to refund the 2010 gateway arena refunding bonds. The bonds were issued at varying interest costs of 1.50 to 1.75 percent. The bonds were issued for a three year period with final maturity in 2023. The bonds will be retired through the debt service fund.

Net proceeds of \$15,067,132 along with the County's contribution of \$367,274 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$15,010,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

On September 15, 2020, the County issued \$140,765,000 in economic development revenue refunding bonds to refund the 2010 economic development GCHI revenue bonds. The bonds were sold at a premium of \$22,927,202. The bonds were issued at varying interest costs of 3.00 to 5.00 percent. The bonds were issued for a seven year period with final maturity in 2027. The bonds will be retired through the debt service fund.

Net proceeds of \$162,906,820 along with the County's contribution of \$4,067,078 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$162,935,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

On November 3, 2020, the County issued \$56,345,000 in general obligation tax-exempt capital improvement refunding bonds to refund the 2012A capital improvement general obligation bonds and a portion of the 2012B various purpose refunding bonds. The bonds were issued at a premium of \$8,328,300. The bonds were issued at varying interest costs of 3.00 to 4.00 percent. The bonds were issued for a seventeen year period with final maturity in 2037. The bonds will be retired through the debt service fund.

Net proceeds of \$64,357,013 along with the County's contribution of \$1,315,925 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$64,340,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

On November 3, 2020, the County issued \$52,720,000 in general obligation taxable capital improvement refunding bonds to refund a portion of the 2012B various purpose refunding bonds and a portion of the 2014A sales tax revenue bonds. The bonds were issued at varying interest costs of 0.29 to 2.26 percent. The bonds were issued for a sixteen year period with final maturity in 2035. The bonds will be retired through the debt service fund.

Net proceeds of \$52,418,103 along with the County's contribution of \$1,070,049 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$44,650,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. As of December 31, 2021, \$41,005,000 of the defeased bonds are still outstanding.

On May 29, 2014, the County issued \$230,885,000 in Certificates of Participation (COPS) to fund a portion of the costs of the Convention Center Hotel project, which included \$158,760,000 in serial bonds and \$72,125,000 in term bonds. The COPs were sold at a premium of \$26,430,183 and discount of \$451,125. The Certificates were issued for a thirty year period with final maturity in year 2044. The certificates will be retired through the debt service fund. The COPs were issued through a series of lease agreements and trust indentures in accordance with Section 3313.375 of the Ohio Revised Code. The COPs have designated to be "qualified

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

tax exempt obligations” within the meaning of 265(b)(3) of the Ohio Revised Code. In accordance with the lease terms, the project assets are leased to the Cleveland-Cuyahoga County Port Authority, and then subleased back to the County.

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

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

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

A line of credit has been established with OPWC for the Turney Road Improvement project in the amount of \$41,897. The County has entered into contractual agreements for construction loans from OPWC. Under the terms of those agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. The loan will not have an accurate repayment schedule until the loan is finalized and, therefore, it is not included in the schedule of future annual debt service requirements. As of December 31, 2021, the balance of the loan is \$34,397.

Lines of credit have been established with the Ohio Water Development Authority (OWDA) in the amount of \$2,300,767 for various sanitary projects. The County has entered into a contractual agreement for construction loans from the OWDA. Under the terms of this agreement, OWDA will reimburse, advance or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The County is currently making payments based upon estimates. The balances of the loans are as follows:

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

| | Outstanding 12/31/21 | Lines of Credit |
|---|-------------------------|--------------------|
| Barton, Bronson and Cook Sanitary Improvement | \$1,014,626 | \$1,698,534 |
| Turney Road Sewer Rehabilitation | 132,740 | 163,937 |
| Richmond Forbes Pump Station Improvements | 1,539 | 438,296 |
| <i>Totals</i> | <u>\$1,148,905</u> | <u>\$2,300,767</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, 2021, is \$23,804,950. The issuance consists of three separate term bonds that mature in October 2024, October 2033 and April 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent.

The guarantee of the County secures the payment of scheduled bond principal and interest payments. The guarantee is subject to annual appropriation by the County. If the County does not appropriate the funds for any given year the County’s guaranty is considered terminated. The County has appropriated funds for 2021 that meet the requirements for the issuer guaranty. As consideration for the County’s guaranty, two additional guarantees were issued (the Wolstein Issuer Guaranty and the Wolstein Trustee Guaranty). If the County is required to exercise its guaranty and certain debt funding levels are not met with the Trustee, the County may collect payment via the Wolstein Issuer Guaranty and/or the Wolstein Trustee Guaranty agreements.

The County wanted to participate in the 2017 MetroHealth System (the System) bond issue while limiting risk to the County. In lieu of funding a reserve for the issue, the County provided a standby letter of credit for \$945,660,000. The letter of credit is secured by the County’s General fund nontax revenues. If a draw on the Letter of Credit occurs the County has the right to withhold the amount of that draw from the annually appropriated amount to be provided to the System for that fiscal year. If the amount of the letter of credit draw is greater than the annual appropriation to the System, the County will have the right to terminate the letter of credit. If there is a deficiency remaining after the County reimburses its funds from the annual appropriated funds, the System will pay to the County in ten equal, annual installment payments equal to the deficiency. The County will maintain the letter of credit until debt service coverage by the System equals at least 1.75 for three consecutive years following the earlier of the completion date of the project or December 31, 2025. As of December 31, 2021, there has been no draws on the letter of credit.

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

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

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

Pledged Revenue Coverage

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

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

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

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

The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the bonds are expected to require less than 10 percent of sales tax revenues. Total principal and interest remaining on the bonds is \$287,884,081, payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were \$20,023,213 and \$311,335,894, respectively.

The County has pledged future revenues, net of operating expenses, to repay OWDA and OPWC loans in the sanitary sewer fund. The debt is payable solely from net revenues through 2040. Annual principal and interest payments on the debt issues required 9.57 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$12,834,074. Principal and interest paid for the current year and total net revenues available were \$1,292,667 and \$13,512,748, respectively.

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

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

Governmental Activities

| | General Obligation Bonds | | Revenue Bonds | | Taxable Economic Development Revenue Bonds | |
|-----------|--------------------------|--------------|-----------------|--------------|---|-------------|
| | Serial and Term | | Serial and Term | | Serial and Term | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$13,250,000 | \$4,658,181 | \$15,675,000 | \$8,318,447 | \$6,085,000 | \$1,614,152 |
| 2023 | 11,955,000 | 4,303,228 | 12,875,000 | 7,704,497 | 9,790,000 | 1,492,086 |
| 2024 | 12,150,000 | 3,990,002 | 13,375,000 | 7,205,652 | 10,010,000 | 1,339,099 |
| 2025 | 8,325,000 | 3,666,884 | 7,010,000 | 6,655,028 | 10,465,000 | 1,008,679 |
| 2026 | 8,430,000 | 3,461,085 | 15,955,000 | 6,373,027 | 4,400,000 | 646,423 |
| 2027-2031 | 45,115,000 | 13,515,118 | 82,160,000 | 22,559,187 | 7,295,000 | 1,973,889 |
| 2032-2036 | 66,125,000 | 5,223,318 | 55,900,000 | 10,067,471 | 2,270,000 | 1,174,329 |
| 2037-2041 | 3,215,000 | 96,450 | 20,310,000 | 1,226,600 | 2,080,000 | 519,487 |
| 2042 | 0 | 0 | 0 | 0 | 760,000 | 43,700 |
| Total | \$168,565,000 | \$38,914,266 | \$223,260,000 | \$70,109,909 | \$53,155,000 | \$9,811,844 |

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

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

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

| | Recovery Zone Economic Development Bonds (RZEDBs) | | Build America Bonds (BABs) | | Subsidy | Total |
|-----------|--|--------------|----------------------------|--------------|----------------|---------------|
| | Serial and Term | | Serial and Term | | | |
| | Principal | Interest | Principal | Interest | | |
| | | | | | | |
| 2022 | \$50,000 | \$2,536,946 | \$55,000 | \$2,536,946 | (\$2,025,903) | \$3,152,989 |
| 2023 | 50,000 | 2,534,325 | 50,000 | 2,534,325 | (2,023,818) | 3,144,832 |
| 2024 | 55,000 | 2,531,754 | 60,000 | 2,531,754 | (2,021,762) | 3,156,746 |
| 2025 | 3,580,000 | 2,528,740 | 3,695,000 | 2,528,740 | (2,019,363) | 10,313,117 |
| 2026 | 3,700,000 | 2,332,606 | 3,810,000 | 2,332,606 | (1,862,766) | 10,312,446 |
| 2027-2031 | 20,545,000 | 8,206,089 | 21,140,000 | 8,206,089 | (6,553,179) | 51,543,999 |
| 2032-2034 | 14,195,000 | 1,758,006 | 14,600,000 | 1,758,006 | (1,403,931) | 30,907,081 |
| Total | \$42,175,000 | \$22,428,466 | \$43,410,000 | \$22,428,466 | (\$17,910,722) | \$112,531,210 |

Business-Type Activities

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

Note 22 – Conduit Debt Obligations

Periodically, the County has issued HUD Section 108 Certificates and Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and hospital facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and, therefore, are not reported in the financial statements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond insurance.

As of December 31, 2021, the aggregate principal amounts outstanding for the HUD Section 108 Certificates and the Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$2.5 million, \$303.3 million, \$1.9 billion, and \$139.8 million, respectively.

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

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self-insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Medical Mutual of Ohio. Incurred but not reported claims of \$6,069,111 have been accrued as a liability based on a review of January through February 2022 billings provided by the County Fiscal Officer's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2020 and 2021 were as follows:

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

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2021, the County contracted with several insurance companies for insurance coverage as follows:

| Company/Type of Insurance | Coverage |
|---|---------------------|
| Continental Insurance Company | |
| Property Insurance | \$500,000,000 |
| Convention Center and Global Center for Health Innovation | 453,825,732 |
| Hilton Hotel | 301,000,000 |
| Cincinnati Insurance Company | |
| Fine Arts for Hilton Hotel | 950,883 |
| Fine Arts for Cuyahoga County | 10,000,000 |
| General Liability | 500,000/1,000,000 |
| General Liability - Court of Common Pleas | 1,000,000/2,000,000 |
| Travelers Casualty & Surety Company of America | |
| Crime and Dishonesty Insurance | 1,000,000 |
| Greenwich Insurance Company | |
| Workforce Investment Board Directors and Officers | 1,000,000 |
| Community Based Correctional Facility Governing Board | |
| E&O/EPL Professional Liability | 1,000,000 |
| Atain Specialty Insurance Company | |
| Board of Elections General Liability | 2,000,000/4,000,000 |

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

| Company/Type of Insurance | Coverage |
|---|------------|
| ACE USA International Excess Alliance LLC | |
| Sheriff's Inland Marine | \$500,000 |
| Travelers Property Casualty Company of America | |
| Prosecutor's Sex Crime Van | 312,000 |
| Commerce and Industry/Aviation Insurance | |
| County Airport | 10,000,000 |
| Premises Medical | 3,000 |
| Starr Surplus Lines Insurance Company | |
| Cyber Insurance | 3,000,000 |
| Ohio Casualty | |
| Auto On-Road Physical Damage | 16,691,794 |
| American Alternative Insurance Corporation | |
| Drone Coverage | 1,000,000 |
| CNA/Continental Casualty Company | |
| Builder's Risk Insurance for Justice Center Build Out | 4,000,000 |

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Workers' Compensation

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2021 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2021. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$6,881,586 have been accrued as a liability at December 31, 2021, based on an estimate by the County Fiscal Officer's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2021, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2020 and 2021 were as follows:

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

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

Note 24 – Leases

Operating Leases

The County is the lessee in 17 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2021 totaled \$3,662,023. The terms of all of these agreements are for ten years or less.

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2021:

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

Capital Leases

The County has entered into several lease agreements for various purposes. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The leases have been capitalized in the amount of \$590,769,817, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

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

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

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

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

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, the human services special revenue fund and the GCHI capital projects fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 25 – Related Organizations

Cuyahoga County Public Library (the Library)

The Cuyahoga County Executive and the Common Pleas Judges appoints the seven member Board of Trustees for the Library. Appointments are for seven year terms and members serve without compensation. The Library determines and operates its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code. The Library provides no financial benefit to or burden on the County.

Cleveland Metropolitan Park District (the District)

The County Probate Court appoints the three member Board of Park Commissioners for the District. Appointments are for three year terms. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services. These activities are directly controlled by the Board of Park Commissioners through the budgetary process. The District provides no financial benefit to or burden on the County.

Cuyahoga County Arts and Culture District (the District)

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

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

Cuyahoga County Land Reutilization Corporation (the Corporation)

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

Cuyahoga Community College (the College)

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

Note 26 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2021, the County contributed \$221,238.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Cuyahoga, Ashtabula, Columbiana, Geauga, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is composed of the superintendents of the Board of Developmental Disabilities of each participating county. Each participant's degree of control is limited to its representation on the board. N.E.O.N. adopts its own budget, authorizes expenditures, and hires and fires its own staff. During 2021, N.E.O.N. received funds from various sources and generates additional revenue from providing services such as MUI investigative services, provider compliance reviews, independent provider training, satisfaction survey mailings, service and support administration and family support program administration. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2021, the County contributed \$6,000.

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

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2021, the County did not make a contribution.

The County and Gateway also entered into a revolving loan agreement whereby the County agreed to issue bonds and loan the bond proceeds to Gateway to pay arena construction costs. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. In 2020, the County refinanced the 2010 Gateway Economic Development Bonds.

The County, Gateway and Destination Cleveland (formerly the Convention and Visitors Bureau of Greater Cleveland) entered into a cooperative agreement on September 15, 1992, which included a provision that allowed a credit to be given to Gateway for the incremental amount Destination Cleveland receives from the County Transient Occupancy Tax to use as payment to the County for the bonds issued. This agreement was amended on December 22, 1998, to redefine the annual incremental credit and to provide for the deposit by Destination Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$0.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

Western Reserve Area Agency on Aging (Area Agency)

The Area Agency is responsible for planning, coordinating and administering State and federal funded programs and services for older adults. It is one of twelve regional area agencies on aging designated by the Ohio Department of Aging as authorized by the federal Older Americans Act. The eighteen-member board consists of four members appointed by Cuyahoga County, one member apiece appointed by the Counties of Geauga, Medina, Lake and Lorain and ten at large appointees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2021, the County did not make a contribution.

Cleveland-Cuyahoga County Port Authority (Port Authority)

The Port Authority was created under the Ohio Revised Code. The Port Authority conducts port operations and economic development activities. The nine-member Board of Directors consists of three appointed by the Cuyahoga County Executive and six appointed by the City of Cleveland. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2021, the County did not make a contribution.

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

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2021. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management.

Northeast Ohio Regional Sewer District (District)

The District, a political subdivision of the State of Ohio, was created by Order of the Cuyahoga County Court of Common Pleas and commenced operations on July 18, 1972, under statutory provisions of the Ohio Revised Code. The District provides wastewater treatment and interceptor sewer facilities for the region composed of the City of Cleveland and 61 suburban communities. The District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") composed of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-district with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board. The annual budget is submitted to Cuyahoga County for informational purposes only and does not require its approval. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the District including budgeting, appropriating, contracting and designating management. In 2021, the County did not make a contribution.

Cuyahoga County Community Improvement Corporation

The Cuyahoga County Community Improvement Corporation (CCCIC) is an existing Community Improvement Corporation authorized by Ohio Revised Code Title XVII, Chapter 1724 and Chapter 1702 for the sole purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of Cuyahoga County. The CCCIC board is Cuyahoga County's formal review agent for industrial revenue bond financing and economic development lending activity and does not receive any contributions from the County. The CCCIC is composed of eleven trustees that serve three-year staggered terms and meet at least monthly. Article III of the CCCIC's Code of Regulations provides that the Board of Trustees shall consist of two classes of Trustee. The "County Class" consists of five members or elected officers of Cuyahoga County, and the "Private Class" shall be six members elected from persons nominated by the County Executive, in consultation with the Greater Cleveland Partnership, subject to confirmation by County Council.

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

Note 27 – Significant Commitments

Contractual Commitments

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

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

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

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

All of the remaining commitment amounts were encumbered at year end. The amount of \$2,140,033 in contracts payable for governmental activities has been capitalized.

Encumbrances

Encumbrances are commitments related to unperformed contracts for good or services. Encumbrance accounting is utilized to the extent necessary to assure budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

| | |
|--|---------------|
| Governmental Funds: | |
| General | \$12,451,684 |
| Human Services | 29,515,983 |
| Health and Human Services Levy | 822,386 |
| County Board of Developmental Disabilities | 4,720,743 |
| Children Services | 16,514,867 |
| Coronavirus Relief | 18,677,866 |
| Other Governmental Funds | 82,344,697 |
| Total Governmental Funds | 165,048,226 |
| Proprietary Funds: | |
| Sanitary Engineer | 6,766,799 |
| Other Enterprise Funds | 1,841,821 |
| Internal Service Funds | 13,781,809 |
| Total Proprietary Funds | 22,390,429 |
| Total | \$187,438,655 |

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

Note 28 – Asset Retirement Obligations

The Governmental Accounting Standards Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County/City classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of \$182,625 associated with the County's underground storage tanks was estimated by the County engineer. The remaining useful life of these USTs range from 5 to 9 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Note 29 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2021, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$4,268,079 was sub-granted to other governments and \$28,336,135 to other organizations. These amounts are reflected as intergovernmental and legislative and executive expenditures, respectively, in the Coronavirus Relief special revenue fund on the accompanying financial statements.

Note 30 – Subsequent Events

On January 13, 2022, the County issued \$190,090,000 in Sales Tax Revenue Bonds. The bonds were issued at interest rates varying from 1.95 to 4.00 percent for 15 years for the purpose of updating the facilities of the local professional baseball team.

Note 31 – The MetroHealth System (Dollars in Thousands)

The component unit financial data report in the financial statements includes MetroHealth System and all of its component units. Certain of the following MetroHealth System note disclosures do not include the MetroHealth System's component unit information.

Significant Accounting Policies

Reporting Entity The accompanying financial statements of the MetroHealth System (System) include the MetroHealth Medical Center, a short-term acute care and long-term rehabilitation facility, and a network of urban and suburban primary care health sites. The Elizabeth Severance Prentiss Center for Skilled Nursing Care ceased operations in 2021.

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

The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. To support the general operations of the System, the County approved funding of \$32,400 for 2021. The System is exempt from federal income taxes as a governmental entity.

In accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements are included, as a discretely presented component unit, in the Cuyahoga County's Annual Comprehensive Financial Report (ACFR). A copy of the ACFR can be obtained from Cuyahoga County Fiscal Officer, 2079 East 9th Street, Cleveland, Ohio 44115.

Furthermore, in accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements include The MetroHealth Foundation, Inc. (Foundation) and CCH Development Corporation (CCH) as discretely presented component units and Recovery Resources, MHS CareInnovation LLC, MetroHealth Holdings LLC, MHS Purchasing LLC, Lumina Imaging and Select Assurance Captive LLC as blended component units. The System holds an equity interest in a joint venture with partial ownership of Senior & Rehab Care at MetroHealth LLC. Additionally, MH Holdings LLC holds an equity interest in a joint venture with partial ownership in NEO Total Health and Wellness LLC.

The Foundation is a nonprofit organization acting primarily as a fundraising organization to supplement the resources that are available to the System in support of its programs. Although the System does not control the timing or the amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to support the activities of the System. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the System, it is considered a component unit of the System. Complete financial statements of the Foundation can be obtained by writing to The MetroHealth Foundation, 2500 MetroHealth Drive, Cleveland, Ohio 44109.

CCH Development Corporation (CCH), was formed on August 1, 2017, for the benefit of, and to support the System's community through economic and community development. CCH is a legally separate nonprofit corporation, exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The System appoints the voting majority of CCH's Board; however, the System does not have a financial benefit/burden relationship and is not able to impose its will on CCH. The System has determined it would be misleading to exclude CCH and therefore it has been presented as a component unit.

Recovery Resources, MHS Care-Innovation LLC, MetroHealth Holdings LLC, MHS Purchasing LLC, Lumina Imaging and Select Assurance Captive LLC are presented as blended component units of the System. Although these entities are legally separate, the System is the sole corporate member. System's management has operational responsibility for these component units as they almost exclusively support the System's mission and operations. The blended component unit's financial activity is included within the activities of the System and any activity between the System and its blended component units is eliminated.

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

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

Separately issued financial statements for the component units are prepared for Select Assurance Captive LLC and Recovery Resources and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Basis of Accounting The System reports only "business-type" activities, which requires the following financial statements and management discussion and analysis:

- Management's discussion and analysis
- Basic financial statements including a statement of net position, statement of activities and statement of cash flows, for the System as a whole
- Notes to the Financial Statements

The System is accounted for as a proprietary fund (enterprise fund) using the flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the System's operations are included in the Statement of Net Position. Revenue is recognized in the period in which it is earned, and expenses are recognized in the period in which incurred.

The System's fiscal year is the calendar year. Pursuant to Ohio law, the System submits a budget to the County by November 1 of each year. The fundamental purpose of the budget is to plan for an expected level of operations and to provide management with a tool to control deviation from such a plan. The budget is prepared on an accrual basis.

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

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

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

Net patient service revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of \$67,884 in 2021.

The System has agreements with third-party payors that provide for payment at amounts different from established charge rates. A summary of the basis of payment by major third-party payors follows:

Medicare and Medicaid Inpatient acute care, behavioral medicine, rehabilitation, skilled nursing and outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively-determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

The System also receives reimbursement for medical education costs, disproportionate share and unreimbursed Medicare bad debts which are reimbursed at interim rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare Administrative Contractor (MAC). The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts recorded at interim and final settlements are reported in the Statement of Revenues, Expenses, and Changes in Net Position in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$2,548 in 2021, due to prior year retroactive adjustments of amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 26 percent and 39 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2021. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements. The System believes that it is compliant with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing that would have a material effect on the financial statements.

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

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

Other Payors The System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates-per-discharge, discounts from established charges, and prospectively determined per diem rates.

Hospital Franchise Fee Program (HFF) In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Hospitals (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). The program provided access to available federal funding up to 100 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. Effective July 1, 2009, the UPL program was expanded to include Section 501(c)(3) non-profit hospitals. As a result of the program expansion, the funding mechanism moved from inter-governmental payments to a HFF tax paid by the participating hospitals to draw down federal matching funds. In State Fiscal Year 2020, the Program was redesigned using a Cost Coverage Add-on (CCA) model, resulting in additional payments added to the System's base rate for each Medicaid inpatient discharge and outpatient service. As a result of the Pandemic in 2020 and 2021, hospital additional payments (HAP) were made to hospitals as the CCA payment methodology was unable to distribute adequate funds to participating hospitals due to reduced patient volumes associated with the pandemic. At December 31, 2021, \$21,289 was due to the System and recorded in the Statement of Net Position in other receivables. The estimate recorded in net patient service revenue for HFF by the System was \$136,906 in 2021. The System incurred franchise fee expense of \$29,791 in 2021 and recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. At December 31, 2021, the System had prepaid Program assessments of \$8,523 recorded in the Statement of Net Position in prepaid expenses.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs resulting from this status totaling \$36,649 for 2021. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$26,942 in 2021, reduced by HCAP assessments recorded by the System of \$4,263 in 2021.

Care Innovation and Community Improvement Program The Care and Innovation and Community Improvement Program (CICIP), established by House Bill 49, provides for each participating nonprofit hospital agency and public hospital agency to receive supplemental payments under the Medicaid program for physician and other professional services that are covered by the Medicaid program and provided to Medicaid recipients. The amount of the supplemental payments is equal to the difference between the Medicaid rates for the services and the average commercial rates for the services. Participating nonprofit and public hospital agencies are responsible for the State share of the program's costs and the Medicaid Director may terminate or adjust the amount of supplemental payments if funding for the program is inadequate. As the program develops, specific duties and goals to benefit Medicaid recipients will be defined.

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

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

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

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

The charges foregone for charity care provided by the System, totaled \$176,366 in 2021, which represents 4.3 percent of gross charges and are not reported as revenue.

Grants The System receives financial assistance from federal and state agencies in the United States in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the System.

COVID-19 On March 11, 2020, the World Health Organization declared the spread of the novel strain of coronavirus called COVID-19 a pandemic. Shortly thereafter, on March 13, the U.S. Federal Government declared the widespread outbreak of COVID-19 within the country to be a national emergency. In response to the economic fallout of the COVID-19 pandemic, a stimulus bill known as the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by U.S. Congress and signed into law on March 27, 2020.

The System received grants totaling \$5,490 through funds established by the CARES Act (Stimulus funding) in 2021. The System met the requirements for revenue recognition, and the Stimulus funding is included in Non-Operating Revenues on the Statements of Revenues, Expenses and Changes in Net Position.

During 2020, the System received \$92,272 of accelerated and advanced payments from Centers for Medicare and Medicaid Services (CMS), commercial payors, and Cuyahoga County. These advanced payments are for the purpose of increasing cash flow to healthcare providers impacted by the COVID-19 pandemic. As of December 31, 2021, \$41,586 was recouped and the remaining \$50,686 has been classified as Advance payments within current liabilities on the Statements of Net Position.

Cash and Cash Equivalents The System considers cash in its commercial checking accounts to be cash and cash equivalents.

Supplies Medical and pharmaceutical supplies are stated at the lower of cost or market value on a first-in first-out basis.

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

Investments The System generally records its investments at fair value in accordance with GASB Statement No. 72 – Fair Value Measurement and Application. Changes in unrealized gains and losses on investments are included in net investment income in the Statement of Revenues, Expenses and Changes in Net Position.

Restricted Assets Restricted assets are cash and cash equivalents and investments whose use is limited by legal requirements. Investments under bond indenture agreements represent amounts required by debt instruments to pay bond principal and interest and approved projects. Restricted cash and cash equivalents and special purpose investments represent monies received from donors or grantors to be used for specific purposes, primarily research. The System has elected to use restricted assets before unrestricted assets when an expense is incurred for a purpose for which both resources are available.

Fundraising Revenues Gifts, grants, and program income result from fundraising activities of the Foundation. Though donations are solicited for the Foundation, donors occasionally make their gifts directly to the System.

Contributions The Foundation and CCH recognize contributions as revenue in the period in which the pledge (promise to give) is received. The Foundation and CCH recognize donated services as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the organization.

Annuity Payment Obligations The Foundation has entered into gift annuity agreements which include provisions requiring the Foundation to pay periodic fixed payments to beneficiaries during their lifetimes. Charitable gift annuities differ from other charitable giving options in that the annuity is a general obligation of the Foundation. Accordingly, if the assets of the gift are exhausted as a result of required payments to beneficiaries, unrestricted assets of the Foundation will be utilized to fund future payments.

Income Taxes The Foundation and CCH are Ohio nonprofit corporations and were granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and therefore are exempt from income tax on related income pursuant to Section 501(a) of the Code. The Foundation and CCH are required to pay taxes on unrelated business income.

Capital assets Capital assets are stated at cost and contributed capital assets are stated at their acquisition value at the date of contribution. Expenditures for equipment must exceed \$5 per unit and expenditures for renovations must exceed \$25 in order for them to be capitalized. Expenditures that substantially increase the useful lives of existing assets are capitalized. Routine maintenance and repairs are expensed as incurred. Depreciation and amortization of assets recorded under capital lease (straight-line method) are provided in amounts sufficient to amortize the cost of the related assets over their estimated useful lives:

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

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

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

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

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

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

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

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

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

Bond Premiums and Discounts The System uses the effective interest method to calculate bond premiums and discounts. Amortization related to bond premiums and discounts in 2021 was \$1,686 and is recorded as a reduction to interest expense in the Statement of Revenue, Expenses, and Changes in Net Position.

Concentrations of Credit Risk – Patient Accounts Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Medicaid, Medicare, and Medical Mutual of Ohio accounted for approximately 22 percent, 29 percent and 11 percent of the System's net patient accounts receivable, respectively. Excluding these payors, no other payor source represents more than 10 percent of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles and Recent Accounting Pronouncements

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

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

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The statement had a material impact on the financial statements. In 2021, the System did not record \$42,126 of capitalized interest expense and \$9,440 of capitalized interest income that would have been recorded if the standard was not adopted.

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

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

GASB Statement No. 87, *Leases* – The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The System has determined this statement will have a material impact on the financial statements.

GASB Statement No. 91, *Conduit Debt Obligations* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 92, *Omnibus* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement related to Statement No. 87 are effective upon issuance and all other requirements of this statement are effective for reporting periods beginning after June 15, 2021. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. There is no impact to The System for the guidance on lease modifications. The System has not yet determined the impact this statement will have on the financial statements in relation to the remaining requirements.

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

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The System has not yet determined the impact this statement will have on its financial statements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The System has not yet determined the impact this statement will have on its financial statements.

Deposits and Investments

Deposits All monies are deposited with the System’s banks or trust companies as designated by the Board of Trustees. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts.

Guaranteed investment contracts (GICs) The System entered into two distinct investment contracts with separate banks yielding guaranteed fixed interest rates for its Series 2017 Bond Project and Capitalized Interest Payment Funds. Deposits totaling \$830,670 were made into the two accounts on the bond settlement date of May 25, 2017. The Capitalized Interest Payment Fund has a fixed interest rate of 2.60 percent with earned interest payments posting semiannually through the agreement maturity date on February 14, 2023. The agreement has a schedule of required withdrawals that cannot be accelerated. The Bond Project Fund bears a fixed interest rate of 2.54 percent with earnings reinvested each February 15 and August 15. The agreement terminates with respect to the funds at the earlier of the March 31, 2024 maturity date or the date the Bonds are no longer outstanding under the Indenture. The agreement may be extended by mutual written agreement. As of December 31, 2021, the Capitalized Interest Payment Fund and the Bond Project Fund had balances of \$37,693 and \$220,833, respectively.

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

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

Custodial Credit Risk Custodial credit risk is the risk that, in the event of bank failure, the System's deposits might not be recovered. FDIC insurance through December 31, 2021 for funds held in interest bearing accounts is \$250 per depositor per category of legal ownership. Ohio Revised Code requires that deposits in excess of FDIC insured amounts are collateralized, except for the invested proceeds of revenue bonds which follow the requirements stated in the bond indenture. The System's investment policy does not address custodial credit risk, but other than the GIC's which are uncollateralized, the System believes that the depository bank carries sufficient collateral to cover the total amount of public funds on deposit with the bank (after FDIC coverage) and is in compliance with the requirements specified in Sections 135.18 and 135.181 of the Ohio Revised Code. The System's bank deposits at December 31, 2021 totaled \$560,562 and were subject to the following categories of custodial credit risk:

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

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

outstanding paper of the entity, the paper is rated by at least two NRSRS and is rated in the highest classification and the entity has assets exceeding \$500,000, and total combined investments in commercial paper and bankers acceptances does not exceed 40 percent of the System's average aggregate Reserve Portfolio, and the investment in commercial paper of a single issuer does not exceed in the aggregate 5 percent of the Reserve Portfolio.

- Bankers' acceptances of banks that are insured by the FDIC, that mature no later than 180 days from purchase, are eligible for purchase by the Federal Reserve System, and the total combined investments in banker's acceptances and commercial paper does not exceed 40 percent of the System's average aggregate Reserve Portfolio.
- Notes issued by corporations incorporated in the United States and operating in the United States, the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase, not to exceed 15 percent of the System's total average Reserve Portfolio.
- Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States securities dealer, under the terms of which agreements the System lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.
- Debt interests rated at the time of purchase in the three highest categories by two NRSRS and issued by foreign nations diplomatically recognized by the U.S. government, where the investment made does not exceed 1 percent of a country's total average portfolio.
- A current unpaid or delinquent tax line of credit authorized under section (G) of the section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are met.

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

- Any permissible investments previously described within the Reserve Portfolio.
- Fixed income investments that emphasize high quality (BBB- rating or higher) and the single issuer, excluding the US Treasury and Federal Government Agencies, does not exceed 10 percent of the market value of the Non-Reserve Portfolio. Permissible fixed income investments are U.S. government and U.S. government agency securities, corporate notes and bonds, mortgage backed securities, preferred stock, fixed income securities of foreign governments and corporations, guaranteed investment contracts (GIC), and fixed income mutual funds and comingled pools.
- Equity investments of domestic and international common stocks, real estate investment trusts (REITs), convertible notes and bonds, convertible preferred stocks, and equity mutual funds or comingled pools. Stocks must emphasize companies with total market capitalizations exceeding \$100 million and any individual commitment at the time 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

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

through mutual funds or comingled structures, and cannot be weighed more than 50 percent to a single country. Cash equivalents are to be considered temporary and should not exceed 10 percent of a manager's portfolio.

As of December 31, 2021, the fair values of the System's investments and their ratings by Standard and Poor's were as follows:

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

Deposits of \$606 and unrated investments of \$324,706 are included in investments in the Statement of Net Position at December 31, 2021. Additionally, \$140,191 are fixed income mutual funds. The underlying securities held by these funds have a weighted-average maturity of 6 years. Additionally, \$16,179 of Money Market Mutual Funds are included in restricted assets under bond indenture agreements on the Statement of Net Position.

The System's carrying amounts of the deposits and investments at December 31, 2021 are as follows:

| | |
|-------------|--------------------|
| Deposits | \$560,388 |
| Investments | <u>591,333</u> |
| Total | <u>\$1,151,721</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, 2021:

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

Investments Measured at Fair Value

| | Total | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) |
|--|------------------|---|---|
| Debt Securities | | | |
| U.S. Treasury Securities | \$95,010 | \$0 | \$95,010 |
| U.S. Agency Securities | 148,643 | 0 | 148,643 |
| Corporate Bonds | 4,095 | 0 | 4,095 |
| Total Debt Securities | 247,748 | 0 | 247,748 |
| Money Market Mutual Funds | 18,879 | 18,879 | 0 |
| Mutual Funds | 306,213 | 306,213 | 0 |
| Certificates of Deposit | 2,220 | 0 | 2,220 |
| Equities | 16,174 | 16,174 | 0 |
| Other Investments | 99 | 0 | 99 |
| Total Investments Measured at Fair Value | <u>\$591,333</u> | <u>\$341,266</u> | <u>\$250,067</u> |

Mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Domestic equities and certificates of deposit, classified in Level 2 of the fair value hierarchy, are valued using prices quoted in active markets for similar assets.

Interest Rate Risk The System's investment policy limits investment portfolios to maturities of five years or less. At December 31, 2021, the System's investments all have effective maturity dates of less than five years.

Credit Risk The System's investment policy limits the System to commercial paper investments with ratings only in the highest category and emphasizes high-quality fixed income investments within the Non-Reserve Portfolio, with an average portfolio rating of BBB- or higher. The System's blended component units do not have a credit risk policy or investments. At December 31, 2021, the System held no commercial paper investments.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System's investment policy does not address custodial credit risk. For the year ended December 31, 2021, the System is not exposed to custodial credit risk as it relates to its investment portfolio.

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

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

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

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

Capital Assets

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

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

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

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

Revolving Line of Credit

During 2020, the System put a revolving line of credit in place with one of its corporate banks. There is \$65,000 available under the credit facility, which is unsecured and can be used for any working capital or liquidity management purposes. The term maturity date is August 23, 2022.

Advances under the line of credit may be Base Rate Advances or LIBOR Advances, or a combination thereof, as selected by the System. The applicable interest rate under Base Rate Advances is equal to the greatest of (a) the Prime Rate in effect on such day, (b) the Federal Funds Effective Rate in effect on such day plus ½ of 1 percent and (c) the LIBOR Rate for a one-month term in effect on such day plus two hundred basis points (200 bps) plus 1.00 percent. The applicable interest rate under LIBOR advances shall be the one Month LIBOR Rate plus the three hundred basis points (300 bps). Repayment of advances, plus accrued and unpaid interest at the applicable interest rate, is due on the term maturity date, as extended. There were no draws or repayments as of December 31, 2021.

The System is required to be compliant with certain financial and performance-related covenants. Upon the occurrence of any event of default, the System's obligations will immediately become due and payable and the obligation of the lender to make credits will automatically terminate.

Recovery Resources established a line of credit with Wells Fargo in 2015. The maximum amount of credit that would be extended is based on the eligible securities maintained in Wells Fargo accounts. Each security is assigned a loanable value as outlined in the agreement. The line bears interest at the base rate minus 2.25 percent (2.75 percent at December 31, 2021). At December 31, 2021, the outstanding balance under this line of credit was \$1,732.

Lumina Imaging established lines of credit with KeyBank in 2019 with a maximum borrowing amount of \$3,000. The lines bear interest at an annual rate of the highest of the Prime Rate, the Federal Funds Effective Rate in effect on such day plus 50 bps per annum, or the sum of the interest rate applicable to LIBOR Rate advances having a LIBOR Interest Period of one month plus 100 bps per annum (1.0 percent at December 31, 2021). In December 2021, the System granted \$2,951 to Lumina to pay off its lines of credit. On December 29, 2021, the lines of credit were terminated.

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

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

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

Long-Term Debt

Original issue amounts and interest rates of the System's debt issues were as follows:

| Debt Issue | Original Issue | Interest Rate | Year of Maturity |
|---|----------------|---------------|------------------|
| 2009B Hospital Facilities Revenue Bonds | \$75,000 | 8.2 % | 2040 |
| 2017 Hospital Refunding Revenue Bonds | 945,660 | 4.0 - 5.5 | 2057 |

Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2021 is as follows:

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

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Facilities Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

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

Effective May 25, 2017, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$945,660 of Hospital Revenue Bonds, Series 2017, (The MetroHealth System), (Series 2017 Bonds). Proceeds from the Series 2017 Bonds were used to refund the principal amounts of the Series 2015 Bonds maturing on February 1, 2018 through February 1, 2035, the Series 2012 Bonds principal amounts maturing on March 1, 2018 through March 1, 2033, and the Series 2011 Bonds principal amounts maturing on February 15, 2018 through February 15, 2019, payoff a loan associated with a capital lease, establish a bond interest payment fund, pay certain bond issuance costs, payoff a revolving line of credit which was drawn to fully refund the remaining Series 1997 Bonds, maturing on February 15, 2020 through February 15, 2027, and pay settlement costs associated with the early termination of two interest rate swap agreements. The remaining bond proceeds are being used to fund the System's transformation project.

The Series 2017 Bonds mature in varying amounts from February 15, 2023 through February 15, 2057 and the interest rates are fixed and range between 4.0 percent and 5.5 percent. So long as the Series 2017 Bonds are outstanding, the System is required to be compliant with certain financial and performance-related covenants.

The 2017 bond refundings resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4,311. The unamortized difference (\$1,652 at December 31, 2021), reported in the accompanying financial statements as a deferred outflow of resources, is being amortized as an increase to interest expense through the year 2029.

The Series 2009B and 2017 Bonds were each issued pursuant to a supplemental trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 2009B and 2017 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

The Twelfth Supplemental Trust Indenture provides for the establishment of a bond reserve fund and maintenance of certain special funds, which are maintained under the control of the bond trustee and are used for payment of principal and interest on the bonds when due. Under the Indenture an event of default may occur if principal, interest or any premium on any Bond is not paid when due, or if the System fails to perform or observe any covenant, agreement or obligation contained in the Indenture, subject to certain notice, duration, extension and cure provisions specified in the Indenture.

Upon the occurrence of any event of default, the Trustee must, at the written request of the holders of not less than a majority, in aggregate principal amount of outstanding Bonds, and may, in other events, declare the principal of all outstanding Bonds to be immediately due and payable, together with accrued interest thereon.

To satisfy the bond reserve fund requirement Cuyahoga County has entered into an Irrevocable Letter of Credit for an amount not to exceed \$63,322, expiring on April 22, 2023. Cuyahoga County is responsible for payment of the annual Letter of Credit Fee, up to a maximum of \$350 per year, with any amount over the maximum to be paid by the System. Should the County fail to timely provide notice of renewal of the Letter of Credit prior to its scheduled termination date, the Trustee is required to draw down the full amount available to be drawn under the Letter of Credit and place the drawn funds into the Bond Reserve Fund. In the event there is a draw on the Letter of Credit, the System is required to repay Cuyahoga County in accordance with the terms of the payment agreement in which the County may reduce their appropriation to the System for the amount to be reimbursed. As of December 31, 2021, there were no draws on the Letter of Credit.

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

The System leases various buildings and equipment under capital leases which expire at various dates through 2046. The assets and liabilities under capital lease obligations are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. Depreciation of the assets under capital leases are included in depreciation expense for the year ended December 31, 2021.

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

| | |
|--------------------------|-----------------|
| Equipment | \$10,166 |
| Buildings | 8,706 |
| | <u>18,872</u> |
| Accumulated Depreciation | <u>(10,773)</u> |
| Total | <u>\$8,099</u> |

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

| | Total Lease Obligations | | Total Loan Obligations | | Total Hospital Revenue Bonds | |
|---------------------------|-------------------------|-------------|------------------------|------------|------------------------------|--------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2022 | \$195 | \$32 | \$10 | \$0 | \$0 | \$55,196 |
| 2023 | 205 | 21 | 0 | 0 | 10,845 | 54,926 |
| 2024 | 217 | 11 | 0 | 0 | 11,410 | 54,369 |
| 2025 | 94 | 1 | 0 | 0 | 11,995 | 53,784 |
| 2026 | 0 | 0 | 0 | 0 | 12,605 | 53,169 |
| 2027-2031 | 0 | 0 | 0 | 0 | 73,110 | 255,480 |
| 2032-2036 | 0 | 0 | 0 | 0 | 93,795 | 232,421 |
| 2037-2041 | 0 | 0 | 0 | 0 | 121,215 | 199,277 |
| 2042-2046 | 0 | 0 | 0 | 0 | 156,265 | 161,823 |
| 2047-2051 | 0 | 0 | 0 | 0 | 202,605 | 115,477 |
| 2052-2056 | 0 | 0 | 0 | 0 | 264,850 | 53,230 |
| 2057 | 0 | 0 | 0 | 0 | 61,965 | 1,648 |
| Total | <u>\$711</u> | <u>\$65</u> | <u>\$10</u> | <u>\$0</u> | 1,020,660 | <u>\$1,290,800</u> |
| Unamortized Premiums | | | | | 29,878 | |
| Total Hospital Bonds, Net | | | | | <u>\$1,050,538</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, 2021, the total liability for amounts due to third-party payors was \$15,896. Amounts classified as 'due within one year' are based on historical communications and estimated timing of recoupment requests from third-party payors.

Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to one and a half years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. There is no limit on the amount of sick time earned. Upon

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

retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. Depending on the employee's hire date the maximum payout is either 240 hours or 800 hours. As of December 31, 2021, the total liability for accrued vacation and sick leave was \$63,028. Amounts classified as 'due within one year' are based on historical usage patterns.

The following summarizes changes in other long-term liabilities for the year ended December 31, 2021:

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

Risk Management The System is exposed to various risks of loss related to torts; theft of or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System is self-insured for professional liability, employee health and worker's compensation but maintains commercial policies for property and casualty, automobile and aircraft (helicopter and fixed wing) insurance. The System manages certain insurance risks through Select Assurance Captive LLC (Select). For 2021, coverage through Select included professional liability, worker's compensation and medical stop loss. The System also maintains excess coverage for professional liability and employee health claims. For professional liability and worker's compensation, professional actuarial consultants have been retained to determine funding requirements. Amounts funded for professional liability have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health claims, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2021. Settled claims have not exceeded insurance coverage in any of the past three years.

During the normal course of its operations, the System has become a defendant in various legal actions. In the opinion of legal counsel and the System administration, the disposition of the pending cases will not have a material adverse effect of the financial condition or operations of the System. Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are recorded based on estimates that incorporate the System's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors.

The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and incurred but not reported claims for 2021 and 2020 as follows:

Workers' Compensation

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

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

Professional Liability

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

Employee Health Insurance

| | <u>Beginning Balance</u> | <u>Claims Incurred</u> | <u>Claims Paid</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|------|------------------------------|----------------------------|------------------------|---------------------------|--------------------------------|
| 2020 | \$2,088 | \$36,699 | (\$37,231) | \$4,556 | \$4,556 |
| 2021 | 4,556 | 43,778 | (43,068) | 5,266 | 5,266 |

The liabilities recorded for worker's compensation and professional liability at December 31, 2021 and 2020 are undiscounted liabilities.

Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 2039. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years.

Minimum rental commitments under operating leases extending beyond one year at December 31, 2021, are as follows:

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

Rent expense totaled \$9,041 in 2021.

Benefit Plans

Pension Employee retirement benefits are available for substantially all employees under three separate retirement plans administered by the Ohio Public Employees Retirement System (OPERS). Plan descriptions and actuarial information for the System's defined benefit pension plans are the same as the County's. The Member-Directed plan description is included in the County's note. The defined benefit portion of the Member-Directed plan has the same actuarial information as the Combined plan. The Member-Directed Plan is a defined contribution pension plan in which at retirement members have the option to convert their defined contribution account to a defined benefit annuity (See Note 18).

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

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

At December 31, 2021, the System reported a liability of \$496,483 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$16,855, for its proportionate share of the net pension asset related to the Combined and Member-Directed Plans. The net pension liability and asset were measured as of December 31, 2020 and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability/asset was based on the System's contributions to the pension plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2020). Although the pension liability recognized in accordance with GASB Statement No. 68 meets the definition of a liability in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the unfunded liability of the pension system as against the public employer, and there are no cash flows associated with the recognition of net pension liabilities, deferrals and expense beyond the requirement to make statutory contributions.

At December 31, 2020, the System's proportion was 3.35 percent for the Traditional Pension Plan, which was an increase of .04 from its proportion measured as of December 31, 2019, and 4.96 percent for the Combined Plan, which was an increase of .14 from its proportion measured as of December 31, 2019, and 13.98 percent for the Member-Directed Plan, which was a decrease of .50 from its proportion measured as of December 31, 2019.

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

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

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

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

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

At December 31, 2021, the Traditional Pension Plan reported \$70,111, the Combined Plan reported \$3,353, and the Member-Directed Plan reported \$77, as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ending December 31:</u> | Traditional Pension Plan | Combined Plan | Member- Directed Plan |
|---------------------------------|--------------------------------|------------------|-----------------------------|
| 2022 | (\$75,598) | (\$917) | \$184 |
| 2023 | (25,313) | (737) | 226 |
| 2024 | (78,883) | (1,227) | 161 |
| 2025 | (26,393) | (608) | 199 |
| 2026 | 0 | (278) | 211 |
| Thereafter | 0 | (463) | 479 |
| Total | <u>(\$206,187)</u> | <u>(\$4,230)</u> | <u>\$1,460</u> |

The following table presents the December 31, 2021 net pension liability (asset) calculated using the discount rate of 7.2 percent, and the expected net pension liability (asset) if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

| <u>Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate</u> | | | |
|---|---------------------|--------------------------|---------------------|
| | 1% Decrease 6.2% | Current Discount 7.2% | 1% Increase 8.2% |
| <u>Net Pension Liability/(Asset)</u> | | | |
| All Plans | \$934,845 | \$479,628 | \$101,502 |
| Traditional Pension Plan | 947,044 | 496,483 | 121,842 |
| Combined Plan | (9,962) | (14,307) | (17,545) |
| Member-Directed Plan | (2,237) | (2,548) | (2,796) |

The Member-Directed Plan is a defined contribution pension plan that allows members at retirement, the option to convert their defined contribution account to a defined benefit annuity. The purchased defined benefit annuities under this plan were immaterial to the System and immaterial from a GASB 68 perspective to the System's financial statements as of December 31, 2021.

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

Post-retirement Benefits Plan descriptions and actuarial information for the System's defined benefit post-retirement plans are the same as the County's (See Note 19).

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

At December 31, 2021, the System reported an asset of \$68,093 for its proportionate share of the OPERS collective net OPEB asset. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation performed as of December 31, 2019, with a rolled-forward measurement date of December 31, 2020. The System's proportion of the net OPEB asset was based on contributions to the OPEB plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2020). Although the assets (liabilities) recognized under GASB Statements No. 68 and 75 meet the GASB definition of an asset (liability) in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the underfunded liability of the pension system as against the public employer, and the employer cannot direct the use of the OPEB assets. Additionally, there are no cash flows associated with the recognition of net pension and net OPEB assets (liabilities), deferrals and expenses beyond the requirement to make statutory contributions.

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

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

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

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Net Difference between Projected and Actual | | |
| Earnings on OPEB Plan Investments | \$0 | \$36,267 |
| Change in Assumptions | 33,475 | 110,331 |
| Differences between Expected and Actual Experience | 0 | 61,453 |
| Changes in Proportionate Share of Contributions | 7,466 | 212 |
| Total | <u>\$40,941</u> | <u>\$208,263</u> |

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

| Year Ending December 31: | |
|--------------------------|---------------------------|
| 2022 | (\$86,102) |
| 2023 | (61,187) |
| 2024 | (15,760) |
| 2025 | (4,273) |
| Total | <u><u>(\$167,322)</u></u> |

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

The following table presents the December 31, 2021 net OPEB asset calculated using the discount rate of 6.00 percent, and the expected net OPEB asset if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

| Sensitivity of Net OPEB Liability to Changes in the Discount Rate | | | |
|---|-------------|------------------|-------------|
| | 1% Decrease | Current Discount | 1% Increase |
| | 5.00% | 6.00% | 7.00% |
| Net OPEB Asset | (\$16,932) | (\$68,093) | (\$110,152) |

Changes in the health care cost trend rate may also have a significant impact on the System's net OPEB liability. The following table presents the December 31, 2021 net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

| Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate | | | |
|---|-------------|---|-------------|
| | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
| Net OPEB Asset | (\$69,752) | (\$68,093) | (\$66,236) |

Restricted Net Position, Expendable and Nonexpendable

The System has a restricted expendable net position that is restricted by the supplemental trust bond indenture and other external parties for specific purposes. In addition, the System has a restricted nonexpendable net position related to Recovery Resources' general operations and educational activities. The net position is restricted for the following purposes at December 31, 2021:

| | |
|-----------------------------------|-----------------|
| Restricted, Debt Service Payments | \$53,872 |
| Restricted, Capital Asset Use | 2,250 |
| Restricted, Program Activities | 4,993 |
| Restricted, Nonspendable | 1,550 |
| Total | <u>\$62,665</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 2021, the System received support from the Foundation totaling \$5,888 which is recorded in other revenue and capital grants and gifts on the System's Statement of Activities. The outstanding receivable from the Foundation was \$655 at December 31, 2021 which is included in other receivables – related party on the System's Statement of Net Position.

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

The System provided the Foundation in-kind support totaling \$2,632 in 2021. This support covered the direct expenses of the Development Department and indirect expenses for the use of space and support departments such as information services and environmental services.

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

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

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

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

The Foundation has a restricted expendable net position that is restricted by the donors or grantors to a specific time or purpose. The net position is restricted for the following purposes at December 31, 2021:

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

The Foundation has restricted, nonexpendable net positions in the amounts of \$20,722 at December 31, 2021 that are restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

CCH was formed for the benefit of, and to support the System's community through economic and community development. The outstanding receivable from the System was \$179 at December 31, 2021 which is included in other receivables – related party on the System's Statement of Net Position.

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

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

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

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

On December 4, 2019, CCH executed a mortgage loan agreement with KeyBank for \$4,800. The proceeds of the loan were used to finance a capital acquisition and further develop the property which was subsequently leased to the System. The loan is collateralized by the capital acquisition and has a fixed interest rate of 3.13 percent. The loan requires monthly principal and interest payments, is set to mature on December 3, 2029 and is subject to financial covenants. The outstanding loan balance was \$3,840 at December 31, 2021.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of two promissory notes executed with MetroHealth Holdings, LLC totaling \$3,405. The first, in the amount of \$1,355, accrues interest at 2.86 percent with principal and interest payment due June 27, 2023. The second, in the amount of \$1,500, accrues interest at 2.37 percent with principal and interest payment due May 13, 2024. The third, in the amount of \$550, accrues interest at 0.38 percent with principal and interest payment due October 13, 2025. Each of the notes may be prepaid all or in part at any time without penalty. The corresponding notes receivable is included in other assets on the System's Statement of Net Position.

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

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

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

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

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

Commitments and Contingencies

Purchase Commitments As of December 31, 2021, the System had commitments for various projects totaling approximately \$251,124. Projects with large commitments include \$142,136 for construction of a new hospital and central utility plant; \$15,259 for planning and executive services related to the campus transformation project; \$34,573 for transformation medical equipment; \$8,246 for the expansion of Behavioral Health Inpatient beds located at its Cleveland Heights Medical Center; \$3,105 for structural repairs to the Old Brooklyn parking garage; \$3,210 to upgrade the automatic medication dispensing platform related to the campus transformation project; \$19,824 for the Apex garage enabling project and Apex project preliminary services. With the exception of Cleveland Heights Medical Center, Apex, and Old Brooklyn parking garage projects, the remaining projects are being funded with Series 2017 Bond project funds and operating funds.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the System is in compliance with fraud and abuse, as well as other applicable government laws and regulations. While no regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or asserted at this time.

Foundation Liquidity and Functional Expenses

As the Foundation's basis of presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958: Financial Statements of Not-for-Profit Organizations, the entity is required to disclose an assessment of liquidity at year end and a summarization of the costs of program and supporting service activities on both a functional and natural classification basis. See the significant accounting policies for further disclosure regarding the inclusion of the Foundation in the reporting entity.

Liquidity The following table reflects the Foundation's financial assets reduced by amounts not available for general expenditures within one year as of December 31, 2021:

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

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

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

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

| | Grantmaking Program | Management and General | Fundraising | Total |
|--------------------------------|------------------------|---------------------------|----------------|-----------------|
| Grants and Other Assistance | \$10,022 | \$0 | \$0 | \$10,022 |
| Salaries, Wages and Benefits | 0 | 484 | 1,969 | 2,453 |
| Purchased Services | 0 | 239 | 296 | 535 |
| Occupancy and Related Overhead | 0 | 139 | 486 | 625 |
| Other | 0 | 95 | (356) | (261) |
| Total Expenses | <u>\$10,022</u> | <u>\$957</u> | <u>\$2,395</u> | <u>\$13,374</u> |

Note 32 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

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

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

employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center and Global Center for Health Innovation.

The Corporation is a discretely presented component unit of Cuyahoga County's Annual Comprehensive Financial Report, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 14. The Corporation's management believes the accompanying financial statements include all activities over which the Corporation is financially accountable.

Summary of Significant Accounting Policies

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

Basis of Presentation

The Corporation's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

The Corporation uses single enterprise fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Enterprise accounting focuses on the determination of operating income, change in net position, financial position, and cash flows. Enterprise accounting may be used to account for any activity for which a fee is charged to external users for goods or services.

Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Corporation finances and meets the cash flow needs of its enterprise activity.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Corporation's financial statements are prepared using the accrual basis of accounting. On the accrual basis, revenue is recorded on exchange transactions when the exchange takes place. Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include capital contributions. Expenses are recognized at the time they are incurred.

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2021, for 2022 services, has been recorded as unearned.

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

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

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

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

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

Capital Assets Capitalized assets utilized by the Corporation are reported on the statement of net position. All capital assets are capitalized at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of two thousand five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Estimated Lives</u> |
|----------------------------|------------------------|
| Buildings and Improvements | 15 years |
| Furniture and Fixtures | 10 years |
| Equipment | 5 years |

Accrued Liabilities and Long-Term Obligations All payables, accrued liabilities and long-term obligations are reported in the financial statements.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Corporation, these revenues are for event income and certain payments from Cuyahoga County. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Corporation. All revenues and expenses not meeting these definitions are reported as non-operating.

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

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

Net Position Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2021, \$16,362,270 of the Corporation's bank balance of \$16,770,339 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions' trust departments and all statutory requirements for the deposit of money had been followed, noncompliance with the Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Corporation or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Receivables

Receivables at December 31, 2021, consisted of accounts (special event rental space) and a lease receivable from Cuyahoga County. Most receivables, except the lease receivable, are expected to be collected within one year. A portion of the accounts receivable includes an amount the Corporation will not collect within one year.

| | <u>Accounts Receivable</u> | <u>Estimated Uncollectible</u> | <u>Net Receivable</u> |
|---------------------------------|--------------------------------|------------------------------------|---------------------------|
| Allowance for Doubtful Accounts | <u>\$936,836</u> | <u>\$27,574</u> | <u>\$909,262</u> |

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2021, the lease receivable is \$180,220,543.

The annual lease requirements are as follows:

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

| Year | Principal | Interest |
|-------|----------------------|---------------------|
| 2022 | \$27,837,068 | \$8,162,932 |
| 2023 | 29,223,768 | 6,776,232 |
| 2024 | 30,679,546 | 5,320,454 |
| 2025 | 32,207,844 | 3,792,156 |
| 2026 | 33,812,273 | 2,187,727 |
| 2027 | 26,460,044 | 539,956 |
| Total | <u>\$180,220,543</u> | <u>\$26,779,457</u> |

Capital Assets

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

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

Long-Term Obligations

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

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

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

| Year | <i>From Direct Borrowings</i> | | |
|-------|-------------------------------|---------------------|--------------------|
| | County | | Levy |
| | Principal | Interest | Principal |
| 2022 | \$27,837,068 | \$8,162,932 | \$203,737 |
| 2023 | 29,223,768 | 6,776,232 | 203,737 |
| 2024 | 30,679,546 | 5,320,454 | 203,737 |
| 2025 | 32,207,844 | 3,792,156 | 203,738 |
| 2026 | 33,812,273 | 2,187,727 | 203,737 |
| 2027 | 26,460,044 | 539,956 | 150,064 |
| Total | <u>\$180,220,543</u> | <u>\$26,779,457</u> | <u>\$1,168,750</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 2018, the Corporation signed an amendment to their Agreement with Levy in the amount of \$1,545,005 to be used towards the relocation of the current Au Bon Pain and build-out of a Starbucks. The repayment is on a straight-line basis, without interest, over seven years starting in 2020 with a final maturity in 2027.

During 2018, the Corporation signed another amendment to the Agreement with Levy in the amount of \$705,000 for a capital loan to also be used towards the relocation of Au Bon Pain and build-out of a Starbucks. There is no repayment schedule for the \$705,000 capital loan. Upon termination of the Agreement, for any reason, including without limitation expiration of the Agreement, the Corporation shall immediately pay back Levy the full amount of the capital loan, in addition to any amounts owed on the \$1,168,750, as a pre-condition to the effectiveness of the termination.

In the event that, for any reason, this Agreement is terminated, the Corporation hereby agrees, as a condition precedent to such termination (except in the case of Levy's bankruptcy or termination due to a Corporate Fraud Scheme (as hereafter defined)), to pay Levy, in a single lump sum payment, all amounts owed to Levy, including without limitation, (a) the unamortized value of the pre-opening costs and the Au Bon Pain build-out costs on an annual straight line basis, without interest, over each year of the initial term of the Agreement (with no amortization for partial term years), (b) the unamortized value of the 2018 build-out costs on an annual straight line basis, without interest, over each year of the renewal term of the Agreement (with no amortization for partial term years), (c) any other amounts owed to Levy, and (d) an amount equal to the cost incurred by Levy for all products on hand at the facility that are not reasonably usable by Levy elsewhere. "Corporate Fraud Scheme" means an intentional and fraudulent scheme by Levy or any of its employees or agents against the Corporation that has a material adverse impact on the operations of the facility and that has not been cured by Levy.

Benefit and Postemployment Plan

The employees of the Corporation are eligible to participate in a Simplified Employee Pension (SEP) plan as provided for under Internal Revenue Code section 408k. The Corporation makes a discretionary employer contribution for each employee participating in the plan.

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

Operating Lease Obligations

On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). The Corporation is to operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

Risk Management

Workers' compensation coverage is provided by the State of Ohio. The Corporation pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

During the year, the Corporation contracted with various vendors for the following types of insurance:

| <u>Company</u> | <u>Type of Coverage</u> | <u>Coverage</u> | <u>Deductible</u> |
|---|-------------------------|-----------------|-------------------|
| Berkshire Hathaway Speciality Insurance Company | General Liability: | | |
| | Each Occurrence | \$1,000,000 | \$0 |
| | Personal Injury | 1,000,000 | 0 |
| | General Aggregate | 3,000,000 | 0 |
| | Liquor Liability | 1,000,000 | 0 |
| Federal Insurance Company | Employment Practices | 3,000,000 | 500,000 |
| National Union Fire Insurance Company | Professional Liability | 2,000,000 | 250,000 |
| North River Insurance Company | Automobile Liability | 1,000,000 | 1,000 |
| Berkshire Hathaway Homestate Insurance Company | Umbrella Liability | 25,000,000 | 0 |
| | Employer Liability | 1,000,000 | 0 |
| Federal Insurance Company | Crime | 5,000,000 | 100,000 |

Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

The Corporation participates in the Cuyahoga County self-insurance program to provide medical, prescription, dental, and vision insurances for employees. The Corporation pays a monthly premium averaging \$1,500.

Related Party Transactions

During 2021, the Corporation received \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements. The \$5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

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

During 2021, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$26,516,168 towards loan principal reduction during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021. In accordance with the Corporation's Amended and Restated Sublease and Operating Agreement with the County, the Corporation is required to calculate an annual surplus and remit that surplus to the County. At December 31, 2021, the Corporation did not have a surplus.

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

During 2021, the Corporation received \$1,037,026 from Cuyahoga County on behalf of the Cuyahoga County Common Pleas Courts for use of space at the Convention Center. As of December 31, 2021, the Corporation recognized \$937,249 as charges for services and \$219,719 as unearned revenue on the financial statements.

Capital Funding and Reserves

The Corporation adopted a capital funding and reserve requirement policy earmarking certain Corporation cash balances for capital repairs, improvements and equipment as follows:

| <u>Capital Project Descriptions</u> | <u>Amount</u> |
|-------------------------------------|---------------------|
| Capital Repair/Replacement | \$3,958,355 |
| Capital Improvements | 7,840,529 |
| Food Service Equipment | 1,125,809 |
| Capital Equipment | <u>85,032</u> |
| Total | <u>\$13,009,725</u> |

Litigation The Corporation is a party to legal proceedings. The Corporation is of the opinion that the ultimate disposition of claims will not have a material effect, if any, on the financial condition of the Corporation.

COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Corporation received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Corporation's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

During 2021, the Corporation received \$239,074 in on-behalf monies from Cuyahoga County. These monies were determined to be provided to the Corporation as a beneficiary, in accordance with Treasury FAQ and not as a subrecipient. These amounts are reflected as intergovernmental revenue on the statement of revenues, expenses, and changes in net position.

Subsequent Event

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

Required Supplementary Information

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

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

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

| 2017 | 2016 | 2015 | 2014 |
|---------------|---------------|---------------|---------------|
| 2.88524250% | 2.95208830% | 2.91687298% | 2.91687298% |
| \$655,189,507 | \$511,338,907 | \$351,807,480 | \$343,861,322 |
| \$369,014,345 | \$363,357,034 | \$353,958,294 | \$347,925,638 |
| 177.55% | 140.73% | 99.39% | 98.83% |
| 77.25% | 81.08% | 86.45% | 86.36% |

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

| | 2021 | 2020 | 2019 | 2018 |
|--|--------------|--------------|--------------|--------------|
| County's Proportion of the Net Pension Asset | 2.86428226% | 3.00598046% | 2.98767406% | 2.83732344% |
| County's Proportionate Share of the Net Pension Asset | \$8,268,140 | \$6,268,193 | \$3,340,891 | \$3,862,515 |
| County's Covered Payroll | \$12,619,579 | \$13,378,157 | \$12,767,429 | \$11,608,438 |
| County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll | -65.52% | -46.85% | -26.17% | -33.27% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 157.67% | 145.28% | 126.64% | 137.28% |

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

(This Page Intentionally Left Blank)

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

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

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

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

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
State Teachers Retirement System of Ohio
Last Nine Fiscal Years (1)

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

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information

| 2017 | 2016 | 2015 | 2014 | 2013 |
|-------------|--------------|--------------|--------------|--------------|
| 0.04048385% | 0.04337093% | 0.05189344% | 0.06620823% | 0.06620823% |
| \$9,617,025 | \$14,517,556 | \$14,341,829 | \$16,104,131 | \$19,183,138 |
| \$4,450,700 | \$4,563,457 | \$5,414,214 | \$7,285,008 | \$9,006,103 |
| 216.08% | 318.13% | 264.89% | 221.06% | 213.00% |
| 75.30% | 66.80% | 72.10% | 74.70% | 69.30% |

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB (Asset)/Liability
State Teachers Retirement System of Ohio
Last Five Fiscal Years (1)

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

(1) Information prior to 2017 is not available.

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

See accompanying notes to the required supplementary information

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

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

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

(1) Information prior to 2013 is not available for the Traditional and Combined plans.

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

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is immaterial; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

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

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

| | 2021 | 2020 | 2019 | 2018 |
|---|-------------|-------------|-------------|-------------|
| Net Pension Liability | | | | |
| Contractually Required Contribution | \$291,720 | \$354,815 | \$416,281 | \$503,162 |
| Contributions in Relation to the Contractually Required Contribution | (291,720) | (354,815) | (416,281) | (503,162) |
| Contribution Deficiency (Excess) | \$0 | \$0 | \$0 | \$0 |
| County Covered Payroll (1) | \$2,083,714 | \$2,534,393 | \$2,973,436 | \$3,594,014 |
| 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

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

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

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

| | <u>2019</u> | <u>2018 and 2017</u> | <u>2016 and prior</u> |
|---|---|---|---|
| Wage Inflation | 3.25 percent | 3.25 percent | 3.75 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 10.75 percent including wage inflation | 4.25 to 10.05 percent including wage inflation |
| COLA or Ad Hoc COLA: | | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | see below | see below | see below |
| Investment Rate of Return | 7.2 percent | 7.5 percent | 8 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age | Individual Entry Age |

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

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

| | |
|-------------------|---|
| 2021 | 0.5 percent, simple through 2021 then 2.15 percent, simple |
| 2020 | 1.4 percent, simple through 2020 then 2.15 percent, simple |
| 2017 through 2019 | 3.0 percent, simple through 2018 then 2.15 percent, simple |
| 2016 and prior | 3.0 percent, simple through 2018 then 2.80 percent, simple |

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

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

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

| | 2017 | 2016 and Prior |
|--------------------------------------|--|--|
| Inflation | 2.50 percent | 2.75 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 | 12.25 percent at age 20 to 2.75 percent at age 70 |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation | 7.75 percent, net of investment expenses, including inflation |
| Payroll Increases | 3 percent | 3.5 percent |
| Cost-of-Living Adjustments (COLA) | 0.0 percent, effective July 1, 2017 | 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date. |

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

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

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

Changes in Assumptions – OPERS OPEB

| | |
|-------------------------------|---|
| Investment Return Assumption: | |
| Beginning in 2019 | 6.00 percent |
| 2018 | 6.50 percent |
| Municipal Bond Rate: | |
| 2021 | 2.00 percent |
| 2020 | 2.75 percent |
| 2019 | 3.71 percent |
| 2018 | 3.31 percent |
| Single Discount Rate: | |
| 2021 | 6.00 percent |
| 2020 | 3.16 percent |
| 2019 | 3.96 percent |
| 2018 | 3.85 percent |
| Health Care Cost Trend Rate: | |
| 2021 | 8.5 percent, initial 3.5 percent, ultimate in 2035 |
| 2020 | 10.5 percent, initial 3.5 percent, ultimate in 2030 |
| 2019 | 10.0 percent, initial 3.25 percent, ultimate in 2029 |
| 2018 | 7.5 percent, initial 3.25 percent, ultimate in 2028 |

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

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

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

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

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

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

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

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

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Motor Vehicle Gas Tax – To account for and report revenue derived from the motor vehicle gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge maintenance and construction.

Real Estate Assessment – To account for and report restricted State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Alcohol, Drug and Mental Health Board – To account for and report a County-wide property tax levy as well as grants from Federal, State and County governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

Cuyahoga Support Enforcement – To account for and report property taxes and Federal, State, and local revenues which are restricted to administering the County Bureau of Support.

Delinquent Real Estate Assessment – To account for and report five percent of all certified delinquent real estate taxes and assessments restricted to collecting on delinquent accounts.

County Land Reutilization – To account for and report delinquent property tax penalties received under Ohio Revised Code Section 321.263 restricted to purchasing and revitalizing abandoned and condemned homes.

Court – To account for and report court costs restricted to special court projects, specific supplies, and to the rehabilitation of juvenile convicted offenders.

Solid Waste – To account for and report user fees restricted to financial operations of the County's solid waste removal activities within the County.

Community Development – To account for and report federal grant revenues which are restricted to the administration of the Community Development Block Grant program and for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Other Community Development – To account for and report smaller projects operated by the County which are restricted for community improvement purposes and subsidized in part by local, state and federal monies, as well as miscellaneous sources.

Treatment Alternatives for Safer Communities – To account for and report property taxes and grant monies which are restricted to be used for adult treatment services.

Victim Assistance – To account for and report property taxes and grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

Youth Services – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Other Judicial – To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court and the Community Based Correctional Facilities.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Other Legislative and Executive – To account for and report various revenue which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and LEAN Ohio programs are some of the services provided.

Other Health and Safety – To account for and report a property taxes and grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, Mental Health Services and Wireless 9-1-1 Government Assistance.

Other Public Works – To account for and report grant monies which are restricted to various public works. Projects include the Towpath-ODNR project.

Other Social Services – To account for and report grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, Veterans Services and Early Childhood Programs.

Sports Facilities Enhancement – To account for and report the distribution of excise tax bond proceeds to the major privately owned sports facilities restricted for enhancements to those facilities.

Convention Center – To account for and report proceeds from the convention center naming rights which are shared with the City of Cleveland and restricted for maintenance of the convention center and Global Center for Health Innovation.

Convention Center Hotel – To account for and report debt monies restricted for the operation of the convention center hotel. The fund did not have any budgetary activity in 2021; therefore, budgetary information is not provided.

Arena Renovation – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports arena. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2021; therefore, budgetary information is not provided.

Hotel/Lodging Tax – To account for and report revenue derived from an excise tax on lodging of transient guests within the County. The revenue is levied by the authority of State law and Cuyahoga County voters and the same restricts the purposes for which the tax is to be distributed to Destination Cleveland and can be used for some capital improvements within the County.

Opioid Mitigation – To account for and report funds received as part of any action related to opioid litigation restricted for opioid healthcare programs.

Alcohol, Drug and Mental Health Board Grants – To account for and report grants from Federal and State governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities. This fund is combined with the Alcohol, Drug and Mental Health Board special revenue fund for GAAP reporting purposes.

Nonmajor Debt Service Fund

Debt Service – To account for and report financial resources that are restricted to expenditure for principal and interest.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Capital Projects – To account for and report grant monies and other revenues restricted for major capital improvement expenditures.

Road Capital Projects – To account for and report grant monies and other revenues restricted to constructing or improving County roads and bridges.

Convention Center Hotel Construction – To account for and report debt proceeds restricted for the construction of the convention center hotel.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

| | Nonmajor Special Revenue Funds | Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|-------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$378,241,405 | \$9,200,718 | \$33,253,735 | \$420,695,858 |
| Cash and Cash Equivalents In Segregated Accounts | 3,755,168 | 0 | 2,110,801 | 5,865,969 |
| Accrued Interest Receivable | 247,273 | 0 | 0 | 247,273 |
| Accounts Receivable | 2,118,799 | 419,193 | 0 | 2,537,992 |
| Intergovernmental Receivable | 16,146,771 | 1,294,525 | 2,075,885 | 19,517,181 |
| Sales Taxes Receivable | 0 | 3,632,816 | 0 | 3,632,816 |
| Property Taxes Receivable | 58,596,330 | 15,536,621 | 0 | 74,132,951 |
| Payments in Lieu of Taxes Receivable | 0 | 147,309 | 0 | 147,309 |
| Loans Receivable | 85,112,666 | 15,973,870 | 0 | 101,086,536 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 36,805,713 | 10,825,479 | 871,409 | 48,502,601 |
| <i>Total Assets</i> | <u>\$581,024,125</u> | <u>\$57,030,531</u> | <u>\$38,311,830</u> | <u>\$676,366,486</u> |
| Liabilities | | | | |
| Accounts Payable | \$5,083,869 | \$0 | \$1,753,853 | \$6,837,722 |
| Accrued Wages | 1,586,002 | 0 | 6,670 | 1,592,672 |
| Contracts Payable | 1,093,531 | 0 | 5,931,151 | 7,024,682 |
| Retainage Payable | 0 | 0 | 2,110,801 | 2,110,801 |
| Intergovernmental Payable | 3,397,906 | 0 | 4,446 | 3,402,352 |
| Interfund Payable | 971,087 | 0 | 0 | 971,087 |
| Employee Withholdings Payable | 553,268 | 0 | 2,327 | 555,595 |
| <i>Total Liabilities</i> | <u>12,685,663</u> | <u>0</u> | <u>9,809,248</u> | <u>22,494,911</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 51,778,361 | 13,907,211 | 0 | 65,685,572 |
| Unavailable Revenue | 16,290,918 | 3,772,183 | 1,794,062 | 21,857,163 |
| <i>Total Deferred Inflows of Resources</i> | <u>68,069,279</u> | <u>17,679,394</u> | <u>1,794,062</u> | <u>87,542,735</u> |
| Fund Balances | | | | |
| Restricted | 500,269,183 | 39,351,137 | 26,708,520 | 566,328,840 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$581,024,125</u> | <u>\$57,030,531</u> | <u>\$38,311,830</u> | <u>\$676,366,486</u> |

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

| | Nonmajor Special Revenue Funds | Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|-------------------------|--|--|
| Revenues | | | | |
| Property Taxes | \$71,902,931 | \$13,087,396 | \$0 | \$84,990,327 |
| Sales Tax | 0 | 9,647,350 | 0 | 9,647,350 |
| Hotel/Lodging Taxes | 22,756,592 | 2,193,285 | 0 | 24,949,877 |
| Excise Tax | 19,383,509 | 4,993,953 | 0 | 24,377,462 |
| Payments in Lieu of Taxes | 1,301,168 | 785,541 | 0 | 2,086,709 |
| Charges for Services | 32,753,318 | 4,129,760 | 0 | 36,883,078 |
| Licenses and Permits | 2,709,653 | 0 | 0 | 2,709,653 |
| Fines and Forfeitures | 3,493,617 | 0 | 0 | 3,493,617 |
| Intergovernmental | 145,286,189 | 4,323,739 | 8,070,402 | 157,680,330 |
| Interest | 532,182 | 5,777 | 129 | 538,088 |
| Rentals and Royalties | 5,458,038 | 0 | 0 | 5,458,038 |
| Contributions and Donations | 1,021,641 | 1,080,306 | 0 | 2,101,947 |
| Other | 13,088,624 | 49,338 | 5,695,763 | 18,833,725 |
| <i>Total Revenues</i> | <u>319,687,462</u> | <u>40,296,445</u> | <u>13,766,294</u> | <u>373,750,201</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 35,951,309 | 2,078,922 | 0 | 38,030,231 |
| Judicial | 69,532,171 | 0 | 0 | 69,532,171 |
| Public Works | 24,058,251 | 0 | 0 | 24,058,251 |
| Health and Safety | 107,411,652 | 0 | 0 | 107,411,652 |
| Social Services | 2,459,040 | 0 | 0 | 2,459,040 |
| Community Development | 51,173,906 | 3,284,793 | 267,081 | 54,725,780 |
| Capital Outlay | 0 | 0 | 37,634,110 | 37,634,110 |
| Debt Service: | | | | |
| Principal Retirement | 1,267,957 | 63,495,000 | 0 | 64,762,957 |
| Interest and Fiscal Charges | 316,090 | 37,603,393 | 0 | 37,919,483 |
| <i>Total Expenditures</i> | <u>292,170,376</u> | <u>106,462,108</u> | <u>37,901,191</u> | <u>436,533,675</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>27,517,086</u> | <u>(66,165,663)</u> | <u>(24,134,897)</u> | <u>(62,783,474)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 22,540,724 | 61,278,700 | 28,805,709 | 112,625,133 |
| Transfers Out | (13,891,895) | 0 | (1,854,368) | (15,746,263) |
| <i>Total Other Financing Sources (Uses)</i> | <u>8,648,829</u> | <u>61,278,700</u> | <u>26,951,341</u> | <u>96,878,870</u> |
| <i>Net Change in Fund Balances</i> | <u>36,165,915</u> | <u>(4,886,963)</u> | <u>2,816,444</u> | <u>34,095,396</u> |
| <i>Fund Balances Beginning of Year</i> | <u>464,103,268</u> | <u>44,238,100</u> | <u>23,892,076</u> | <u>532,233,444</u> |
| <i>Fund Balances End of Year</i> | <u>\$500,269,183</u> | <u>\$39,351,137</u> | <u>\$26,708,520</u> | <u>\$566,328,840</u> |

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

| | Motor Vehicle Gas Tax | Real Estate Assessment | Alcohol, Drug and Mental Health Board | Cuyahoga Support Enforcement | Delinquent Real Estate Assessment |
|---|--------------------------|---------------------------|---|------------------------------------|---|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$66,995,156 | \$27,600,569 | \$46,742,101 | \$7,098,599 | \$12,809,320 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Receivable | 145,492 | 0 | 0 | 0 | 0 |
| Accounts Receivable | 399 | 0 | 121,837 | 407,406 | 16,066 |
| Intergovernmental Receivable | 11,001,819 | 40 | 2,036,388 | 244,476 | 0 |
| Property Taxes Receivable | 0 | 0 | 48,882,244 | 4,683,955 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Restricted Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$78,142,866</u> | <u>\$27,600,609</u> | <u>\$97,782,570</u> | <u>\$12,434,436</u> | <u>\$12,825,386</u> |
| Liabilities | | | | | |
| Accounts Payable | \$90,072 | \$18,264 | \$2,827,622 | \$4,442 | \$202,724 |
| Accrued Wages | 327,304 | 231,028 | 134,128 | 447,672 | 99,236 |
| Contracts Payable | 1,093,531 | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 163,509 | 107,355 | 349,508 | 1,541,889 | 39,692 |
| Interfund Payable | 26,347 | 19,636 | 0 | 6,790 | 0 |
| Employee Withholdings Payable | 114,178 | 80,593 | 46,790 | 156,168 | 34,618 |
| <i>Total Liabilities</i> | <u>1,814,941</u> | <u>456,876</u> | <u>3,358,048</u> | <u>2,156,961</u> | <u>376,270</u> |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 0 | 0 | 43,194,556 | 4,138,954 | 0 |
| Unavailable Revenue | 7,840,848 | 0 | 7,049,220 | 675,465 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>7,840,848</u> | <u>0</u> | <u>50,243,776</u> | <u>4,814,419</u> | <u>0</u> |
| Fund Balances | | | | | |
| Restricted | 68,487,077 | 27,143,733 | 44,180,746 | 5,463,056 | 12,449,116 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$78,142,866</u> | <u>\$27,600,609</u> | <u>\$97,782,570</u> | <u>\$12,434,436</u> | <u>\$12,825,386</u> |

| Court | Solid Waste | Community Development | Other Community Development | Treatment Alternatives for Safer Communities | Victim Assistance |
|--------------------|--------------------|-----------------------|-----------------------------|--|--------------------|
| \$8,765,387 | \$3,312,478 | \$25,351,440 | \$277,810 | \$3,265,142 | \$718,920 |
| 749,968 | 0 | 97,557 | 0 | 0 | 0 |
| 0 | 0 | 30,685 | 0 | 0 | 0 |
| 125,160 | 186,800 | 0 | 5,000 | 20,671 | 0 |
| 0 | 0 | 554,609 | 0 | 100,814 | 100,634 |
| 0 | 0 | 0 | 0 | 1,374,428 | 2,500,151 |
| 0 | 0 | 85,112,666 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,816,062 | 0 | 0 |
| <u>\$9,640,515</u> | <u>\$3,499,278</u> | <u>\$111,146,957</u> | <u>\$3,098,872</u> | <u>\$4,761,055</u> | <u>\$3,319,705</u> |
| \$116,600 | \$39,091 | \$621,022 | \$5,000 | \$0 | \$102,000 |
| 12,612 | 18,305 | 28,515 | 0 | 56,383 | 38,109 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 3,404 | 8,190 | 728,622 | 0 | 23,329 | 17,098 |
| 0 | 0 | 0 | 0 | 0 | 1,897 |
| 4,400 | 6,386 | 9,947 | 0 | 19,669 | 13,293 |
| 137,016 | 71,972 | 1,388,106 | 5,000 | 99,381 | 172,397 |
| 0 | 0 | 0 | 0 | 1,214,507 | 2,209,246 |
| 0 | 0 | 0 | 0 | 198,203 | 360,542 |
| 0 | 0 | 0 | 0 | 1,412,710 | 2,569,788 |
| 9,503,499 | 3,427,306 | 109,758,851 | 3,093,872 | 3,248,964 | 577,520 |
| <u>\$9,640,515</u> | <u>\$3,499,278</u> | <u>\$111,146,957</u> | <u>\$3,098,872</u> | <u>\$4,761,055</u> | <u>\$3,319,705</u> |

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

| | Youth Services | Other Judicial | Other Legislative and Executive | Other Health and Safety | Other Public Works |
|---|--------------------|---------------------|---------------------------------------|-------------------------------|--------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$9,087,399 | \$20,923,703 | \$14,909,458 | \$13,086,081 | \$1,007,614 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 2,052,555 | 0 | 725,559 | 0 |
| Accrued Interest Receivable | 0 | 11,072 | 58,014 | 0 | 2,010 |
| Accounts Receivable | 0 | 201,022 | 3,000 | 45,530 | 0 |
| Intergovernmental Receivable | 0 | 2,075,805 | 0 | 32,186 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 1,155,552 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Restricted Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$9,087,399</u> | <u>\$25,264,157</u> | <u>\$14,970,472</u> | <u>\$15,044,908</u> | <u>\$1,009,624</u> |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$351,723 | \$0 | \$145,045 | \$0 |
| Accrued Wages | 0 | 74,383 | 8,794 | 109,533 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 18,080 | 237,650 | 3,795 | 103,820 | 0 |
| Interfund Payable | 0 | 24,236 | 0 | 17,895 | 0 |
| Employee Withholdings Payable | 0 | 25,948 | 3,068 | 38,210 | 0 |
| <i>Total Liabilities</i> | <u>18,080</u> | <u>713,940</u> | <u>15,657</u> | <u>414,503</u> | <u>0</u> |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 0 | 0 | 0 | 1,021,098 | 0 |
| Unavailable Revenue | 0 | 0 | 0 | 166,640 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,187,738</u> | <u>0</u> |
| Fund Balances | | | | | |
| Restricted | <u>9,069,319</u> | <u>24,550,217</u> | <u>14,954,815</u> | <u>13,442,667</u> | <u>1,009,624</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$9,087,399</u> | <u>\$25,264,157</u> | <u>\$14,970,472</u> | <u>\$15,044,908</u> | <u>\$1,009,624</u> |

| <u>Other Social Services</u> | <u>Sports Facilities Enhancement</u> | <u>Convention Center</u> | <u>Convention Center Hotel</u> | <u>Arena Renovation</u> |
|------------------------------|--------------------------------------|--------------------------|--------------------------------|-------------------------|
| \$7,415,611 | \$0 | \$1,672,743 | \$0 | \$0 |
| 129,529 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 7,003 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>12,433,502</u> | <u>0</u> | <u>7,487,321</u> | <u>14,068,828</u> |
| <u>\$7,552,143</u> | <u>\$12,433,502</u> | <u>\$1,672,743</u> | <u>\$7,487,321</u> | <u>\$14,068,828</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 23,624 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| <u>23,624</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 7,528,519 | 12,433,502 | 1,672,743 | 7,487,321 | 14,068,828 |
| <u>\$7,552,143</u> | <u>\$12,433,502</u> | <u>\$1,672,743</u> | <u>\$7,487,321</u> | <u>\$14,068,828</u> |

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

| | Hotel/Lodging Tax | Opioid Mitigation | Total Nonmajor Special Revenue Funds |
|---|----------------------|----------------------|---|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,629,190 | \$104,572,684 | \$378,241,405 |
| Cash and Cash Equivalents In Segregated Accounts | 0 | 0 | 3,755,168 |
| Accrued Interest Receivable | 0 | 0 | 247,273 |
| Accounts Receivable | 978,905 | 0 | 2,118,799 |
| Intergovernmental Receivable | 0 | 0 | 16,146,771 |
| Property Taxes Receivable | 0 | 0 | 58,596,330 |
| Loans Receivable | 0 | 0 | 85,112,666 |
| Restricted Assets: | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 36,805,713 |
| <i>Total Assets</i> | <u>\$3,608,095</u> | <u>\$104,572,684</u> | <u>\$581,024,125</u> |
| Liabilities | | | |
| Accounts Payable | \$0 | \$560,264 | \$5,083,869 |
| Accrued Wages | 0 | 0 | 1,586,002 |
| Contracts Payable | 0 | 0 | 1,093,531 |
| Intergovernmental Payable | 0 | 28,341 | 3,397,906 |
| Interfund Payable | 874,286 | 0 | 971,087 |
| Employee Withholdings Payable | 0 | 0 | 553,268 |
| <i>Total Liabilities</i> | <u>874,286</u> | <u>588,605</u> | <u>12,685,663</u> |
| Deferred Inflows of Resources | | | |
| Property Taxes | 0 | 0 | 51,778,361 |
| Unavailable Revenue | 0 | 0 | 16,290,918 |
| <i>Total Deferred Inflows of Resources</i> | <u>0</u> | <u>0</u> | <u>68,069,279</u> |
| Fund Balances | | | |
| Restricted | <u>2,733,809</u> | <u>103,984,079</u> | <u>500,269,183</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$3,608,095</u> | <u>\$104,572,684</u> | <u>\$581,024,125</u> |

(This Page Intentionally Left Blank)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

| | Motor Vehicle Gas Tax | Real Estate Assessment | Alcohol, Drug and Mental Health Board | Cuyahoga Support Enforcement | Delinquent Real Estate Assessment |
|---|--------------------------|---------------------------|---|------------------------------------|---|
| Revenues | | | | | |
| Property Taxes | \$0 | \$0 | \$44,973,187 | \$5,168,055 | \$0 |
| Hotel/Lodging Taxes | 0 | 0 | 0 | 0 | 0 |
| Excise Tax | 0 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 23,903 | 17,220,248 | 20,057 | 4,294,432 | 5,439,125 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 267,264 | 0 | 0 | 0 | 0 |
| Intergovernmental | 33,755,813 | 0 | 31,709,876 | 25,262,628 | 0 |
| Interest | 790,605 | 0 | 7 | 0 | 0 |
| Rentals and Royalties | 0 | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 2,460 | 123,665 | 0 |
| Other | 4,042,179 | 27 | 250,431 | 0 | 642,010 |
| <i>Total Revenues</i> | <u>38,879,764</u> | <u>17,220,275</u> | <u>76,956,018</u> | <u>34,848,780</u> | <u>6,081,135</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 11,471,738 | 0 | 0 | 1,632,979 |
| Judicial | 0 | 0 | 0 | 35,845,911 | 3,648,773 |
| Public Works | 22,192,316 | 0 | 0 | 0 | 0 |
| Health and Safety | 0 | 0 | 63,194,868 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 156,929 | 0 |
| Community Development | 0 | 751,229 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 31,281 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>22,223,597</u> | <u>12,222,967</u> | <u>63,194,868</u> | <u>36,002,840</u> | <u>5,281,752</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>16,656,167</u> | <u>4,997,308</u> | <u>13,761,150</u> | <u>(1,154,060)</u> | <u>799,383</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 1,833,931 | 0 | 0 | 0 | 0 |
| Transfers Out | (4,915,087) | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(3,081,156)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>13,575,011</u> | <u>4,997,308</u> | <u>13,761,150</u> | <u>(1,154,060)</u> | <u>799,383</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>54,912,066</u> | <u>22,146,425</u> | <u>30,419,596</u> | <u>6,617,116</u> | <u>11,649,733</u> |
| <i>Fund Balances End of Year</i> | <u>\$68,487,077</u> | <u>\$27,143,733</u> | <u>\$44,180,746</u> | <u>\$5,463,056</u> | <u>\$12,449,116</u> |

| County Land Reutilization | Court | Solid Waste | Community Development | Other Community Development | Treatment Alternatives For Safer Communities | Victim Assistance |
|---------------------------------|-------------|----------------|--------------------------|-----------------------------------|---|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$1,282,738 | \$1,952,210 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 1,301,168 | 0 | 0 |
| 1,729,740 | 308,980 | 2,265,062 | 0 | 0 | 378,727 | 0 |
| 0 | 0 | 0 | 0 | 20,000 | 0 | 0 |
| 0 | 1,266,935 | 425 | 0 | 0 | 0 | 0 |
| 0 | 5,575 | 0 | 14,443,202 | 36,778 | 1,349,653 | 1,265,340 |
| 0 | 0 | 0 | 20,945 | 586 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 50,000 | 0 | 0 |
| 0 | 0 | 116,689 | 1,140,986 | 0 | 0 | 20,745 |
| 1,729,740 | 1,581,490 | 2,382,176 | 15,605,133 | 1,408,532 | 3,011,118 | 3,238,295 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 1,060,282 | 0 | 0 | 0 | 1,876,769 | 2,937,599 |
| 0 | 0 | 1,865,935 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 30,768,657 | 141,050 | 0 | 0 |
| 0 | 0 | 66,676 | 1,170,000 | 0 | 0 | 0 |
| 0 | 0 | 37,953 | 278,137 | 0 | 0 | 0 |
| 0 | 1,060,282 | 1,970,564 | 32,216,794 | 141,050 | 1,876,769 | 2,937,599 |
| 1,729,740 | 521,208 | 411,612 | (16,611,661) | 1,267,482 | 1,134,349 | 300,696 |
| 0 | 0 | 0 | 18,056,447 | 18,686 | 0 | 26,302 |
| 0 | 0 | 0 | (784,480) | (911,687) | 0 | 0 |
| 0 | 0 | 0 | 17,271,967 | (893,001) | 0 | 26,302 |
| 1,729,740 | 521,208 | 411,612 | 660,306 | 374,481 | 1,134,349 | 326,998 |
| (1,729,740) | 8,982,291 | 3,015,694 | 109,098,545 | 2,719,391 | 2,114,615 | 250,522 |
| \$0 | \$9,503,499 | \$3,427,306 | \$109,758,851 | \$3,093,872 | \$3,248,964 | \$577,520 |

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2021

| | Youth Services | Other Judicial | Other Legislative and Executive | Other Health and Safety | Other Public Works |
|---|---------------------------|----------------------------|---------------------------------------|-------------------------------|---------------------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$18,526,741 | \$0 |
| Hotel/Lodging Taxes | 0 | 0 | 0 | 0 | 0 |
| Excise Tax | 0 | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 744,787 | 42,980 | 285,277 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 1,664,732 | 0 |
| Fines and Forfeitures | 0 | 1,235,773 | 0 | 610,767 | 0 |
| Intergovernmental | 5,313,836 | 23,735,700 | 31,590 | 8,171,137 | 80,000 |
| Interest | 0 | (56,769) | (241,402) | 0 | 16,165 |
| Rentals and Royalties | 0 | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 148,000 | 0 | 189,758 | 0 |
| Other | 0 | 195,953 | 34,142 | 300,115 | 0 |
| <i>Total Revenues</i> | <u>5,313,836</u> | <u>26,003,444</u> | <u>(132,690)</u> | <u>29,748,527</u> | <u>96,165</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 0 | 1,416,151 | 0 | 0 |
| Judicial | 4,645,532 | 19,512,772 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 |
| Health and Safety | 0 | 0 | 0 | 29,325,361 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 |
| Community Development | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>4,645,532</u> | <u>19,512,772</u> | <u>1,416,151</u> | <u>29,325,361</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>668,304</u> | <u>6,490,672</u> | <u>(1,548,841)</u> | <u>423,166</u> | <u>96,165</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 0 | 43,895 | 0 | 551,752 | 0 |
| Transfers Out | 0 | (112,509) | (3,318,686) | (20,621) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(68,614)</u> | <u>(3,318,686)</u> | <u>531,131</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>668,304</u> | <u>6,422,058</u> | <u>(4,867,527)</u> | <u>954,297</u> | <u>96,165</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>8,401,015</u> | <u>18,128,159</u> | <u>19,822,342</u> | <u>12,488,370</u> | <u>913,459</u> |
| <i>Fund Balances End of Year</i> | <u><u>\$9,069,319</u></u> | <u><u>\$24,550,217</u></u> | <u><u>\$14,954,815</u></u> | <u><u>\$13,442,667</u></u> | <u><u>\$1,009,624</u></u> |

| Other Social Services | Sports Facilities Enhancement | Convention Center | Convention Center Hotel | Arena Renovation |
|-----------------------------|-------------------------------------|----------------------|-------------------------------|---------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 19,383,509 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 103,547 | 0 | 921,374 | 0 | 0 |
| 112,453 | 0 | 0 | 0 | 0 |
| 125,061 | 0 | 0 | 0 | 0 |
| 0 | 830 | 0 | 915 | 4,289 |
| 0 | 0 | 0 | 0 | 5,458,038 |
| 507,758 | 0 | 0 | 0 | 0 |
| 52,424 | 0 | 0 | 0 | 51 |
| 901,243 | 19,384,339 | 921,374 | 915 | 5,462,378 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,741,847 | 0 | 0 | 0 | 0 |
| 0 | 18,751,475 | 261,495 | 500,000 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 1,741,847 | 18,751,475 | 261,495 | 500,000 | 0 |
| (840,604) | 632,864 | 659,879 | (499,085) | 5,462,378 |
| 2,009,711 | 0 | 0 | 0 | 0 |
| (43,895) | 0 | 0 | (99) | (3,784,831) |
| 1,965,816 | 0 | 0 | (99) | (3,784,831) |
| 1,125,212 | 632,864 | 659,879 | (499,184) | 1,677,547 |
| 6,403,307 | 11,800,638 | 1,012,864 | 7,986,505 | 12,391,281 |
| \$7,528,519 | \$12,433,502 | \$1,672,743 | \$7,487,321 | \$14,068,828 |

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2021

| | Hotel/Lodging Tax | Opioid Mitigation | Total Nonmajor Special Revenue Funds |
|---|---------------------------|-----------------------------|---|
| Revenues | | | |
| Property Taxes | \$0 | \$0 | \$71,902,931 |
| Hotel/Lodging Taxes | 22,756,592 | 0 | 22,756,592 |
| Excise Tax | 0 | 0 | 19,383,509 |
| Payments in Lieu of Taxes | 0 | 0 | 1,301,168 |
| Charges for Services | 0 | 0 | 32,753,318 |
| Licenses and Permits | 0 | 0 | 2,709,653 |
| Fines and Forfeitures | 0 | 0 | 3,493,617 |
| Intergovernmental | 0 | 0 | 145,286,189 |
| Interest | 0 | (3,989) | 532,182 |
| Rentals and Royalties | 0 | 0 | 5,458,038 |
| Contributions and Donations | 0 | 0 | 1,021,641 |
| Other | 0 | 6,292,872 | 13,088,624 |
| <i>Total Revenues</i> | <u>22,756,592</u> | <u>6,288,883</u> | <u>319,687,462</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 21,430,441 | 0 | 35,951,309 |
| Judicial | 0 | 4,533 | 69,532,171 |
| Public Works | 0 | 0 | 24,058,251 |
| Health and Safety | 0 | 14,891,423 | 107,411,652 |
| Social Services | 0 | 560,264 | 2,459,040 |
| Community Development | 0 | 0 | 51,173,906 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 1,267,957 |
| Interest and Fiscal Charges | 0 | 0 | 316,090 |
| <i>Total Expenditures</i> | <u>21,430,441</u> | <u>15,456,220</u> | <u>292,170,376</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,326,151</u> | <u>(9,167,337)</u> | <u>27,517,086</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 0 | 0 | 22,540,724 |
| Transfers Out | 0 | 0 | (13,891,895) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>8,648,829</u> |
| <i>Net Change in Fund Balances</i> | 1,326,151 | (9,167,337) | 36,165,915 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>1,407,658</u> | <u>113,151,416</u> | <u>464,103,268</u> |
| <i>Fund Balances End of Year</i> | <u><u>\$2,733,809</u></u> | <u><u>\$103,984,079</u></u> | <u><u>\$500,269,183</u></u> |

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

| | Capital Projects | Road Capital Projects | Convention Center Hotel Construction | Total Nonmajor Capital Projects Funds |
|---|---------------------|-----------------------------|--|---|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$20,697,056 | \$7,643,567 | \$4,913,112 | \$33,253,735 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 2,110,801 | 0 | 0 | 2,110,801 |
| Intergovernmental Receivable | 0 | 2,075,885 | 0 | 2,075,885 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 871,409 | 871,409 |
| <i>Total Assets</i> | <u>\$22,807,857</u> | <u>\$9,719,452</u> | <u>\$5,784,521</u> | <u>\$38,311,830</u> |
| Liabilities | | | | |
| Accounts Payable | \$1,744,755 | \$9,098 | \$0 | \$1,753,853 |
| Accrued Wages | 6,670 | 0 | 0 | 6,670 |
| Contracts Payable | 2,783,410 | 3,147,741 | 0 | 5,931,151 |
| Retainage Payable | 2,110,801 | 0 | 0 | 2,110,801 |
| Intergovernmental Payable | 1,026 | 3,420 | 0 | 4,446 |
| Employee Withholdings Payable | 2,327 | 0 | 0 | 2,327 |
| <i>Total Liabilities</i> | 6,648,989 | 3,160,259 | 0 | 9,809,248 |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue | 0 | 1,794,062 | 0 | 1,794,062 |
| Fund Balances | | | | |
| Restricted | 16,158,868 | 4,765,131 | 5,784,521 | 26,708,520 |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$22,807,857</u> | <u>\$9,719,452</u> | <u>\$5,784,521</u> | <u>\$38,311,830</u> |

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

| | Capital Projects | Road Capital Projects | Convention Center Hotel Construction | Total Nonmajor Capital Projects Funds |
|---|----------------------------|-----------------------------|--|---|
| Revenues | | | | |
| Intergovernmental | \$1,377,835 | \$6,692,567 | \$0 | \$8,070,402 |
| Interest | 0 | 0 | 129 | 129 |
| Other | 802,786 | 0 | 4,892,977 | 5,695,763 |
| <i>Total Revenues</i> | <u>2,180,621</u> | <u>6,692,567</u> | <u>4,893,106</u> | <u>13,766,294</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community Development | 0 | 0 | 267,081 | 267,081 |
| Capital Outlay | 21,190,238 | 16,443,872 | 0 | 37,634,110 |
| <i>Total Expenditures</i> | <u>21,190,238</u> | <u>16,443,872</u> | <u>267,081</u> | <u>37,901,191</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(19,009,617)</u> | <u>(9,751,305)</u> | <u>4,626,025</u> | <u>(24,134,897)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 24,310,836 | 4,494,873 | 0 | 28,805,709 |
| Transfers Out | (20,431) | (1,833,931) | (6) | (1,854,368) |
| <i>Total Other Financing Sources (Uses)</i> | <u>24,290,405</u> | <u>2,660,942</u> | <u>(6)</u> | <u>26,951,341</u> |
| <i>Net Change in Fund Balances</i> | <u>5,280,788</u> | <u>(7,090,363)</u> | <u>4,626,019</u> | <u>2,816,444</u> |
| <i>Fund Balances Beginning of Year</i> | <u>10,878,080</u> | <u>11,855,494</u> | <u>1,158,502</u> | <u>23,892,076</u> |
| <i>Fund Balances End of Year</i> | <u><u>\$16,158,868</u></u> | <u><u>\$4,765,131</u></u> | <u><u>\$5,784,521</u></u> | <u><u>\$26,708,520</u></u> |

Combining Statements – Nonmajor Enterprise Funds

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges.

County Airport – To account for and report revenues and expenses associated with the operation of the County airport.

County Parking Garage – To account for and report revenues and expenses associated with the operation of the County-owned parking garage. The facility serves both County employees and the general public.

Cuyahoga County Information Systems – To account for and report revenues and expenses associated with the operation of the County's Regional Enterprise Data Sharing System (REDSS).

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2021

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|--|---------------------|-----------------------------|--|--|
| Assets | | | | |
| <i>Current Assets:</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,148,085 | \$5,778,120 | \$2,179,517 | \$10,105,722 |
| Cash and Cash Equivalents | | | | |
| with Fiscal and Escrow Agents | 0 | 1,179,625 | 0 | 1,179,625 |
| Materials and Supplies Inventory | 34,441 | 0 | 0 | 34,441 |
| Accounts Receivable | 52,180 | 13,892 | 41,001 | 107,073 |
| Sales Taxes Receivable | 0 | 383,319 | 0 | 383,319 |
| <i>Total Current Assets</i> | <u>2,234,706</u> | <u>7,354,956</u> | <u>2,220,518</u> | <u>11,810,180</u> |
| <i>Noncurrent Assets:</i> | | | | |
| Capital Assets: | | | | |
| Nondepreciable Capital Assets | 10,811,203 | 0 | 0 | 10,811,203 |
| Depreciable Capital Assets, Net | 38,529,046 | 18,749,625 | 0 | 57,278,671 |
| <i>Total Noncurrent Assets</i> | <u>49,340,249</u> | <u>18,749,625</u> | <u>0</u> | <u>68,089,874</u> |
| <i>Total Assets</i> | <u>51,574,955</u> | <u>26,104,581</u> | <u>2,220,518</u> | <u>79,900,054</u> |
| Deferred Outflows of Resources | | | | |
| Asset Retirement Obligation | 13,199 | 0 | 0 | 13,199 |
| Liabilities | | | | |
| <i>Current Liabilities:</i> | | | | |
| Accounts Payable | 149,459 | 0 | 0 | 149,459 |
| Accrued Wages | 15,517 | 5,367 | 2,586 | 23,470 |
| Contracts Payable | 0 | 1,968 | 0 | 1,968 |
| Intergovernmental Payable | 7,273 | 3,268 | 886 | 11,427 |
| Interfund Payable | 0 | 18,553,779 | 4,380 | 18,558,159 |
| Employee Withholdings Payable | 5,413 | 1,872 | 902 | 8,187 |
| Compensated Absences Payable | 6,890 | 2,101 | 0 | 8,991 |
| <i>Total Current Liabilities</i> | <u>184,552</u> | <u>18,568,355</u> | <u>8,754</u> | <u>18,761,661</u> |
| <i>Long-Term Liabilities (net of current portion):</i> | | | | |
| Compensated Absences Payable | 32,597 | 25,182 | 0 | 57,779 |
| Asset Retirement Obligation Payable | 53,625 | 0 | 0 | 53,625 |
| <i>Total Long-Term Liabilities</i> | <u>86,222</u> | <u>25,182</u> | <u>0</u> | <u>111,404</u> |
| <i>Total Liabilities</i> | <u>270,774</u> | <u>18,593,537</u> | <u>8,754</u> | <u>18,873,065</u> |
| Net Position | | | | |
| Net Investment in Capital Assets | 49,340,249 | 18,749,625 | 0 | 68,089,874 |
| Unrestricted (Deficit) | 1,977,131 | (11,238,581) | 2,211,764 | (7,049,686) |
| <i>Total Net Position</i> | <u>\$51,317,380</u> | <u>\$7,511,044</u> | <u>\$2,211,764</u> | <u>\$61,040,188</u> |

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021*

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|---|-------------------|-----------------------------|--|--|
| Operating Revenues | | | | |
| Charges for Services | \$1,285,320 | \$4,424,653 | \$563,790 | \$6,273,763 |
| Other | 73,685 | 285 | 0 | 73,970 |
| <i>Total Operating Revenues</i> | 1,359,005 | 4,424,938 | 563,790 | 6,347,733 |
| Operating Expenses | | | | |
| Personal Services | 656,762 | 306,675 | 56,921 | 1,020,358 |
| Materials and Supplies | 148,980 | 46,885 | 0 | 195,865 |
| Contractual Services | 372,356 | 18,010 | 507,959 | 898,325 |
| Depreciation | 2,632,447 | 1,130,944 | 0 | 3,763,391 |
| Other | 286,060 | 1,275,748 | 21,882 | 1,583,690 |
| <i>Total Operating Expenses</i> | 4,096,605 | 2,778,262 | 586,762 | 7,461,629 |
| <i>Operating Income (Loss)</i> | (2,737,600) | 1,646,676 | (22,972) | (1,113,896) |
| Non-Operating Revenues (Expenses) | | | | |
| Sales Taxes | 0 | 1,504,005 | 0 | 1,504,005 |
| Intergovernmental | 205,000 | 0 | 0 | 205,000 |
| Interest and Fiscal Charges | 0 | (664,212) | 0 | (664,212) |
| <i>Total Non-Operating Revenues (Expenses)</i> | 205,000 | 839,793 | 0 | 1,044,793 |
| <i>Income (Loss) before Capital Contributions and Transfers</i> | (2,532,600) | 2,486,469 | (22,972) | (69,103) |
| Capital Contributions | 4,842,639 | 0 | 0 | 4,842,639 |
| Transfers In | 0 | 0 | 225,465 | 225,465 |
| Transfers Out | 0 | (1,536,250) | 0 | (1,536,250) |
| <i>Change in Net Position</i> | 2,310,039 | 950,219 | 202,493 | 3,462,751 |
| <i>Net Position Beginning of Year</i> | 49,007,341 | 6,560,825 | 2,009,271 | 57,577,437 |
| <i>Net Position End of Year</i> | \$51,317,380 | \$7,511,044 | \$2,211,764 | \$61,040,188 |

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|---|---------------------------|-----------------------------|--|--|
| Increases (Decreases) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$1,459,558 | \$4,412,371 | \$522,789 | \$6,394,718 |
| Other Cash Receipts | 73,685 | 285 | 0 | 73,970 |
| Cash Payments to Employees for Services | (554,605) | (257,781) | (44,978) | (857,364) |
| Cash Payments for Goods and Services | (347,159) | (52,949) | (493,066) | (893,174) |
| Cash Payments for Interfund Services Provided | (169,237) | (631,371) | (23,953) | (824,561) |
| Other Cash Payments | (290,731) | (794,722) | (22,367) | (1,107,820) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>171,511</u> | <u>2,675,833</u> | <u>(61,575)</u> | <u>2,785,769</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Sales Tax Received | 0 | 1,504,249 | 0 | 1,504,249 |
| Intergovernmental | 205,000 | 0 | 0 | 205,000 |
| Transfers In | 0 | 0 | 225,465 | 225,465 |
| Transfers Out | 0 | (1,536,250) | 0 | (1,536,250) |
| <i>Net Cash Provided by (Used in) Noncapital Financing Activities</i> | <u>205,000</u> | <u>(32,001)</u> | <u>225,465</u> | <u>398,464</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Capital Contributions | 4,842,639 | 0 | 0 | 4,842,639 |
| Principal Paid on Manuscript Debt | 0 | (855,000) | 0 | (855,000) |
| Interest Paid on Manuscript Debt | 0 | (664,212) | 0 | (664,212) |
| Payments for Capital Acquisitions | (4,642,740) | 0 | 0 | (4,642,740) |
| <i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i> | <u>199,899</u> | <u>(1,519,212)</u> | <u>0</u> | <u>(1,319,313)</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | <u>576,410</u> | <u>1,124,620</u> | <u>163,890</u> | <u>1,864,920</u> |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>1,571,675</u> | <u>5,833,125</u> | <u>2,015,627</u> | <u>9,420,427</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$2,148,085</u></u> | <u><u>\$6,957,745</u></u> | <u><u>\$2,179,517</u></u> | <u><u>\$11,285,347</u></u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities | | | | |
| Operating Income (Loss) | <u>(\$2,737,600)</u> | <u>\$1,646,676</u> | <u>(\$22,972)</u> | <u>(\$1,113,896)</u> |
| Adjustments: | | | | |
| Depreciation | 2,632,447 | 1,130,944 | 0 | 3,763,391 |
| <i>(Increase) Decrease in Assets:</i> | | | | |
| Materials and Supplies Inventory | 131 | 0 | 0 | 131 |
| Accounts Receivable | 174,238 | (12,282) | (41,001) | 120,955 |
| Increase (Decrease) in Deferred Outflows of Resources - Asset Retirement Obligation | 1,788 | 0 | 0 | 1,788 |
| <i>Increase (Decrease) in Liabilities:</i> | | | | |
| Accounts Payable | 107,002 | (43,500) | 0 | 63,502 |
| Accrued Wages | 3,171 | (1,907) | 236 | 1,500 |
| Contracts Payable | 0 | (41,427) | 0 | (41,427) |
| Intergovernmental Payable | 579 | (831) | 478 | 226 |
| Interfund Payable | (2,138) | 1,951 | 2,226 | 2,039 |
| Employee Withholdings Payable | (2,174) | (2,598) | (542) | (5,314) |
| Compensated Absences Payable | (5,933) | (1,193) | 0 | (7,126) |
| <i>Total Adjustments</i> | <u>2,909,111</u> | <u>1,029,157</u> | <u>(38,603)</u> | <u>3,899,665</u> |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u><u>\$171,511</u></u> | <u><u>\$2,675,833</u></u> | <u><u>(\$61,575)</u></u> | <u><u>\$2,785,769</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, 2021

| | Central Custodial Services | Maintenance | Printing |
|--|----------------------------------|--------------------|------------------|
| Assets | | | |
| <i>Current Assets:</i> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,965,131 | \$155,670 |
| Intergovernmental Receivable | 2,818,484 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 |
| Interfund Receivable | 126,037 | 387,460 | 183,129 |
| <i>Total Current Assets</i> | <u>2,944,521</u> | <u>2,352,591</u> | <u>338,799</u> |
| <i>Noncurrent Assets:</i> | | | |
| Depreciable Capital Assets, Net | 205,501 | 150,339 | 0 |
| Net Pension Asset | 421,845 | 0 | 0 |
| Net OPEB Asset | 2,488,399 | 0 | 0 |
| <i>Total Noncurrent Assets</i> | <u>3,115,745</u> | <u>150,339</u> | <u>0</u> |
| <i>Total Assets</i> | <u>6,060,266</u> | <u>2,502,930</u> | <u>338,799</u> |
| Deferred Outflows of Resources | | | |
| Pension | 3,030,920 | 0 | 0 |
| OPEB | 1,247,590 | 0 | 0 |
| <i>Total Deferred Outflows of Resources</i> | <u>4,278,510</u> | <u>0</u> | <u>0</u> |
| Liabilities | | | |
| <i>Current Liabilities:</i> | | | |
| Accounts Payable | 47,414 | 0 | 1,129 |
| Accrued Wages | 952,367 | 4,176 | 12,547 |
| Intergovernmental Payable | 421,323 | 2,597 | 5,839 |
| Interfund Payable | 1,912,596 | 0 | 1,317 |
| Employee Withholdings Payable | 332,228 | 1,457 | 4,377 |
| Compensated Absences Payable | 94,303 | 452 | 2,009 |
| Claims Payable | 0 | 0 | 0 |
| <i>Total Current Liabilities</i> | <u>3,760,231</u> | <u>8,682</u> | <u>27,218</u> |
| <i>Long-Term Liabilities (net of current portion):</i> | | | |
| Compensated Absences Payable | 1,095,916 | 15,245 | 29,206 |
| Net Pension Liability | 20,985,958 | 0 | 0 |
| <i>Total Long-Term Liabilities</i> | <u>22,081,874</u> | <u>15,245</u> | <u>29,206</u> |
| <i>Total Liabilities</i> | <u>25,842,105</u> | <u>23,927</u> | <u>56,424</u> |
| Deferred Inflows of Resources | | | |
| Pension | 9,997,818 | 0 | 0 |
| OPEB | 8,106,404 | 0 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>18,104,222</u> | <u>0</u> | <u>0</u> |
| Net Position | | | |
| Investment in Capital Assets | 205,501 | 150,339 | 0 |
| Unrestricted (Deficit) | (33,813,052) | 2,328,664 | 282,375 |
| <i>Total Net Position</i> | <u>(\$33,607,551)</u> | <u>\$2,479,003</u> | <u>\$282,375</u> |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|---------------|
| \$1,135,444 | \$20,499,868 | \$20,926,759 | \$44,682,872 |
| 0 | 0 | 0 | 2,818,484 |
| 0 | 0 | 2,017,735 | 2,017,735 |
| 618,721 | 0 | 0 | 1,315,347 |
| 1,754,165 | 20,499,868 | 22,944,494 | 50,834,438 |
| 23,671 | 0 | 0 | 379,511 |
| 0 | 0 | 0 | 421,845 |
| 0 | 0 | 0 | 2,488,399 |
| 23,671 | 0 | 0 | 3,289,755 |
| 1,777,836 | 20,499,868 | 22,944,494 | 54,124,193 |
| 0 | 0 | 0 | 3,030,920 |
| 0 | 0 | 0 | 1,247,590 |
| 0 | 0 | 0 | 4,278,510 |
| 0 | 1,962,771 | 0 | 2,011,314 |
| 13,629 | 19,094 | 10,687 | 1,012,500 |
| 6,983 | 8,800 | 3,114,509 | 3,560,051 |
| 2,725 | 0 | 0 | 1,916,638 |
| 4,754 | 6,661 | 3,728 | 353,205 |
| 6,987 | 0 | 0 | 103,751 |
| 0 | 6,069,111 | 6,881,586 | 12,950,697 |
| 35,078 | 8,066,437 | 10,010,510 | 21,908,156 |
| 67,659 | 0 | 0 | 1,208,026 |
| 0 | 0 | 0 | 20,985,958 |
| 67,659 | 0 | 0 | 22,193,984 |
| 102,737 | 8,066,437 | 10,010,510 | 44,102,140 |
| 0 | 0 | 0 | 9,997,818 |
| 0 | 0 | 0 | 8,106,404 |
| 0 | 0 | 0 | 18,104,222 |
| 23,671 | 0 | 0 | 379,511 |
| 1,651,428 | 12,433,431 | 12,933,984 | (4,183,170) |
| \$1,675,099 | \$12,433,431 | \$12,933,984 | (\$3,803,659) |

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

| | Central Custodial Services | Maintenance | Printing |
|---|----------------------------------|---------------------------|-------------------------|
| Operating Revenues | | | |
| Charges for Services | \$39,201,162 | \$1,944,150 | \$2,064,355 |
| Other | 113,996 | 16,391 | 0 |
| <i>Total Operating Revenues</i> | <u>39,315,158</u> | <u>1,960,541</u> | <u>2,064,355</u> |
| Operating Expenses | | | |
| Personal Services | 14,807,081 | 282,769 | 469,380 |
| Materials and Supplies | 3,781,926 | 605,439 | 1,112,888 |
| Contractual Services | 16,487,334 | 132,811 | 490,000 |
| Claims | 0 | 0 | 0 |
| Depreciation | 83,382 | 25,776 | 0 |
| Other | 13,048 | 113,361 | 143,121 |
| <i>Total Operating Expenses</i> | <u>35,172,771</u> | <u>1,160,156</u> | <u>2,215,389</u> |
| <i>Operating Income (Loss)</i> | 4,142,387 | 800,385 | (151,034) |
| Non-Operating Revenues (Expenses) | | | |
| Gain on Sale of Capital Assets | 0 | 13,367 | 0 |
| <i>Income (Loss) before Transfers</i> | 4,142,387 | 813,752 | (151,034) |
| Transfers In | 4,200,000 | 0 | 0 |
| <i>Change in Net Position</i> | 8,342,387 | 813,752 | (151,034) |
| <i>Net Position (Deficit) Beginning of Year</i> | <u>(41,949,938)</u> | <u>1,665,251</u> | <u>433,409</u> |
| <i>Net Position (Deficit) End of Year</i> | <u><u>(\$33,607,551)</u></u> | <u><u>\$2,479,003</u></u> | <u><u>\$282,375</u></u> |

| <u>Postage</u> | <u>Health Insurance</u> | <u>Workers' Compensation</u> | <u>Total</u> |
|--------------------|-------------------------|------------------------------|----------------------|
| \$1,794,769 | \$97,766,148 | \$0 | \$142,770,584 |
| 0 | 12,464,978 | 8,280,958 | 20,876,323 |
| <u>1,794,769</u> | <u>110,231,126</u> | <u>8,280,958</u> | <u>163,646,907</u> |
| 650,647 | 709,585 | 444,890 | 17,364,352 |
| 11,260 | 0 | 1,583 | 5,513,096 |
| 733,316 | 9,170,369 | 1,743,764 | 28,757,594 |
| 0 | 101,652,424 | 4,449,619 | 106,102,043 |
| 2,415 | 0 | 0 | 111,573 |
| 1,625 | 1,100,379 | 32,023 | 1,403,557 |
| <u>1,399,263</u> | <u>112,632,757</u> | <u>6,671,879</u> | <u>159,252,215</u> |
| 395,506 | (2,401,631) | 1,609,079 | 4,394,692 |
| 0 | 0 | 0 | 13,367 |
| 395,506 | (2,401,631) | 1,609,079 | 4,408,059 |
| 0 | 0 | 0 | 4,200,000 |
| 395,506 | (2,401,631) | 1,609,079 | 8,608,059 |
| <u>1,279,593</u> | <u>14,835,062</u> | <u>11,324,905</u> | <u>(12,411,718)</u> |
| <u>\$1,675,099</u> | <u>\$12,433,431</u> | <u>\$12,933,984</u> | <u>(\$3,803,659)</u> |

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

| | Central Custodial Services | Maintenance | Printing |
|--|----------------------------------|---------------------------|-------------------------|
| Increases (Decreases) in Cash and Cash Equivalents | | | |
| Cash Flows from Operating Activities | | | |
| Cash Received from Interfund Transactions | \$39,656,229 | \$1,762,063 | \$2,023,759 |
| Cash Received from Transactions For Outside Organizations | 0 | 0 | 0 |
| Other Cash Receipts | 113,996 | 16,391 | 0 |
| Cash Payments to Employees for Services | (33,153,035) | (281,216) | (468,099) |
| Cash Payments for Goods and Services | (20,249,890) | (804,090) | (1,601,759) |
| Cash Payments for Claims | 0 | 0 | 0 |
| Other Cash Payments | (7,506) | (95,460) | (141,804) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>(13,640,206)</u> | <u>597,688</u> | <u>(187,903)</u> |
| Cash Flows from Noncapital Financing Activities | | | |
| Advances In | 1,859,591 | 0 | 0 |
| Transfers In | 4,200,000 | 0 | 0 |
| <i>Net Cash Provided by (Used in) Noncapital Financing Activities</i> | <u>6,059,591</u> | <u>0</u> | <u>0</u> |
| Cash Flows from Capital and Related Financing Activities | | | |
| Proceeds from Sale of Capital Assets | 0 | 13,367 | 0 |
| Payments for Capital Acquisitions | 0 | (92,120) | 0 |
| <i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i> | <u>0</u> | <u>(78,753)</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | (7,580,615) | 518,935 | (187,903) |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>7,580,615</u> | <u>1,446,196</u> | <u>343,573</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$0</u></u> | <u><u>\$1,965,131</u></u> | <u><u>\$155,670</u></u> |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|---------------|
| \$1,466,497 | \$97,749,382 | \$0 | \$142,657,930 |
| 0 | 16,766 | 0 | 16,766 |
| 0 | 12,464,978 | 8,280,958 | 20,876,323 |
| (656,257) | (699,098) | (441,187) | (35,698,892) |
| (744,576) | (11,797,633) | (2,344,439) | (37,542,387) |
| 0 | (102,075,111) | (3,335,115) | (105,410,226) |
| 0 | (1,100,436) | (32,023) | (1,377,229) |
| 65,664 | (5,441,152) | 2,128,194 | (16,477,715) |
| 0 | 0 | 0 | 1,859,591 |
| 0 | 0 | 0 | 4,200,000 |
| 0 | 0 | 0 | 6,059,591 |
| 0 | 0 | 0 | 13,367 |
| (26,086) | 0 | 0 | (118,206) |
| (26,086) | 0 | 0 | (104,839) |
| 39,578 | (5,441,152) | 2,128,194 | (10,522,963) |
| 1,095,866 | 25,941,020 | 18,798,565 | 55,205,835 |
| \$1,135,444 | \$20,499,868 | \$20,926,759 | \$44,682,872 |

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2021

| | Central Custodial Services | Maintenance | Printing |
|---|----------------------------------|-------------|-------------|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities | | | |
| Operating Income (Loss) | \$4,142,387 | \$800,385 | (\$151,034) |
| Adjustments: | | | |
| Depreciation | 83,382 | 25,776 | 0 |
| <i>(Increase) Decrease in Assets:</i> | | | |
| Intergovernmental Receivable | 581,104 | 0 | 0 |
| Interfund Receivable | (126,037) | (230,026) | (40,596) |
| Prepaid Items | 0 | 0 | 0 |
| Net Pension Asset | (49,838) | 0 | 0 |
| Net OPEB Asset | (12,025,887) | 0 | 0 |
| Decrease in Deferred Outflows of Resources - Pension | 3,935,822 | 0 | 0 |
| Decrease in Deferred Outflows of Resources - OPEB | 2,311,062 | 0 | 0 |
| <i>Increase (Decrease) in Liabilities:</i> | | | |
| Accounts Payable | 4,571 | 0 | 1,129 |
| Accrued Wages | 269,484 | 1,126 | 4,344 |
| Intergovernmental Payable | 49,008 | 917 | (1,220) |
| Interfund Payable | 20,341 | 0 | 1,317 |
| Employee Withholdings Payable | (87,445) | (417) | (664) |
| Compensated Absences Payable | (67,276) | (73) | (1,179) |
| Claims Payable | 0 | 0 | 0 |
| Net Pension Liability | (112,431) | 0 | 0 |
| Decrease in Deferred Inflows of Resources - Pension | (6,901,871) | 0 | 0 |
| Decrease in Deferred Inflows of Resources - OPEB | (5,666,582) | 0 | 0 |
| <i>Total Adjustments</i> | (17,782,593) | (202,697) | (36,869) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | (\$13,640,206) | \$597,688 | (\$187,903) |

| Postage | Health Insurance | Workers' Compensation | Total |
|-----------|------------------|-----------------------|----------------|
| \$395,506 | (\$2,401,631) | \$1,609,079 | \$4,394,692 |
| 2,415 | 0 | 0 | 111,573 |
| 0 | 0 | 0 | 581,104 |
| (328,272) | 0 | 0 | (724,931) |
| 0 | 0 | (109,279) | (109,279) |
| 0 | 0 | 0 | (49,838) |
| 0 | 0 | 0 | (12,025,887) |
| 0 | 0 | 0 | 3,935,822 |
| 0 | 0 | 0 | 2,311,062 |
| 0 | (2,627,321) | 0 | (2,621,621) |
| 1,398 | 7,985 | 3,424 | 287,761 |
| 866 | 2,668 | (488,799) | (436,560) |
| 1,625 | 0 | 0 | 23,283 |
| (2,763) | (166) | (735) | (92,190) |
| (5,111) | 0 | 0 | (73,639) |
| 0 | (422,687) | 1,114,504 | 691,817 |
| 0 | 0 | 0 | (112,431) |
| 0 | 0 | 0 | (6,901,871) |
| 0 | 0 | 0 | (5,666,582) |
| (329,842) | (3,039,521) | 519,115 | (20,872,407) |
| \$65,664 | (\$5,441,152) | \$2,128,194 | (\$16,477,715) |

(This Page Intentionally Left Blank)

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Board of Health – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others.

Cuyahoga County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

| | Undivided Tax | Board of Health | Other Custodial | Total Custodial Funds |
|--|----------------------|--------------------|--------------------|--------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$263,471,402 | \$6,881,612 | \$8,214,057 | \$278,567,071 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 45,933,272 | 45,933,272 |
| Property Taxes Receivable | 3,106,090,640 | 0 | 0 | 3,106,090,640 |
| Intergovernmental Receivable | 64,208,174 | 0 | 0 | 64,208,174 |
| Special Assessments Receivable | 80,207,327 | 211,511 | 0 | 80,418,838 |
| <i>Total Assets</i> | <u>3,513,977,543</u> | <u>7,093,123</u> | <u>54,147,329</u> | <u>3,575,217,995</u> |
| Liabilities | | | | |
| Accounts Payable | 0 | 0 | 16,298,019 | 16,298,019 |
| Intergovernmental Payable | 326,615,411 | 128,656 | 32,212,118 | 358,956,185 |
| <i>Total Liabilities</i> | <u>326,615,411</u> | <u>128,656</u> | <u>48,510,137</u> | <u>375,254,204</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 2,720,547,202 | 0 | 0 | 2,720,547,202 |
| Net Position | | | | |
| Restricted for Individuals, Organizations and Other Governments | <u>\$466,814,930</u> | <u>\$6,964,467</u> | <u>\$5,637,192</u> | <u>\$479,416,589</u> |

Cuyahoga County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

| | Undivided Tax | Board of Health | Other Custodial | Total Custodial Funds |
|--|----------------------|--------------------|--------------------|--------------------------|
| Additions | | | | |
| Intergovernmental | \$130,317,107 | \$0 | \$0 | \$130,317,107 |
| Amounts Received as Fiscal Agent | 0 | 40,010,658 | 0 | 40,010,658 |
| Licenses, Permits and Fees for Other Governments | 0 | 0 | 174,973,106 | 174,973,106 |
| Fines and Forfeitures for Other Governments | 0 | 0 | 29,906,437 | 29,906,437 |
| Property Tax Collections for Other Governments | 2,408,471,765 | 0 | 0 | 2,408,471,765 |
| Excise Tax Collections for Other Governments | 12,131,353 | 0 | 0 | 12,131,353 |
| Special Assessment | | | | |
| Collections for Other Governments | 15,489,301 | 0 | 0 | 15,489,301 |
| Sheriff Sales Collections for Others | 0 | 0 | 58,658,110 | 58,658,110 |
| Miscellaneous | 1,372,469 | 0 | 9,870,546 | 11,243,015 |
| <i>Total Additions</i> | <u>2,567,781,995</u> | <u>40,010,658</u> | <u>273,408,199</u> | <u>2,881,200,852</u> |
| Deductions | | | | |
| Distributions of State Funds to Other Governments | 129,663,784 | 0 | 0 | 129,663,784 |
| Licenses, Permits and Fees | | | | |
| Distributions to Other Governments | 0 | 0 | 176,477,109 | 176,477,109 |
| Fines and Forfeitures | | | | |
| Distributions to Other Governments | 0 | 0 | 29,886,250 | 29,886,250 |
| Property Tax Distributions to Other Governments | 2,389,832,899 | 0 | 0 | 2,389,832,899 |
| Excise Tax Distributions to Other Governments | 12,131,354 | 0 | 0 | 12,131,354 |
| Special Assessment | | | | |
| Distributions to Other Governments | 49,049,557 | 0 | 0 | 49,049,557 |
| Sheriff Sales Distributions to Others | 1,406,791 | 0 | 58,658,110 | 60,064,901 |
| Distributions as Fiscal Agent | 0 | 37,956,498 | 0 | 37,956,498 |
| Miscellaneous | 0 | 0 | 7,594,422 | 7,594,422 |
| <i>Total Deductions</i> | <u>2,582,084,385</u> | <u>37,956,498</u> | <u>272,615,891</u> | <u>2,892,656,774</u> |
| <i>Net Increase (Decrease) in Fiduciary Net Position</i> | (14,302,390) | 2,054,160 | 792,308 | (11,455,922) |
| <i>Net Position Beginning of Year</i> | <u>481,117,320</u> | <u>4,910,307</u> | <u>4,844,884</u> | <u>490,872,511</u> |
| <i>Net Position End of Year</i> | <u>\$466,814,930</u> | <u>\$6,964,467</u> | <u>\$5,637,192</u> | <u>\$479,416,589</u> |

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$31,910,632 | \$30,384,080 | \$27,289,423 | (\$3,094,657) |
| Sales Tax | 281,386,661 | 289,463,675 | 291,311,035 | 1,847,360 |
| Hotel/Lodging Taxes | 442,827 | 6,865,451 | 6,868,358 | 2,907 |
| Payments in Lieu of Taxes | 164 | 170 | 170 | 0 |
| Charges for Services | 89,085,907 | 92,862,788 | 93,447,655 | 584,867 |
| Licenses and Permits | 104,155 | 107,144 | 107,828 | 684 |
| Fines and Forfeitures | 8,393,313 | 8,634,237 | 8,689,341 | 55,104 |
| Intergovernmental | 69,289,317 | 79,008,898 | 77,915,152 | (1,093,746) |
| Interest | 6,772,454 | 6,966,852 | 7,011,315 | 44,463 |
| Other | 9,819,821 | 10,456,912 | 11,728,218 | 1,271,306 |
| <i>Total Revenues</i> | <i>497,205,251</i> | <i>524,750,207</i> | <i>524,368,495</i> | <i>(381,712)</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Other Statutory Contributions: | | | | |
| Other | 75,147 | 75,147 | 13,909 | 61,238 |
| Board of Election Administration: | | | | |
| Personal Services | 6,890,809 | 6,703,121 | 6,697,706 | 5,415 |
| Other | 1,815,048 | 2,092,736 | 1,927,175 | 165,561 |
| Total Board of Election Administration | 8,705,857 | 8,795,857 | 8,624,881 | 170,976 |
| Primary Election: | | | | |
| Personal Services | 365,213 | 221,397 | 201,306 | 20,091 |
| Other | 1,012,983 | 1,116,799 | 1,097,506 | 19,293 |
| Total Primary Election | 1,378,196 | 1,338,196 | 1,298,812 | 39,384 |
| General Election: | | | | |
| Personal Services | 516,240 | 1,086,436 | 821,641 | 264,795 |
| Other | 1,973,941 | 1,583,745 | 1,417,343 | 166,402 |
| Total General Election | 2,490,181 | 2,670,181 | 2,238,984 | 431,197 |
| Special Election: | | | | |
| Personal Services | 0 | 447,870 | 439,285 | 8,585 |
| Other | 0 | 1,156,195 | 1,074,066 | 82,129 |
| Total Special Election | 0 | 1,604,065 | 1,513,351 | 90,714 |
| Electronic Voting Consultation: | | | | |
| Other | 775,063 | 775,063 | 770,074 | 4,989 |
| County Council: | | | | |
| Personal Services | 2,259,440 | 2,259,440 | 2,077,997 | 181,443 |
| Other | 176,632 | 176,632 | 159,996 | 16,636 |
| Total County Council | \$2,436,072 | \$2,436,072 | \$2,237,993 | \$198,079 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Property Management: | | | | |
| Personal Services | \$246,049 | \$515,957 | \$470,320 | \$45,637 |
| Other | 918,981 | 1,718,981 | 2,150,885 | (431,904) |
| Total Property Management | 1,165,030 | 2,234,938 | 2,621,205 | (386,267) |
| Archives: | | | | |
| Personal Services | 534,795 | 489,225 | 470,246 | 18,979 |
| Other | 710,724 | 770,724 | 746,068 | 24,656 |
| Total Archives | 1,245,519 | 1,259,949 | 1,216,314 | 43,635 |
| Communications: | | | | |
| Personal Services | 846,151 | 871,367 | 624,544 | 246,823 |
| Other | 50,456 | 50,456 | 23,143 | 27,313 |
| Total Communications | 896,607 | 921,823 | 647,687 | 274,136 |
| County Executive: | | | | |
| Personal Services | 772,478 | 796,177 | 782,310 | 13,867 |
| Other | 147,472 | 159,823 | 184,415 | (24,592) |
| Total County Executive | 919,950 | 956,000 | 966,725 | (10,725) |
| Administration-Fiscal Services: | | | | |
| Personal Services | 870,476 | 900,867 | 899,425 | 1,442 |
| Other | 1,398,643 | 1,598,643 | 548,017 | 1,050,626 |
| Total Administration-Fiscal Services | 2,269,119 | 2,499,510 | 1,447,442 | 1,052,068 |
| Office of Budget and Management - Fiscal Services: | | | | |
| Personal Services | 1,346,466 | 1,380,011 | 1,276,494 | 103,517 |
| Other | 2,024,198 | 7,230,369 | 1,723,326 | 5,507,043 |
| Total Office of Budget and Management - Fiscal Services | 3,370,664 | 8,610,380 | 2,999,820 | 5,610,560 |
| County Headquarters: | | | | |
| Other | 5,701,267 | 5,701,267 | 5,266,624 | 434,643 |
| Financial Reporting: | | | | |
| Personal Services | 2,362,949 | 2,861,111 | 1,878,748 | 982,363 |
| Other | 827,379 | 1,539,479 | 821,780 | 717,699 |
| Total Financial Reporting | 3,190,328 | 4,400,590 | 2,700,528 | 1,700,062 |
| Microfilm: | | | | |
| Personal Services | 839,969 | 857,635 | 660,613 | 197,022 |
| Other | 340,955 | 340,955 | 337,343 | 3,612 |
| Total Microfilm | \$1,180,924 | \$1,198,590 | \$997,956 | \$200,634 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-----------|---|
| General Services: | | | | |
| Personal Services | \$678,074 | \$695,448 | \$689,136 | \$6,312 |
| Other | 12,780 | 27,749 | 25,391 | 2,358 |
| Total General Services | 690,854 | 723,197 | 714,527 | 8,670 |
| Recording/Coneyance: | | | | |
| Personal Services | 1,042,325 | 1,064,861 | 849,880 | 214,981 |
| Other | 99,301 | 305,705 | 212,755 | 92,950 |
| Total Recording/Coneyance | 1,141,626 | 1,370,566 | 1,062,635 | 307,931 |
| Treasury Management I: | | | | |
| Personal Services | 1,428,503 | 1,468,088 | 1,448,323 | 19,765 |
| Other | 1,768,436 | 1,768,436 | 1,360,466 | 407,970 |
| Total Treasury Management I | 3,196,939 | 3,236,524 | 2,808,789 | 427,735 |
| Office of Procurement: | | | | |
| Personal Services | 1,671,302 | 1,576,284 | 1,571,514 | 4,770 |
| Other | 340,624 | 416,624 | 362,774 | 53,850 |
| Total Office of Procurement | 2,011,926 | 1,992,908 | 1,934,288 | 58,620 |
| General (Consumer Affairs): | | | | |
| Personal Services | 774,008 | 819,459 | 803,288 | 16,171 |
| Other | 40,376 | 40,376 | 40,089 | 287 |
| Total General (Consumer Affairs) | 814,384 | 859,835 | 843,377 | 16,458 |
| Personnel Review Commission: | | | | |
| Personal Services | 2,026,467 | 1,979,280 | 1,808,487 | 170,793 |
| Other | 108,701 | 302,432 | 241,414 | 61,018 |
| Total Personnel Review Commission | 2,135,168 | 2,281,712 | 2,049,901 | 231,811 |
| Human Resources Administration: | | | | |
| Personal Services | 3,859,832 | 3,959,655 | 3,385,193 | 574,462 |
| Other | 381,630 | 381,630 | 299,590 | 82,040 |
| Total Human Resources Administration | 4,241,462 | 4,341,285 | 3,684,783 | 656,502 |
| Employee Benefits: | | | | |
| Other | 216,000 | 90,000 | 0 | 90,000 |
| Internal Audit: | | | | |
| Personal Services | 763,132 | 783,013 | 643,694 | 139,319 |
| Other | 67,842 | 67,842 | 44,366 | 23,476 |
| Total Internal Audit | 830,974 | 850,855 | 688,060 | 162,795 |
| Project Management: | | | | |
| Personal Services | \$253,056 | \$261,004 | \$402,145 | (\$141,141) |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Inspector General: | | | | |
| Personal Services | \$983,780 | \$1,011,629 | \$855,125 | \$156,504 |
| Other | 57,032 | 57,032 | 47,129 | 9,903 |
| Total Inspector General | 1,040,812 | 1,068,661 | 902,254 | 166,407 |
| Innovation and Performance: | | | | |
| Personal Services | 684,364 | 701,041 | 476,170 | 224,871 |
| Other | 221,709 | 221,709 | 187,207 | 34,502 |
| Total Innovation and Performance | 906,073 | 922,750 | 663,377 | 259,373 |
| Information Technology Administration: | | | | |
| Personal Services | 1,467,207 | 1,683,799 | 1,818,173 | (134,374) |
| Other | 1,139,389 | 1,139,389 | 1,128,496 | 10,893 |
| Total Information Technology Administration | 2,606,596 | 2,823,188 | 2,946,669 | (123,481) |
| Web and Multi-Media Development: | | | | |
| Personal Services | 2,004,548 | 2,063,382 | 2,231,328 | (167,946) |
| Other | 1,293,125 | 1,296,265 | 1,279,387 | 16,878 |
| Total Web and Multi-Media Development | 3,297,673 | 3,359,647 | 3,510,715 | (151,068) |
| Web Application Development: | | | | |
| Other | 35,400 | 35,400 | 35,399 | 1 |
| Security and Disaster Recovery: | | | | |
| Personal Services | 551,796 | 571,324 | 802,402 | (231,078) |
| Other | 448,347 | 448,347 | 344,553 | 103,794 |
| Total Security and Disaster Recovery | 1,000,143 | 1,019,671 | 1,146,955 | (127,284) |
| Engineering Services: | | | | |
| Personal Services | 2,887,357 | 2,965,663 | 2,615,139 | 350,524 |
| Other | 3,849,599 | 3,849,599 | 3,635,178 | 214,421 |
| Total Engineering Services | 6,736,956 | 6,815,262 | 6,250,317 | 564,945 |
| Mainframe Operation Services: | | | | |
| Personal Services | 2,781,908 | 2,811,488 | 2,536,253 | 275,235 |
| Other | 2,237,809 | 2,237,809 | 2,202,899 | 34,910 |
| Total Mainframe Operation Services | 5,019,717 | 5,049,297 | 4,739,152 | 310,145 |
| Hardware/Software Support Center: | | | | |
| Personal Services | 0 | 0 | 7,756 | (7,756) |
| WAN Services: | | | | |
| Personal Services | 573,835 | 587,450 | 572,662 | 14,788 |
| Other | 1,615,149 | 1,615,149 | 1,558,869 | 56,280 |
| Total WAN Services | \$2,188,984 | \$2,202,599 | \$2,131,531 | \$71,068 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|--------------------|-----------------|-------------|---|
| Communication Services: | | | | |
| Personal Services | \$714,106 | \$732,919 | \$624,226 | \$108,693 |
| Other | 2,646,265 | 2,646,265 | 2,417,044 | 229,221 |
| Total Communication Services | 3,360,371 | 3,379,184 | 3,041,270 | 337,914 |
| Auto Title Administration: | | | | |
| Personal Services | 3,715,398 | 3,811,336 | 3,318,344 | 492,992 |
| Other | 1,557,232 | 1,557,232 | 458,976 | 1,098,256 |
| Total Auto Title Administration | 5,272,630 | 5,368,568 | 3,777,320 | 1,591,248 |
| Soldiers and Sailors Monument: | | | | |
| Personal Services | 199,435 | 199,435 | 188,595 | 10,840 |
| Other | 69,953 | 69,953 | 35,185 | 34,768 |
| Total Soldiers and Sailors Monument | 269,388 | 269,388 | 223,780 | 45,608 |
| Risk Management: | | | | |
| Other | 941,379 | 1,056,379 | 1,056,344 | 35 |
| Risk Management Settlements: | | | | |
| Other | 449,403 | 1,276,403 | 2,111,001 | (834,598) |
| Fiscal Uncategorized Activity: | | | | |
| Other | 3,424,549 | 3,724,549 | 2,414,191 | 1,310,358 |
| General Consumer Affairs: | | | | |
| Other | 233,879 | 3,607,052 | 3,479,633 | 127,419 |
| Unclaimed Monies: | | | | |
| Other | 0 | 0 | 172,975 | (172,975) |
| Total Legislative and Executive | 88,116,266 | 103,463,512 | 88,361,449 | 15,102,063 |
| Judicial: | | | | |
| Court of Appeals: | | | | |
| Other | 959,930 | 959,930 | 678,722 | 281,208 |
| Clerk of Courts: | | | | |
| Personal Services | 6,495,537 | 6,679,513 | 5,702,601 | 976,912 |
| Other | 2,848,940 | 2,848,940 | 2,084,429 | 764,511 |
| Total Clerk of Courts | \$9,344,477 | \$9,528,453 | \$7,787,030 | \$1,741,423 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-------------|---|
| Judicial General: | | | | |
| Personal Services | \$9,797,864 | \$9,797,864 | \$9,298,694 | \$499,170 |
| Other | 20,886,551 | 20,886,551 | 14,579,061 | 6,307,490 |
| Total Judicial General | 30,684,415 | 30,684,415 | 23,877,755 | 6,806,660 |
| Arbitration: | | | | |
| Personal Services | 1,479,090 | 1,954,090 | 1,924,274 | 29,816 |
| Other | 58,374 | 108,374 | 58,335 | 50,039 |
| Total Arbitration | 1,537,464 | 2,062,464 | 1,982,609 | 79,855 |
| Central Scheduling: | | | | |
| Personal Services | 7,393,890 | 7,793,890 | 7,424,129 | 369,761 |
| Other | 808,710 | 808,710 | 342,953 | 465,757 |
| Total Central Scheduling | 8,202,600 | 8,602,600 | 7,767,082 | 835,518 |
| Probation: | | | | |
| Personal Services | 15,679,950 | 15,114,827 | 13,112,403 | 2,002,424 |
| Other | 2,142,102 | 2,142,102 | 1,722,231 | 419,871 |
| Total Probation | 17,822,052 | 17,256,929 | 14,834,634 | 2,422,295 |
| Medical Examiner Operations: | | | | |
| Personal Services | 5,584,617 | 5,149,534 | 5,387,642 | (238,108) |
| Other | 2,561,780 | 3,166,780 | 2,843,780 | 323,000 |
| Total Medical Examiner Operations | 8,146,397 | 8,316,314 | 8,231,422 | 84,892 |
| Regional Forensic Science Lab: | | | | |
| Personal Services | 5,218,797 | 5,188,656 | 4,836,852 | 351,804 |
| Other | 1,066,148 | 1,621,148 | 1,428,091 | 193,057 |
| Total Regional Forensic Science Lab | 6,284,945 | 6,809,804 | 6,264,943 | 544,861 |
| Domestic Relations: | | | | |
| Personal Services | 3,864,769 | 3,864,769 | 3,578,738 | 286,031 |
| Other | 1,328,822 | 1,328,822 | 996,836 | 331,986 |
| Total Domestic Relations | 5,193,591 | 5,193,591 | 4,575,574 | 618,017 |
| Bureau of Support: | | | | |
| Personal Services | 4,495,406 | 4,495,406 | 4,096,006 | 399,400 |
| Other | 1,120,230 | 1,120,230 | 940,192 | 180,038 |
| Total Bureau of Support | 5,615,636 | 5,615,636 | 5,036,198 | 579,438 |
| Justice Affairs Administration: | | | | |
| Personal Services | 1,393,496 | 1,432,490 | 1,191,209 | 241,281 |
| Other | 65,702 | 43,378 | 26,837 | 16,541 |
| Total Justice Affairs Administration | \$1,459,198 | \$1,475,868 | \$1,218,046 | \$257,822 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Public Safety Grants Administration: | | | | |
| Personal Services | \$244,411 | \$266,780 | \$264,251 | \$2,529 |
| Other | 456,061 | 434,501 | 281,411 | 153,090 |
| Total Public Safety Grants Administration | 700,472 | 701,281 | 545,662 | 155,619 |
| Fusion Center: | | | | |
| Personal Services | 147,664 | 147,664 | 116,718 | 30,946 |
| Other | 62,383 | 62,383 | 39,645 | 22,738 |
| Total Fusion Center | 210,047 | 210,047 | 156,363 | 53,684 |
| Juvenile Court Administration: | | | | |
| Other | 6,706,233 | 7,407,961 | 6,225,345 | 1,182,616 |
| Juvenile Court Legal: | | | | |
| Personal Services | 7,996,455 | 7,996,455 | 7,672,379 | 324,076 |
| Other | 4,881,084 | 4,881,084 | 3,592,616 | 1,288,468 |
| Total Juvenile Court Legal | 12,877,539 | 12,877,539 | 11,264,995 | 1,612,544 |
| Juvenile Court Child Support: | | | | |
| Personal Services | 3,416,152 | 3,416,152 | 3,169,607 | 246,545 |
| Other | 1,243,118 | 1,243,118 | 911,456 | 331,662 |
| Total Juvenile Court Child Support | 4,659,270 | 4,659,270 | 4,081,063 | 578,207 |
| Juvenile Court Detention Home: | | | | |
| Personal Services | 13,438,774 | 13,438,774 | 11,631,562 | 1,807,212 |
| Other | 3,516,108 | 3,516,108 | 2,663,272 | 852,836 |
| Total Juvenile Court Detention Home | 16,954,882 | 16,954,882 | 14,294,834 | 2,660,048 |
| Law Department: | | | | |
| Personal Services | 2,355,919 | 2,370,920 | 1,880,586 | 490,334 |
| Other | 406,287 | 456,287 | 483,183 | (26,896) |
| Total Law Department | 2,762,206 | 2,827,207 | 2,363,769 | 463,438 |
| Municipal Courts: | | | | |
| Personal Services | 487,467 | 487,467 | 424,501 | 62,966 |
| Other | 3,253,155 | 3,253,155 | 2,831,011 | 422,144 |
| Total Municipal Courts | 3,740,622 | 3,740,622 | 3,255,512 | 485,110 |
| Probate Court: | | | | |
| Personal Services | 5,884,693 | 5,884,693 | 5,543,848 | 340,845 |
| Other | 1,474,875 | 1,474,875 | 1,239,549 | 235,326 |
| Total Probate Court | \$7,359,568 | \$7,359,568 | \$6,783,397 | \$576,171 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|--------------|---|
| Public Defender: | | | | |
| Personal Services | \$11,830,303 | \$12,183,008 | \$12,048,973 | \$134,035 |
| Other | 1,962,417 | 1,962,417 | 1,580,577 | 381,840 |
| Total Public Defender | 13,792,720 | 14,145,425 | 13,629,550 | 515,875 |
| General Office: | | | | |
| Personal Services | 28,777,250 | 28,750,610 | 25,272,597 | 3,478,013 |
| Other | 5,315,950 | 7,734,625 | 4,605,500 | 3,129,125 |
| Total General Office | 34,093,200 | 36,485,235 | 29,878,097 | 6,607,138 |
| Child Support: | | | | |
| Personal Services | 3,287,657 | 3,380,479 | 3,192,390 | 188,089 |
| Other | 442,619 | 442,619 | 375,857 | 66,762 |
| Total Child Support | 3,730,276 | 3,823,098 | 3,568,247 | 254,851 |
| Children and Family Services: | | | | |
| Personal Services | 3,867,230 | 3,977,679 | 3,705,214 | 272,465 |
| Other | 379,733 | 379,733 | 283,641 | 96,092 |
| Total Children and Family Services | 4,246,963 | 4,357,412 | 3,988,855 | 368,557 |
| Law Enforcement Sheriff: | | | | |
| Personal Services | 23,617,402 | 23,617,402 | 21,129,318 | 2,488,084 |
| Other | 1,642,390 | 2,427,910 | 2,463,530 | (35,620) |
| Total Law Enforcement Sheriff | 25,259,792 | 26,045,312 | 23,592,848 | 2,452,464 |
| Jail Operations - Sheriff: | | | | |
| Personal Services | 57,008,868 | 58,352,218 | 53,736,630 | 4,615,588 |
| Other | 35,738,150 | 35,738,150 | 37,111,846 | (1,373,696) |
| Total Jail Operations - Sheriff | 92,747,018 | 94,090,368 | 90,848,476 | 3,241,892 |
| Sheriff Operations: | | | | |
| Personal Services | 4,997,731 | 5,147,129 | 4,549,297 | 597,832 |
| Other | 597,169 | 597,169 | 590,601 | 6,568 |
| Total Sheriff Operations | 5,594,900 | 5,744,298 | 5,139,898 | 604,400 |
| Coroner's Lab: | | | | |
| Personal Services | 0 | 425,910 | 412,540 | 13,370 |
| Other | 308,631 | 308,631 | 198,878 | 109,753 |
| Total Coroner's Lab | 308,631 | 734,541 | 611,418 | 123,123 |
| Euclid Jail: | | | | |
| Other | \$9,265 | \$9,265 | \$0 | \$9,265 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-------------|---|
| Bedford Jail: | | | | |
| Personal Services | \$5,149,603 | \$5,149,603 | \$4,481,126 | \$668,477 |
| Other | 724,442 | 724,442 | 511,075 | 213,367 |
| Total Bedford Jail | 5,874,045 | 5,874,045 | 4,992,201 | 881,844 |
| Total Judicial | 336,878,354 | 344,553,380 | 307,474,545 | 37,078,835 |
| Total General Government | 424,994,620 | 448,016,892 | 395,835,994 | 52,180,898 |
| Health and Safety: | | | | |
| COVID-19 Emergency Response: | | | | |
| Other | 1,682,910 | 2,682,910 | 433,815 | 2,249,095 |
| CECOMS: | | | | |
| Personal Services | 338,856 | 346,770 | 267,484 | 79,286 |
| Other | 212,945 | 212,945 | 183,024 | 29,921 |
| Total CECOMS | 551,801 | 559,715 | 450,508 | 109,207 |
| Total Health and Safety | 2,234,711 | 3,242,625 | 884,323 | 2,358,302 |
| Social Services: | | | | |
| Veteran's Service Commission: | | | | |
| Personal Services | 2,773,720 | 2,873,720 | 2,381,192 | 492,528 |
| Other | 4,934,103 | 4,834,103 | 1,244,105 | 3,589,998 |
| Total Social Services | 7,707,823 | 7,707,823 | 3,625,297 | 4,082,526 |
| Community Development: | | | | |
| Economic Development: | | | | |
| Personal Services | 1,552,302 | 1,587,780 | 1,254,648 | 333,132 |
| Other | 1,470,213 | 1,520,213 | 1,488,605 | 31,608 |
| Total Economic Development | 3,022,515 | 3,107,993 | 2,743,253 | 364,740 |
| Regional Collaboration: | | | | |
| Personal Services | 276,994 | 285,262 | 261,761 | 23,501 |
| Other | 4,731 | 4,731 | 2,090 | 2,641 |
| Total Regional Collaboration | 281,725 | 289,993 | 263,851 | 26,142 |
| Sustainability: | | | | |
| Personal Services | 271,375 | 279,097 | 252,652 | 26,445 |
| Other | 41,453 | 56,453 | 9,113 | 47,340 |
| Total Sustainability | 312,828 | 335,550 | 261,765 | 73,785 |
| Community Development Casino Tax: | | | | |
| Other | \$4,857,733 | \$8,443,127 | \$7,127,566 | \$1,315,561 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| County Hotel Operating: | | | | |
| Other | \$3,250,818 | \$3,429,570 | \$2,172,559 | \$1,257,011 |
| Global Center Operating: | | | | |
| Other | 5,400,000 | 5,400,000 | 4,950,000 | 450,000 |
| County Planning Commission Administration: | | | | |
| Personal Services | 1,795,793 | 1,838,697 | 1,543,285 | 295,412 |
| Other | 1,540,464 | 2,168,122 | 2,104,158 | 63,964 |
| Total County Planning Commission Administration | 3,336,257 | 4,006,819 | 3,647,443 | 359,376 |
| Total Community Development | 20,461,876 | 25,013,052 | 21,166,437 | 3,846,615 |
| <i>Total Expenditures</i> | <u>455,399,030</u> | <u>483,980,392</u> | <u>421,512,051</u> | <u>62,468,341</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>41,806,221</u> | <u>40,769,815</u> | <u>102,856,444</u> | <u>62,086,629</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 6,078,108 | 6,252,576 | 6,292,480 | 39,904 |
| Transfers Out | 0 | (27,436,347) | (104,489,007) | (77,052,660) |
| <i>Total Other Financing Sources (Uses)</i> | <u>6,078,108</u> | <u>(21,183,771)</u> | <u>(98,196,527)</u> | <u>(77,012,756)</u> |
| <i>Net Change in Fund Balance</i> | 47,884,329 | 19,586,044 | 4,659,917 | (14,926,127) |
| Fund Balance Beginning of Year | 192,655,220 | 192,655,220 | 192,655,220 | 0 |
| Prior Year Encumbrances Appropriated | <u>11,419,423</u> | <u>11,419,423</u> | <u>11,419,423</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$251,958,972</u> | <u>\$223,660,687</u> | <u>\$208,734,560</u> | <u>(\$14,926,127)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Human Services
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$97,795,070 | \$92,686,476 | \$92,686,476 | \$0 |
| Charges for Services | 80,213 | 76,023 | 76,023 | 0 |
| Fines and Forfeitures | 1,532 | 1,452 | 1,452 | 0 |
| Intergovernmental | 137,001,937 | 129,845,265 | 129,845,265 | 0 |
| Contributions and Donations | 3,057,944 | 2,898,204 | 2,898,204 | 0 |
| Other | 358,937 | 340,187 | 340,187 | 0 |
| <i>Total Revenues</i> | <u>238,295,633</u> | <u>225,847,607</u> | <u>225,847,607</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Office of the Director - Children and Family Services: | | | | |
| Personal Services | 6,257,328 | 6,437,550 | 5,901,941 | 535,609 |
| Other | 16,366,532 | 15,683,532 | 15,356,466 | 327,066 |
| <i>Total Office of the Director - Children and Family Services</i> | <u>22,623,860</u> | <u>22,121,082</u> | <u>21,258,407</u> | <u>862,675</u> |
| Training: | | | | |
| Personal Services | 932,153 | 1,002,783 | 1,000,210 | 2,573 |
| Other | 88,402 | 88,402 | 32,268 | 56,134 |
| <i>Total Training</i> | <u>1,020,555</u> | <u>1,091,185</u> | <u>1,032,478</u> | <u>58,707</u> |
| Information Services: | | | | |
| Personal Services | 1,298,832 | 1,325,360 | 844,108 | 481,252 |
| Other | 3,214 | 3,214 | 0 | 3,214 |
| <i>Total Information Services</i> | <u>1,302,046</u> | <u>1,328,574</u> | <u>844,108</u> | <u>484,466</u> |
| Direct Services: | | | | |
| Personal Services | 41,613,059 | 42,669,452 | 41,979,275 | 690,177 |
| Other | 1,491,751 | 1,571,751 | 1,434,134 | 137,617 |
| <i>Total Direct Services</i> | <u>43,104,810</u> | <u>44,241,203</u> | <u>43,413,409</u> | <u>827,794</u> |
| Supportive Services: | | | | |
| Personal Services | 2,803,077 | 2,857,858 | 2,019,879 | 837,979 |
| Other | 2,616,698 | 5,620,959 | 4,016,452 | 1,604,507 |
| <i>Total Supportive Services</i> | <u>\$5,419,775</u> | <u>\$8,478,817</u> | <u>\$6,036,331</u> | <u>\$2,442,486</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|------------|---|
| Foster and Adoptive Parents I: | | | | |
| Personal Services | \$229,804 | \$348,258 | \$393,853 | (\$45,595) |
| Other | 189,220 | 189,220 | 173,696 | 15,524 |
| Total Foster and Adoptive Parents I | 419,024 | 537,478 | 567,549 | (30,071) |
| Visitation: | | | | |
| Personal Services | 1,205,186 | 1,242,467 | 1,140,705 | 101,762 |
| Other | 277,150 | 277,150 | 147,546 | 129,604 |
| Total Visitation | 1,482,336 | 1,519,617 | 1,288,251 | 231,366 |
| Contracted Placements: | | | | |
| Personal Services | 1,565,852 | 1,606,664 | 1,345,118 | 261,546 |
| Other | 30,984 | 30,984 | 15,754 | 15,230 |
| Total Contracted Placements | 1,596,836 | 1,637,648 | 1,360,872 | 276,776 |
| Foster Homes: | | | | |
| Personal Services | 3,803,670 | 3,914,610 | 3,550,856 | 363,754 |
| Other | 79,054 | 79,054 | 44,150 | 34,904 |
| Total Foster Homes | 3,882,724 | 3,993,664 | 3,595,006 | 398,658 |
| Permanent Custody Adoptions: | | | | |
| Personal Services | 5,251,311 | 5,373,038 | 4,181,510 | 1,191,528 |
| Other | 238,085 | 254,085 | 167,487 | 86,598 |
| Total Permanent Custody Adoptions | 5,489,396 | 5,627,123 | 4,348,997 | 1,278,126 |
| Office of the Director - Senior and Adult Services: | | | | |
| Personal Services | 2,179,346 | 2,225,308 | 1,465,000 | 760,308 |
| Other | 18,604,640 | 18,694,640 | 15,297,786 | 3,396,854 |
| Total Office of the Director - Senior and Adult Services | 20,783,986 | 20,919,948 | 16,762,786 | 4,157,162 |
| Ohio State University Extension: | | | | |
| Other | 0 | 222,300 | 222,300 | 0 |
| COVID-19 Response: | | | | |
| Other | 0 | 4,000,000 | 0 | 4,000,000 |
| Human Resources: | | | | |
| Personal Services | 1,084,913 | 1,106,879 | 813,606 | 293,273 |
| Other | 39,288 | 39,288 | 11,254 | 28,034 |
| Total Human Resources | \$1,124,201 | \$1,146,167 | \$824,860 | \$321,307 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Information Services - Human Services: | | | | |
| Personal Services | \$4,419,270 | \$4,543,394 | \$3,637,491 | \$905,903 |
| Other | 2,201,791 | 2,201,791 | 1,498,746 | 703,045 |
| Total Information Services - Human Services | 6,621,061 | 6,745,185 | 5,136,237 | 1,608,948 |
| Tapestry System of Care - Children and Family Services: | | | | |
| Personal Services | 516,595 | 516,595 | 157,561 | 359,034 |
| Other | 3,996,530 | 3,155,530 | 2,744,382 | 411,148 |
| Total Tapestry System of Care - Children and Family Services | 4,513,125 | 3,672,125 | 2,901,943 | 770,182 |
| Administrative Services - General Manager: | | | | |
| Personal Services | 2,463,302 | 2,514,858 | 1,991,488 | 523,370 |
| Other | 9,643,298 | 9,643,298 | 7,852,486 | 1,790,812 |
| Total Administrative Services - General Manager | 12,106,600 | 12,158,156 | 9,843,974 | 2,314,182 |
| Information Services: | | | | |
| Personal Services | 1,021,928 | 1,052,751 | 925,870 | 126,881 |
| Other | 9,988 | 9,988 | 322 | 9,666 |
| Total Information Services | 1,031,916 | 1,062,739 | 926,192 | 136,547 |
| Work First Services: | | | | |
| Personal Services | 2,892,315 | 2,954,808 | 2,203,747 | 751,061 |
| Other | 10,547,445 | 10,547,445 | 9,419,830 | 1,127,615 |
| Total Work First Services | 13,439,760 | 13,502,253 | 11,623,577 | 1,878,676 |
| Southgate: | | | | |
| Personal Services | 4,475,183 | 4,578,576 | 3,051,075 | 1,527,501 |
| Other | 22,777 | 22,777 | 15,022 | 7,755 |
| Total Southgate | \$4,497,960 | \$4,601,353 | \$3,066,097 | \$1,535,256 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-------------|---|
| Ohio City: | | | | |
| Personal Services | \$4,494,743 | \$4,613,318 | \$4,363,971 | \$249,347 |
| Other | 620,571 | 620,571 | 577,551 | 43,020 |
| Total Ohio City | 5,115,314 | 5,233,889 | 4,941,522 | 292,367 |
| Quincy Place: | | | | |
| Personal Services | 4,480,506 | 4,622,036 | 4,611,670 | 10,366 |
| Other | 1,041,012 | 1,041,012 | 947,255 | 93,757 |
| Total Quincy Place | 5,521,518 | 5,663,048 | 5,558,925 | 104,123 |
| Veteran Employment Building: | | | | |
| Personal Services | 23,816,474 | 24,548,369 | 27,364,510 | (2,816,141) |
| Other | 734,677 | 734,677 | 617,596 | 117,081 |
| Total Veteran Employment Building | 24,551,151 | 25,283,046 | 27,982,106 | (2,699,060) |
| West Shore: | | | | |
| Personal Services | 4,046,687 | 4,121,836 | 3,384,397 | 737,439 |
| Other | 636,698 | 636,698 | 489,389 | 147,309 |
| Total West Shore | 4,683,385 | 4,758,534 | 3,873,786 | 884,748 |
| Client Support Services: | | | | |
| Personal Services | 7,138,390 | 7,337,336 | 6,700,261 | 637,075 |
| Other | 7,720,558 | 7,720,558 | 7,009,963 | 710,595 |
| Total Client Support Services | 14,858,948 | 15,057,894 | 13,710,224 | 1,347,670 |
| Children with Medical Handicaps: | | | | |
| Other | 1,531,417 | 1,531,417 | 1,117,637 | 413,780 |
| Office of the Director: | | | | |
| Personal Services | 980,905 | 1,099,087 | 1,045,945 | 53,142 |
| Other | 2,349,310 | 2,489,311 | 1,731,019 | 758,292 |
| Total Office of the Director | 3,330,215 | 3,588,398 | 2,776,964 | 811,434 |
| Management Services: | | | | |
| Personal Services | 919,350 | 942,465 | 694,115 | 248,350 |
| Other | 7,737 | 7,737 | 0 | 7,737 |
| Total Management Services | \$927,087 | \$950,202 | \$694,115 | \$256,087 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------|--------------------|-----------------|-------------|---|
| Community Programs: | | | | |
| Other | \$3,091,019 | \$3,841,019 | \$3,661,078 | \$179,941 |
| Home Support: | | | | |
| Personal Services | 4,116,803 | 4,275,281 | 4,243,499 | 31,782 |
| Other | 165,629 | 165,628 | 116,186 | 49,442 |
| Total Home Support | 4,282,432 | 4,440,909 | 4,359,685 | 81,224 |
| Protective Services: | | | | |
| Personal Services | 4,536,725 | 4,522,700 | 3,525,517 | 997,183 |
| Other | 1,427,591 | 1,387,591 | 1,350,649 | 36,942 |
| Total Protective Services | 5,964,316 | 5,910,291 | 4,876,166 | 1,034,125 |
| Home Based Services: | | | | |
| Personal Services | 0 | 0 | 7,412 | (7,412) |
| Resource and Training: | | | | |
| Personal Services | 710,180 | 1,043,402 | 772,028 | 271,374 |
| Other | 3,815 | 3,815 | 485 | 3,330 |
| Total Resource and Training | 713,995 | 1,047,217 | 772,513 | 274,704 |
| Options Program: | | | | |
| Personal Services | 1,657,090 | 1,897,623 | 1,722,328 | 175,295 |
| Other | 5,825,880 | 4,625,880 | 4,503,193 | 122,687 |
| Total Options Program | 7,482,970 | 6,523,503 | 6,225,521 | 297,982 |
| Administrative Services: | | | | |
| Personal Services | 669,919 | 693,278 | 693,245 | 33 |
| Other | 424,157 | 424,157 | 162,287 | 261,870 |
| Total Administrative Services | 1,094,076 | 1,117,435 | 855,532 | 261,903 |
| Early Start: | | | | |
| Other | 1,870,170 | 1,870,170 | 1,871,747 | (1,577) |
| Health and Safety: | | | | |
| Other | 1,992,109 | 1,992,109 | 1,902,936 | 89,173 |
| Quality Child Care: | | | | |
| Other | 17,008,529 | 17,008,529 | 16,142,888 | 865,641 |
| HHS Admin Grants: | | | | |
| Personal Services | \$0 | \$50,000 | \$50,000 | \$0 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------------------|------------------------------|------------------------------|---|
| Universal Pre-K: | | | | |
| Personal Services | \$285,372 | \$294,492 | \$213,262 | \$81,230 |
| Other | 6,771,604 | 6,771,604 | 3,457,885 | 3,313,719 |
| Total Universal Pre-K | 7,056,976 | 7,066,096 | 3,671,147 | 3,394,949 |
| Family and Children First: | | | | |
| Personal Services | 876,887 | 899,859 | 800,833 | 99,026 |
| Other | 8,187,260 | 8,187,260 | 6,897,420 | 1,289,840 |
| Total Family and Children First | 9,064,147 | 9,087,119 | 7,698,253 | 1,388,866 |
| Multi-System Youth Custody: | | | | |
| Other | (37,605) | (37,605) | 155,181 | (192,786) |
| Homeless Services: | | | | |
| Personal Services | 0 | 503,209 | 406,082 | 97,127 |
| Other | 0 | 10,572,243 | 1,531,731 | 9,040,512 |
| Total Homeless Services | 0 | 11,075,452 | 1,937,813 | 9,137,639 |
| Office of Re-Entry: | | | | |
| Personal Services | 0 | 588,061 | 423,966 | 164,095 |
| Other | 0 | 2,577,558 | 2,367,512 | 210,046 |
| Total Office of Re-Entry | 0 | 3,165,619 | 2,791,478 | 374,141 |
| Work Force Innovation and Opportunities: | | | | |
| Personal Services | 1,029,345 | 1,060,417 | 993,046 | 67,371 |
| Other | 13,530,164 | 15,660,900 | 15,936,744 | (275,844) |
| Total Work Force Innovation and Opportunities | 14,559,509 | 16,721,317 | 16,929,790 | (208,473) |
| Educational Assistance: | | | | |
| Other | 0 | 1,000,000 | 356,961 | 643,039 |
| <i>Total Expenditures</i> | <u>285,121,649</u> | <u>312,552,225</u> | <u>269,974,754</u> | <u>42,577,471</u> |
| <i>Net Change in Fund Balance</i> | <u>(46,826,016)</u> | <u>(86,704,618)</u> | <u>(44,127,147)</u> | <u>42,577,471</u> |
| Fund Deficit Beginning of Year | (14,308,052) | (14,308,052) | (14,308,052) | 0 |
| Prior Year Encumbrances Appropriated | 26,850,990 | 26,850,990 | 26,850,990 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>(\$34,283,078)</u></u> | <u><u>(\$74,161,680)</u></u> | <u><u>(\$31,584,209)</u></u> | <u><u>\$42,577,471</u></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, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|---|
| Revenues | | | | |
| Property Taxes | \$142,079,133 | \$57,522,080 | \$48,610,929 | (\$8,911,151) |
| Payments in Lieu of Taxes | 2,036 | 1,537 | 1,537 | 0 |
| Intergovernmental | 23,077,363 | 14,994,843 | 6,650,050 | (8,344,793) |
| <i>Total Revenues</i> | <i>165,158,532</i> | <i>72,518,460</i> | <i>55,262,516</i> | <i>(17,255,944)</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Office of Reentry: | | | | |
| Personal Services | 588,061 | 602,833 | 0 | 602,833 |
| Other | 3,063,864 | 3,063,864 | 788,480 | 2,275,384 |
| Total Office of Reentry | 3,651,925 | 3,666,697 | 788,480 | 2,878,217 |
| Legal Services: | | | | |
| Personal Services | 977,335 | 977,335 | 0 | 977,335 |
| Other | 4,319,752 | 4,319,752 | 55,381 | 4,264,371 |
| Total Legal Services | 5,297,087 | 5,297,087 | 55,381 | 5,241,706 |
| Community Social Services: | | | | |
| Personal Services | 7,707,259 | 7,707,259 | 0 | 7,707,259 |
| Other | 3,780,025 | 3,780,025 | 88,439 | 3,691,586 |
| Total Community Social Services | 11,487,284 | 11,487,284 | 88,439 | 11,398,845 |
| Detention Home: | | | | |
| Personal Services | 752,964 | 752,964 | 1,733 | 751,231 |
| Other | 2,711,131 | 2,714,131 | 0 | 2,714,131 |
| Total Detention Home | 3,464,095 | 3,467,095 | 1,733 | 3,465,362 |
| Juvenile Court Intervention Center: | | | | |
| Personal Services | 1,392,543 | 1,392,543 | 0 | 1,392,543 |
| Other | 118,110 | 118,110 | 0 | 118,110 |
| Total Juvenile Court Intervention Center | 1,510,653 | 1,510,653 | 0 | 1,510,653 |
| Family Justice Center: | | | | |
| Personal Services | 192,661 | 197,297 | 0 | 197,297 |
| Other | 236,755 | 236,755 | 0 | 236,755 |
| Total Family Justice Center | 429,416 | 434,052 | 0 | 434,052 |
| Total General Government - Judicial | \$25,840,460 | \$25,862,868 | \$934,033 | \$24,928,835 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|-----------------------|---------------------|---|
| Health and Safety: | | | | |
| MetroHealth Subsidy (Levy): | | | | |
| Other | \$0 | \$32,472,000 | \$32,472,000 | \$0 |
| Social Services: | | | | |
| Homeless Services: | | | | |
| Personal Services | 503,209 | 513,337 | 75,264 | 438,073 |
| Other | 10,859,979 | 10,815,679 | 8,733,998 | 2,081,681 |
| Total Homeless Services | 11,363,188 | 11,329,016 | 8,809,262 | 2,519,754 |
| Educational Assistance: | | | | |
| Other | 1,000,227 | 1,000,227 | 500,000 | 500,227 |
| Health and Human Services Levies: | | | | |
| Other | 4,174,261 | 4,174,261 | 1,100,392 | 3,073,869 |
| HHS Levy 3.9 Subsidies: | | | | |
| Other | 32,472,000 | 32,472,000 | 6 | 32,471,994 |
| HHS Levy 4.1 Subsidies (2020) | | | | |
| Other | 0 | 29,100,820 | 0 | 29,100,820 |
| Human Services Other Program: | | | | |
| Other | 1,604,476 | 2,539,476 | 0 | 2,539,476 |
| Total Social Services | 50,614,152 | 80,615,800 | 10,409,660 | 70,206,140 |
| <i>Total Expenditures</i> | <u>76,454,612</u> | <u>138,950,668</u> | <u>43,815,693</u> | <u>95,134,975</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 88,703,920 | (66,432,208) | 11,446,823 | 77,879,031 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | 0 | (264,461) | (264,461) | 0 |
| <i>Net Change in Fund Balance</i> | 88,703,920 | (66,696,669) | 11,182,362 | 77,879,031 |
| Fund Balance Beginning of Year | 20,370,626 | 20,370,626 | 20,370,626 | 0 |
| Prior Year Encumbrances Appropriated | 1,983,814 | 1,983,814 | 1,983,814 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$111,058,360</u> | <u>(\$44,342,229)</u> | <u>\$33,536,802</u> | <u>\$77,879,031</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| Revenues | | | | |
| Property Taxes | \$63,252,176 | \$97,733,587 | \$97,733,587 | \$0 |
| Payments in Lieu of Taxes | 388 | 599 | 599 | 0 |
| Charges for Services | 1,560,024 | 2,410,458 | 2,410,458 | 0 |
| Intergovernmental | 35,342,309 | 54,608,882 | 49,104,314 | (5,504,568) |
| Contributions and Donations | 82 | 127 | 127 | 0 |
| Other | 371,081 | 533,354 | 533,354 | 0 |
| <i>Total Revenues</i> | <u>100,526,060</u> | <u>155,287,007</u> | <u>149,782,439</u> | <u>(5,504,568)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Board of Developmental Disabilities: | | | | |
| Personal Services | 56,142,814 | 50,712,039 | 49,301,821 | 1,410,218 |
| Other | 79,829,538 | 123,848,905 | 70,423,028 | 53,425,877 |
| <i>Total Expenditures</i> | <u>135,972,352</u> | <u>174,560,944</u> | <u>119,724,849</u> | <u>54,836,095</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(35,446,292)</u> | <u>(19,273,937)</u> | <u>30,057,590</u> | <u>49,331,527</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 37,697 | 98,267 | 98,267 | 0 |
| Transfers In | 29,123,539 | 45,000,000 | 0 | (45,000,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>29,161,236</u> | <u>45,098,267</u> | <u>98,267</u> | <u>(45,000,000)</u> |
| <i>Net Change in Fund Balance</i> | <u>(6,285,056)</u> | <u>25,824,330</u> | <u>30,155,857</u> | <u>4,331,527</u> |
| Fund Balance Beginning of Year | 166,561,679 | 166,561,679 | 166,561,679 | 0 |
| Prior Year Encumbrances Appropriated | 3,058,761 | 3,058,761 | 3,058,761 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$163,335,384</u> | <u>\$195,444,770</u> | <u>\$199,776,297</u> | <u>\$4,331,527</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Children Services
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|-----------------------|----------------------|---|
| Revenues | | | | |
| Property Taxes | \$58,413,479 | \$49,681,588 | \$49,681,588 | \$0 |
| Charges for Services | 78,512 | 66,776 | 66,776 | 0 |
| Intergovernmental | 33,568,695 | 28,550,707 | 28,550,707 | 0 |
| Other | 13,984 | 11,893 | 11,893 | 0 |
| <i>Total Revenues</i> | <u>92,074,670</u> | <u>78,310,964</u> | <u>78,310,964</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Client Support Services: | | | | |
| Other | 20,011,398 | 23,736,332 | 18,526,050 | 5,210,282 |
| CFS Foster Care: | | | | |
| Other | 2,899,407 | 3,124,407 | 2,857,139 | 267,268 |
| Purchased Congregate and Foster Care: | | | | |
| Other | 65,944,528 | 70,482,633 | 72,201,525 | (1,718,892) |
| Adoption Services: | | | | |
| Other | 4,941,200 | 4,941,200 | 3,481,781 | 1,459,419 |
| <i>Total Expenditures</i> | <u>93,796,533</u> | <u>102,284,572</u> | <u>97,066,495</u> | <u>5,218,077</u> |
| <i>Net Change in Fund Balance</i> | <u>(1,721,863)</u> | <u>(23,973,608)</u> | <u>(18,755,531)</u> | <u>5,218,077</u> |
| Fund Balance Beginning of Year | 5,728,692 | 5,728,692 | 5,728,692 | 0 |
| Prior Year Encumbrances Appropriated | 7,224,791 | 7,224,791 | 7,224,791 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$11,231,620</u> | <u>(\$11,020,125)</u> | <u>(\$5,802,048)</u> | <u>\$5,218,077</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Coronavirus Relief
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$135,111,607 | \$135,111,607 | \$135,111,607 | \$0 |
| Interest | 12,983 | 12,983 | 12,983 | 0 |
| <i>Total Revenues</i> | <u>135,124,590</u> | <u>135,124,590</u> | <u>135,124,590</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| COVID-19 CARES Act: | | | | |
| Other | <u>40,902,272</u> | <u>40,902,272</u> | <u>34,791,289</u> | <u>6,110,983</u> |
| Judicial: | | | | |
| COVID-19 CARES Act: | | | | |
| Personal Services | 2,228,975 | 2,228,975 | 7,601,171 | (5,372,196) |
| Other | <u>2,301,306</u> | <u>2,301,306</u> | <u>6,867,207</u> | <u>(4,565,901)</u> |
| Total Judicial | <u>4,530,281</u> | <u>4,530,281</u> | <u>14,468,378</u> | <u>(9,938,097)</u> |
| Public Works: | | | | |
| COVID-19 CARES Act: | | | | |
| Other | <u>538,608</u> | <u>538,608</u> | <u>1,823,813</u> | <u>(1,285,205)</u> |
| Health and Safety: | | | | |
| COVID-19 CARES Act: | | | | |
| Personal Services | 46,478 | 46,478 | 158,498 | (112,020) |
| Other | <u>23,008,415</u> | <u>23,008,415</u> | <u>15,033,581</u> | <u>7,974,834</u> |
| Total Health and Safety | <u>23,054,893</u> | <u>23,054,893</u> | <u>15,192,079</u> | <u>7,862,814</u> |
| Social Services: | | | | |
| COVID-19 CARES Act: | | | | |
| Personal Services | 23,415 | 23,415 | 79,850 | (56,435) |
| Other | <u>700,764</u> | <u>700,764</u> | <u>5,587,709</u> | <u>(4,886,945)</u> |
| Total Social Services | <u>724,179</u> | <u>724,179</u> | <u>5,667,559</u> | <u>(4,943,380)</u> |
| Community Development: | | | | |
| COVID-19 CARES Act: | | | | |
| Other | <u>\$107,750</u> | <u>\$107,750</u> | <u>\$83,318</u> | <u>\$24,432</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Coronavirus Relief (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
| Intergovernmental | \$5,320,511 | \$5,320,511 | \$6,272,760 | (\$952,249) |
| <i>Total Expenditures</i> | <u>75,178,494</u> | <u>75,178,494</u> | <u>78,299,196</u> | <u>(3,120,702)</u> |
| <i>Net Change in Fund Balance</i> | 59,946,096 | 59,946,096 | 56,825,394 | (3,120,702) |
| Fund Balance Beginning of Year | 10,986,571 | 10,986,571 | 10,986,571 | 0 |
| Prior Year Encumbrances Appropriated | <u>27,858,261</u> | <u>27,858,261</u> | <u>27,858,261</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$98,790,928</u> | <u>\$98,790,928</u> | <u>\$95,670,226</u> | <u>(\$3,120,702)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Sanitary Engineer
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------------------|----------------------------|----------------------------|---|
| Revenues | | | | |
| Charges for Services | \$25,409,264 | \$27,209,299 | \$27,209,299 | \$0 |
| Other | 42,720 | 45,746 | 45,746 | 0 |
| Intergovernmental | 83,808 | 89,745 | 89,745 | 0 |
| <i>Total Revenues</i> | <u>25,535,792</u> | <u>27,344,790</u> | <u>27,344,790</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 11,479,288 | 11,766,087 | 12,193,839 | (427,752) |
| Other | 20,689,044 | 32,465,682 | 18,616,799 | 13,848,883 |
| Principal Retirement | 4,124,539 | 4,124,539 | 995,058 | 3,129,481 |
| Interest and Fiscal Charges | 2,090,844 | 2,090,844 | 297,609 | 1,793,235 |
| <i>Total Expenses</i> | <u>38,383,715</u> | <u>50,447,152</u> | <u>32,103,305</u> | <u>18,343,847</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | <u>(12,847,923)</u> | <u>(23,102,362)</u> | <u>(4,758,515)</u> | <u>18,343,847</u> |
| Transfers In | 140,076 | 0 | 0 | 0 |
| Transfers Out | <u>0</u> | <u>(1,483,362)</u> | <u>(1,307,097)</u> | <u>176,265</u> |
| <i>Net Change in Fund Equity</i> | <u>(12,707,847)</u> | <u>(24,585,724)</u> | <u>(6,065,612)</u> | <u>18,520,112</u> |
| Fund Equity Beginning of Year | 36,911,882 | 36,911,882 | 36,911,882 | 0 |
| Prior Year Encumbrances Appropriated | <u>4,534,717</u> | <u>4,534,717</u> | <u>4,534,717</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$28,738,752</u></u> | <u><u>\$16,860,875</u></u> | <u><u>\$35,380,987</u></u> | <u><u>\$18,520,112</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Motor Vehicle Gas Tax
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|----------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$20,712 | \$24,434 | \$24,434 | \$0 |
| Fines and Forfeitures | 195,031 | 230,082 | 230,082 | 0 |
| Intergovernmental | 31,145,299 | 36,742,726 | 36,742,726 | 0 |
| Interest | 710,683 | 838,407 | 838,407 | 0 |
| Other | 3,426,389 | 4,042,179 | 4,042,179 | 0 |
| <i>Total Revenues</i> | <u>35,498,114</u> | <u>41,877,828</u> | <u>41,877,828</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Construction Engineer and Test Lab: | | | | |
| Personal Services | 6,256,431 | 6,461,953 | 5,661,509 | 800,444 |
| Other | 7,322,671 | 6,902,457 | 1,519,291 | 5,383,166 |
| Total Construction Engineer and Test Lab | <u>13,579,102</u> | <u>13,364,410</u> | <u>7,180,800</u> | <u>6,183,610</u> |
| Maintenance Engineer: | | | | |
| Personal Services | 3,318,295 | 3,452,072 | 2,937,649 | 514,423 |
| Other | 2,572,237 | 2,572,237 | 1,471,497 | 1,100,740 |
| Total Maintenance Engineer | <u>5,890,532</u> | <u>6,024,309</u> | <u>4,409,146</u> | <u>1,615,163</u> |
| Road Capital Improvements: | | | | |
| Other | 5,367,441 | 5,367,441 | 249,893 | 5,117,548 |
| Road and Bridge Registration Tax: | | | | |
| Other | 17,423,196 | 17,423,196 | 18,964,908 | (1,541,712) |
| Road and Bridge Capital Improvements: | | | | |
| Other | 4,026,714 | 4,026,714 | 3,885,616 | 141,098 |
| Total Public Works | <u>46,286,985</u> | <u>46,206,070</u> | <u>34,690,363</u> | <u>11,515,707</u> |
| Debt Service: | | | | |
| Principal Retirement | 31,281 | 31,281 | 31,281 | 0 |
| <i>Total Expenditures</i> | <u>46,318,266</u> | <u>46,237,351</u> | <u>34,721,644</u> | <u>11,515,707</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(\$10,820,152)</u> | <u>(\$4,359,523)</u> | <u>\$7,156,184</u> | <u>\$11,515,707</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Motor Vehicle Gas Tax (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Other Financing Sources (Uses) | | | | |
| Transfers In | \$5,820,602 | \$1,833,931 | \$1,833,931 | \$0 |
| Transfers Out | 0 | (4,915,087) | (4,915,087) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>5,820,602</u> | <u>(3,081,156)</u> | <u>(3,081,156)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (4,999,550) | (7,440,679) | 4,075,028 | 11,515,707 |
| Fund Balance Beginning of Year | 48,908,239 | 48,908,239 | 48,908,239 | 0 |
| Prior Year Encumbrances Appropriated | <u>4,022,160</u> | <u>4,022,160</u> | <u>4,022,160</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$47,930,849</u> | <u>\$45,489,720</u> | <u>\$57,005,427</u> | <u>\$11,515,707</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Charges for Services | \$16,241,634 | \$17,220,248 | \$17,220,248 | \$0 |
| Other | 25 | 27 | 27 | 0 |
| <i>Total Revenues</i> | <u>16,241,659</u> | <u>17,220,275</u> | <u>17,220,275</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Board of Revision: | | | | |
| Personal Services | 1,927,825 | 1,927,825 | 1,855,996 | 71,829 |
| Other | 708,585 | 708,585 | 619,620 | 88,965 |
| Total Board of Revision | <u>2,636,410</u> | <u>2,636,410</u> | <u>2,475,616</u> | <u>160,794</u> |
| Tax Assessment Contractual Services: | | | | |
| Personal Services | 7,905,797 | 8,112,932 | 6,577,860 | 1,535,072 |
| Other | 7,548,356 | 7,596,258 | 3,269,667 | 4,326,591 |
| Total Tax Assessment Contractual Services | <u>15,454,153</u> | <u>15,709,190</u> | <u>9,847,527</u> | <u>5,861,663</u> |
| Total General Government - Legislative and Executive | <u>18,090,563</u> | <u>18,345,600</u> | <u>12,323,143</u> | <u>6,022,457</u> |
| Community Development: | | | | |
| Geographic Information System: | | | | |
| Personal Services | 532,298 | 575,568 | 573,775 | 1,793 |
| Other | 310,026 | 266,756 | 209,945 | 56,811 |
| Total Community Development | <u>842,324</u> | <u>842,324</u> | <u>783,720</u> | <u>58,604</u> |
| <i>Total Expenditures</i> | <u>18,932,887</u> | <u>19,187,924</u> | <u>13,106,863</u> | <u>6,081,061</u> |
| <i>Net Change in Fund Balance</i> | <u>(2,691,228)</u> | <u>(1,967,649)</u> | <u>4,113,412</u> | <u>6,081,061</u> |
| Fund Balance Beginning of Year | 21,741,611 | 21,741,611 | 21,741,611 | 0 |
| Prior Year Encumbrances Appropriated | 601,786 | 601,786 | 601,786 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$19,652,169</u> | <u>\$20,375,748</u> | <u>\$26,456,809</u> | <u>\$6,081,061</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$54,272,327 | \$54,272,327 | \$43,463,659 | (\$10,808,668) |
| Charges for Services | 0 | 0 | 20,057 | 20,057 |
| Intergovernmental | 27,848,692 | 27,848,692 | 30,737,852 | 2,889,160 |
| Other | 0 | 0 | 114,789 | 114,789 |
| <i>Total Revenues</i> | <u>82,121,019</u> | <u>82,121,019</u> | <u>74,336,357</u> | <u>(7,784,662)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Administrative Expenses: | | | | |
| Personal Services | 4,826,855 | 4,826,855 | 4,515,027 | 311,828 |
| Contractual Services | 73,953,899 | 73,953,899 | 54,622,635 | 19,331,264 |
| Other | 2,216,980 | 2,216,980 | 1,659,476 | 557,504 |
| Capital Outlay | 1,123,565 | 1,123,565 | 1,123,565 | 0 |
| <i>Total Expenditures</i> | <u>82,121,299</u> | <u>82,121,299</u> | <u>61,920,703</u> | <u>20,200,596</u> |
| <i>Net Change in Fund Balance</i> | (280) | (280) | 12,415,654 | 12,415,934 |
| Fund Balance Beginning of Year | 28,289,120 | 28,289,120 | 28,289,120 | 0 |
| Prior Year Encumbrances Appropriated | 280 | 280 | 280 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$28,289,120</u> | <u>\$28,289,120</u> | <u>\$40,705,054</u> | <u>\$12,415,934</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Cuyahoga Support Enforcement
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|----------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$6,374,237 | \$5,355,332 | \$5,355,332 | \$0 |
| Charges for Services | 5,497,713 | 4,618,919 | 4,618,919 | 0 |
| Intergovernmental | 30,076,989 | 25,269,266 | 25,269,266 | 0 |
| Contributions and Donations | 147,193 | 123,665 | 123,665 | 0 |
| <i>Total Revenues</i> | <u>42,096,132</u> | <u>35,367,182</u> | <u>35,367,182</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Cuyahoga Support Enforcement Agency: | | | | |
| Personal Services | 21,117,289 | 21,679,098 | 18,363,714 | 3,315,384 |
| Other | 24,467,752 | 24,467,752 | 20,334,634 | 4,133,118 |
| <i>Total General Government - Judicial</i> | <u>45,585,041</u> | <u>46,146,850</u> | <u>38,698,348</u> | <u>7,448,502</u> |
| Social Services: | | | | |
| CSEA Fatherhood Initiative: | | | | |
| Personal Services | 277,297 | 0 | 0 | 0 |
| Other | 846,370 | 0 | 0 | 0 |
| <i>Total CSEA Fatherhood Initiative</i> | <u>1,123,667</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| CSEA Grants: | | | | |
| Personal Services | 58,101 | 58,101 | 0 | 58,101 |
| Other | 449,320 | 449,320 | 291,389 | 157,931 |
| <i>Total CSEA Grants</i> | <u>507,421</u> | <u>507,421</u> | <u>291,389</u> | <u>216,032</u> |
| <i>Total Social Services</i> | <u>1,631,088</u> | <u>507,421</u> | <u>291,389</u> | <u>216,032</u> |
| <i>Total Expenditures</i> | <u>47,216,129</u> | <u>46,654,271</u> | <u>38,989,737</u> | <u>7,664,534</u> |
| <i>Net Change in Fund Balance</i> | <u>(5,119,997)</u> | <u>(11,287,089)</u> | <u>(3,622,555)</u> | <u>7,664,534</u> |
| Fund Balance Beginning of Year | 3,727,122 | 3,727,122 | 3,727,122 | 0 |
| Prior Year Encumbrances Appropriated | 2,090,267 | 2,090,267 | 2,090,267 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$697,392</u> | <u>(\$5,469,700)</u> | <u>\$2,194,834</u> | <u>\$7,664,534</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Charges for Services | \$6,488,640 | \$5,438,423 | \$5,438,423 | \$0 |
| Other | 777,234 | 651,435 | 651,435 | 0 |
| <i>Total Revenues</i> | <u>7,265,874</u> | <u>6,089,858</u> | <u>6,089,858</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Tax Collections: | | | | |
| Personal Services | 1,328,524 | 0 | 0 | 0 |
| Other | 420,891 | (33) | (50) | 17 |
| Total Tax Collections | <u>1,749,415</u> | <u>(33)</u> | <u>(50)</u> | <u>17</u> |
| Delinquent Real Estate Tax Assessment: | | | | |
| Personal Services | 0 | 1,361,652 | 1,418,912 | (57,260) |
| Other | 0 | 507,713 | 218,705 | 289,008 |
| Total Delinquent Real Estate Tax Assessment | <u>0</u> | <u>1,869,365</u> | <u>1,637,617</u> | <u>231,748</u> |
| Total Legislative and Executive | <u>1,749,415</u> | <u>1,869,332</u> | <u>1,637,567</u> | <u>231,765</u> |
| Judicial: | | | | |
| Delinquent Real Estate Tax Assessment: | | | | |
| Personal Services | 2,330,797 | 2,371,473 | 1,872,492 | 498,981 |
| Other | 2,183,706 | 2,183,706 | 1,698,100 | 485,606 |
| Total Judicial | <u>4,514,503</u> | <u>4,555,179</u> | <u>3,570,592</u> | <u>984,587</u> |
| <i>Total Expenditures</i> | <u>6,263,918</u> | <u>6,424,511</u> | <u>5,208,159</u> | <u>1,216,352</u> |
| <i>Net Change in Fund Balance</i> | 1,001,956 | (334,653) | 881,699 | 1,216,352 |
| Fund Balance Beginning of Year | 11,834,577 | 11,834,577 | 11,834,577 | 0 |
| Prior Year Encumbrances Appropriated | 8,650 | 8,650 | 8,650 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$12,845,183</u> | <u>\$11,508,574</u> | <u>\$12,724,926</u> | <u>\$1,216,352</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Land Reutilization
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Revenues | | | | |
| Charges for Services | \$9,139,127 | \$1,729,740 | \$1,729,740 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| County Land Reutilization: | | | | |
| Other | 7,000,000 | 7,000,000 | 0 | 7,000,000 |
| <i>Net Change in Fund Balance</i> | 2,139,127 | (5,270,260) | 1,729,740 | 7,000,000 |
| Fund Deficit Beginning of Year | (1,729,740) | (1,729,740) | (1,729,740) | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | \$409,387 | (\$7,000,000) | \$0 | \$7,000,000 |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Court
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$326,340 | \$286,192 | \$286,192 | \$0 |
| Fines and Forfeitures | 1,695,064 | 1,486,531 | 1,486,531 | 0 |
| Intergovernmental | 6,357 | 5,575 | 5,575 | 0 |
| <i>Total Revenues</i> | <u>2,027,761</u> | <u>1,778,298</u> | <u>1,778,298</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Probate Court Computer: | | | | |
| Personal Services | 145,777 | 145,777 | 140,117 | 5,660 |
| Other | 333,217 | 493,850 | 527,465 | (33,615) |
| Total Probate Court Computer | <u>478,994</u> | <u>639,627</u> | <u>667,582</u> | <u>(27,955)</u> |
| Probate Court Special Projects: | | | | |
| Other | 131,213 | 131,213 | 44,989 | 86,224 |
| Probate Court Dispute Resolution Program: | | | | |
| Personal Services | 43,073 | 43,073 | 41,400 | 1,673 |
| Other | 3,588 | 15,000 | 14,533 | 467 |
| Total Probate Court Dispute Resolution Program | <u>46,661</u> | <u>58,073</u> | <u>55,933</u> | <u>2,140</u> |
| Probate Court Conduct of Business: | | | | |
| Other | 1,000 | 28,902 | 6,571 | 22,331 |
| Computerization Fund: | | | | |
| Other | 0 | 315,000 | 175,039 | 139,961 |
| Clerk of Courts Computerization: | | | | |
| Other | 150,000 | 0 | 0 | 0 |
| Court of Appeals Special Projects: | | | | |
| Other | 15,000 | 15,000 | 13,732 | 1,268 |
| General Judicial: | | | | |
| Personal Services | 527,319 | 527,319 | 202,077 | 325,242 |
| <i>Total Expenditures</i> | <u>1,350,187</u> | <u>1,715,134</u> | <u>1,165,923</u> | <u>549,211</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>677,574</u> | <u>63,164</u> | <u>612,375</u> | <u>549,211</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 20,413 | 0 | 0 | 0 |
| Transfers Out | 0 | (82,098) | 0 | 82,098 |
| <i>Total Other Financing Sources (Uses)</i> | <u>20,413</u> | <u>(82,098)</u> | <u>0</u> | <u>82,098</u> |
| <i>Net Change in Fund Balance</i> | <u>697,987</u> | <u>(18,934)</u> | <u>612,375</u> | <u>631,309</u> |
| Fund Balance Beginning of Year | 8,022,814 | 8,022,814 | 8,022,814 | 0 |
| Prior Year Encumbrances Appropriated | 1,850 | 1,850 | 1,850 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$8,722,651</u></u> | <u><u>\$8,005,730</u></u> | <u><u>\$8,637,039</u></u> | <u><u>\$631,309</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, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,717,987 | \$2,078,262 | \$2,078,262 | \$0 |
| Fines and Forfeitures | 351 | 425 | 425 | 0 |
| Other | 96,461 | 116,689 | 116,689 | 0 |
| <i>Total Revenues</i> | <u>1,814,799</u> | <u>2,195,376</u> | <u>2,195,376</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| District Administration: | | | | |
| Personal Services | 820,039 | 820,039 | 713,159 | 106,880 |
| Other | 510,123 | 510,123 | 405,740 | 104,383 |
| Total District Administration | 1,330,162 | 1,330,162 | 1,118,899 | 211,263 |
| Environmental Crime Task Force: | | | | |
| Other | 27,700 | 27,700 | 887 | 26,813 |
| District Board of Health: | | | | |
| Other | 269,312 | 269,312 | 139,589 | 129,723 |
| Convenience Center: | | | | |
| Other | 618,593 | 618,593 | 378,850 | 239,743 |
| Municipal Grants: | | | | |
| Other | 250,000 | 250,000 | 242,957 | 7,043 |
| Total Public Works | <u>2,495,767</u> | <u>2,495,767</u> | <u>1,881,182</u> | <u>614,585</u> |
| Debt Service: | | | | |
| Principal Retirement | 66,676 | 66,676 | 66,676 | 0 |
| Interest and Fiscal Charges | 37,953 | 37,953 | 37,953 | 0 |
| Total Debt Service | <u>104,629</u> | <u>104,629</u> | <u>104,629</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>2,600,396</u> | <u>2,600,396</u> | <u>1,985,811</u> | <u>614,585</u> |
| <i>Net Change in Fund Balance</i> | <u>(785,597)</u> | <u>(405,020)</u> | <u>209,565</u> | <u>614,585</u> |
| Fund Balance Beginning of Year | 2,895,345 | 2,895,345 | 2,895,345 | 0 |
| Prior Year Encumbrances Appropriated | <u>195,054</u> | <u>195,054</u> | <u>195,054</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$2,304,802</u> | <u>\$2,685,379</u> | <u>\$3,299,964</u> | <u>\$614,585</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Community Development
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|--------------------|-------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental | \$1,528,863 | \$14,490,483 | \$14,490,483 | \$0 |
| Interest | 3,363 | 31,873 | 31,873 | 0 |
| Other | 780,737 | 7,399,783 | 7,399,783 | 0 |
| <i>Total Revenues</i> | <u>2,312,963</u> | <u>21,922,139</u> | <u>21,922,139</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Development Revolving Loan: | | | | |
| Other | 51,983 | 0 | 0 | 0 |
| Brownfield Revolving Loan: | | | | |
| Other | (594,634) | (594,634) | 11,255 | (605,889) |
| Economic Development: | | | | |
| Personal Services | 89,417 | 92,648 | 91,140 | 1,508 |
| Other | 9,468,402 | 37,451,185 | 29,279,755 | 8,171,430 |
| Total Economic Development | <u>9,557,819</u> | <u>37,543,833</u> | <u>29,370,895</u> | <u>8,172,938</u> |
| Property Demolition: | | | | |
| Other | 9,968,814 | 13,059,237 | 12,592,111 | 467,126 |
| Continuum of Care: | | | | |
| Other | (678,438) | 477,948 | 446,685 | 31,263 |
| Neighborhood Stabilization: | | | | |
| Personal Services | 365,302 | 365,302 | 4,380 | 360,922 |
| Other | (230,923) | (230,923) | 65,000 | (295,923) |
| Total Neighborhood Stabilization | <u>134,379</u> | <u>134,379</u> | <u>69,380</u> | <u>64,999</u> |
| Lead Hazard Reduction: | | | | |
| Other | (68) | (68) | 0 | (68) |
| Healthy Homes Initiative: | | | | |
| Other | 652 | 652 | 0 | 652 |
| Homeless Services: | | | | |
| Other | 722,144 | 1,844,196 | 1,015,038 | 829,158 |
| Coordinated Entry: | | | | |
| Other | (207,081) | 334,050 | 822,821 | (488,771) |
| Shelter & Care: | | | | |
| Other | \$2,536 | \$2,536 | \$0 | \$2,536 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Rapid Re-Housing: | | | | |
| Other | \$709,479 | \$2,716,796 | \$541,628 | \$2,175,168 |
| Homeless Crisis Response 2020: | | | | |
| Other | 236,482 | 236,482 | 486,800 | (250,318) |
| HUD Section 108: | | | | |
| Other | 0 | 593,630 | 599,694 | (6,064) |
| Brownfield Redevelopment: | | | | |
| Other | 8,533 | 0 | 0 | 0 |
| COVID-19 CARES Act CDBG: | | | | |
| Other | 4,400,000 | 4,400,000 | 3,200,000 | 1,200,000 |
| COVID-19 CARES Act ESG: | | | | |
| Other | (108,980) | (108,980) | 2,283,821 | (2,392,801) |
| Lead Hazard Control: | | | | |
| Personal Services | (231,667) | 192,373 | 148,013 | 44,360 |
| Other | 4,741 | 25,011 | 8,139 | 16,872 |
| Total Lead Hazard Control | (226,926) | 217,384 | 156,152 | 61,232 |
| Emergency Solutions HHS: | | | | |
| Other | 927,302 | 1,435,621 | 808,584 | 627,037 |
| Home Weatherization Assistance: | | | | |
| Personal Services | 1,965,915 | 1,965,915 | 0 | 1,965,915 |
| Other | 220,162 | 220,162 | 0 | 220,162 |
| Total Home Weatherization Assistance | 2,186,077 | 2,186,077 | 0 | 2,186,077 |
| Supportive Housing Program: | | | | |
| Personal Services | 38,419 | 38,419 | 0 | 38,419 |
| Other | 90,428 | 940,373 | 563,952 | 376,421 |
| Total Supportive Housing Program | 128,847 | 978,792 | 563,952 | 414,840 |
| Lead Primary Prevention: | | | | |
| Other | 183,662 | 183,662 | 0 | 183,662 |
| Community Development Block Grant: | | | | |
| Personal Services | 5,029,952 | 5,029,952 | 858,288 | 4,171,664 |
| Other | (2,906,614) | (2,906,614) | 5,942,134 | (8,848,748) |
| Total Community Development Block Grant | \$2,123,338 | \$2,123,338 | \$6,800,422 | (\$4,677,084) |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|----------------------|--------------------|---|
| HOME: | | | | |
| Personal Services | \$415,125 | \$455,671 | \$102,077 | \$353,594 |
| Other | 1,812,588 | 4,497,244 | 4,460,791 | 36,453 |
| Total HOME | 2,227,713 | 4,952,915 | 4,562,868 | 390,047 |
| Emergency Solutions Development: | | | | |
| Personal Services | 25,632 | 908,159 | 8,600 | 899,559 |
| Other | 1,904,042 | 5,553,495 | 331,802 | 5,221,693 |
| Total Emergency Solutions Development | 1,929,674 | 6,461,654 | 340,402 | 6,121,252 |
| <i>Total Expenditures</i> | 33,683,307 | 79,179,500 | 64,672,508 | 14,506,992 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (31,370,344) | (57,257,361) | (42,750,369) | 14,506,992 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 1,781,840 | 16,888,187 | 16,888,187 | 0 |
| Transfers Out | (65,591) | (65,591) | (784,480) | (718,889) |
| <i>Total Other Financing Sources (Uses)</i> | 1,716,249 | 16,822,596 | 16,103,707 | (718,889) |
| <i>Net Change in Fund Balance</i> | (29,654,095) | (40,434,765) | (26,646,662) | 13,788,103 |
| Fund Balance Beginning of Year | 18,437,224 | 18,437,224 | 18,437,224 | 0 |
| Prior Year Encumbrances Appropriated | 17,569,249 | 17,569,249 | 17,569,249 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$6,352,378</u> | <u>(\$4,428,292)</u> | <u>\$9,359,811</u> | <u>\$13,788,103</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Community Development
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Payments in Lieu of Taxes | \$511 | \$25,900 | \$25,900 | \$0 |
| Licenses and Permits | 296 | 15,000 | 15,000 | 0 |
| Intergovernmental | 726 | 36,778 | 36,778 | 0 |
| Contributions and Donations | 987 | 50,000 | 50,000 | 0 |
| <i>Total Revenues</i> | <u>2,520</u> | <u>127,678</u> | <u>127,678</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Sustainability Projects: | | | | |
| Personal Services | 0 | 4,760 | 2,229 | 2,531 |
| Other | 19,665 | 179,665 | 147,768 | 31,897 |
| <i>Total Sustainability Projects</i> | <u>19,665</u> | <u>184,425</u> | <u>149,997</u> | <u>34,428</u> |
| Sustainability Grants: | | | | |
| Other | (80,000) | 20,000 | 75,000 | (55,000) |
| Planning Community Development Grants: | | | | |
| Other | 2 | 2 | 0 | 2 |
| Other Development Grants: | | | | |
| Other | (599,714) | (599,714) | 0 | (599,714) |
| <i>Total Expenditures</i> | <u>(660,047)</u> | <u>(395,287)</u> | <u>224,997</u> | <u>(620,284)</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>662,567</u> | <u>522,965</u> | <u>(97,319)</u> | <u>(620,284)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 368 | 18,686 | 18,686 | 0 |
| Transfers Out | (608,090) | (608,090) | 0 | 608,090 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(607,722)</u> | <u>(589,404)</u> | <u>18,686</u> | <u>608,090</u> |
| <i>Net Change in Fund Balance</i> | <u>54,845</u> | <u>(66,439)</u> | <u>(78,633)</u> | <u>(12,194)</u> |
| Fund Balance Beginning of Year | 259,969 | 259,969 | 259,969 | 0 |
| Prior Year Encumbrances Appropriated | 7,527 | 7,527 | 7,527 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$322,341</u> | <u>\$201,057</u> | <u>\$188,863</u> | <u>(\$12,194)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$482,440 | \$1,174,132 | \$1,174,132 | \$0 |
| Charges for Services | 152,432 | 370,980 | 370,980 | 0 |
| Intergovernmental | 587,880 | 1,430,742 | 1,430,742 | 0 |
| <i>Total Revenues</i> | <u>1,222,752</u> | <u>2,975,854</u> | <u>2,975,854</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Medicaid Fund: | | | | |
| Personal Services | 0 | 223,175 | 0 | 223,175 |
| Other | 10,000 | 110,000 | 997 | 109,003 |
| Total Medicaid Fund | <u>10,000</u> | <u>333,175</u> | <u>997</u> | <u>332,178</u> |
| Health and Human Services: | | | | |
| Personal Services | 1,005,988 | 1,061,488 | 1,069,849 | (8,361) |
| Other | 183,752 | 128,252 | 43,629 | 84,623 |
| Total Health and Human Services | <u>1,189,740</u> | <u>1,189,740</u> | <u>1,113,478</u> | <u>76,262</u> |
| Treatment Alternative Street Crime: | | | | |
| Personal Services | 1,322,948 | 2,132,954 | 525,211 | 1,607,743 |
| Other | (1,560,795) | (1,560,795) | 0 | (1,560,795) |
| Total Treatment Alternative Street Crime | <u>(237,847)</u> | <u>572,159</u> | <u>525,211</u> | <u>46,948</u> |
| Adult Drug Court Project: | | | | |
| Personal Services | 639,682 | 739,682 | 79,956 | 659,726 |
| Other | (580,087) | (580,087) | 0 | (580,087) |
| Total Adult Drug Court Project | <u>59,595</u> | <u>159,595</u> | <u>79,956</u> | <u>79,639</u> |
| Treatment Capacity Expansion: | | | | |
| Personal Services | (202,780) | 97,220 | 66,881 | 30,339 |
| TASC Drug Court: | | | | |
| Personal Services | 652,568 | 955,658 | 76,143 | 879,515 |
| Other | (948,456) | (948,456) | 0 | (948,456) |
| Total TASC Drug Court | <u>(\$295,888)</u> | <u>\$7,202</u> | <u>\$76,143</u> | <u>(\$68,941)</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| Veterans Court - ODMHAS: Personal Services | <u>(\$55,000)</u> | <u>(\$55,000)</u> | <u>\$0</u> | <u>(\$55,000)</u> |
| Adult Drug Court - ODMHAS: Personal Services | <u>(140,000)</u> | <u>(140,000)</u> | <u>0</u> | <u>(140,000)</u> |
| Recovery Drug Court: Personal Services | <u>(55,000)</u> | <u>(55,000)</u> | <u>0</u> | <u>(55,000)</u> |
| <i>Total Expenditures</i> | <u>272,820</u> | <u>2,109,091</u> | <u>1,862,666</u> | <u>246,425</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 949,932 | 866,763 | 1,113,188 | 246,425 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(87,402)</u> | <u>(87,402)</u> | <u>0</u> | <u>87,402</u> |
| <i>Net Change in Fund Balance</i> | 862,530 | 779,361 | 1,113,188 | 333,827 |
| Fund Balance Beginning of Year | <u>1,978,222</u> | <u>1,978,222</u> | <u>1,978,222</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$2,840,752</u></u> | <u><u>\$2,757,583</u></u> | <u><u>\$3,091,410</u></u> | <u><u>\$333,827</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, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$1,186,315 | \$1,822,616 | \$1,822,616 | \$0 |
| Intergovernmental | 858,238 | 1,333,018 | 1,333,018 | 0 |
| Other | 13,330 | 20,745 | 20,745 | 0 |
| <i>Total Revenues</i> | <u>2,057,883</u> | <u>3,176,379</u> | <u>3,176,379</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Witness Victim Health and | | | | |
| Human Services: | | | | |
| Personal Services | 1,314,048 | 1,397,117 | 1,386,501 | 10,616 |
| Other | 783,836 | 738,836 | 750,187 | (11,351) |
| Total Witness Victim Health and | | | | |
| Human Services | <u>2,097,884</u> | <u>2,135,953</u> | <u>2,136,688</u> | <u>(735)</u> |
| Domestic Violence High Risk Team: | | | | |
| Other | 583,299 | 583,299 | 588,216 | (4,917) |
| Victim Safety Enhancement: | | | | |
| Other | 24,165 | 22,030 | 22,030 | 0 |
| VOCA Safe Harbor: | | | | |
| Personal Services | (51,520) | 631 | 0 | 631 |
| Other | 550,450 | 632,934 | 221,497 | 411,437 |
| Total VOCA Safe Harbor | <u>498,930</u> | <u>633,565</u> | <u>221,497</u> | <u>412,068</u> |
| Juvenile Court Victim Advocate: | | | | |
| Personal Services | 0 | 15,030 | 15,030 | 0 |
| Violence Against Women Act Block Grant: | | | | |
| Other | (302,081) | 830,769 | 649,752 | 181,017 |
| Violence Against Women Act | | | | |
| Administration Grant: | | | | |
| Personal Services | (3,193) | 19,526 | 19,526 | 0 |
| Domestic Violence Framework: | | | | |
| Other | \$127,350 | \$127,350 | \$127,350 | \$0 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Victim Assistance (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------------|-----------------------------|-----------------------------|---|
| Defend Childhood Intake and Assistance Project: | | | | |
| Other | \$349,899 | \$581,850 | \$592,498 | (\$10,648) |
| <i>Total Expenditures</i> | <u>3,376,253</u> | <u>4,949,372</u> | <u>4,372,587</u> | <u>576,785</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,318,370)</u> | <u>(1,772,993)</u> | <u>(1,196,208)</u> | <u>576,785</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 26,302 | 26,302 | 0 |
| Transfers Out | 1,506 | 1,506 | 0 | (1,506) |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,506</u> | <u>27,808</u> | <u>26,302</u> | <u>(1,506)</u> |
| <i>Net Change in Fund Balance</i> | <u>(1,316,864)</u> | <u>(1,745,185)</u> | <u>(1,169,906)</u> | <u>575,279</u> |
| Fund Deficit Beginning of Year | (244,500) | (244,500) | (244,500) | 0 |
| Prior Year Encumbrances Appropriated | 300,722 | 300,722 | 300,722 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>(\$1,260,642)</u></u> | <u><u>(\$1,688,963)</u></u> | <u><u>(\$1,113,684)</u></u> | <u><u>\$575,279</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Youth Services
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$5,313,836 | \$5,313,836 | \$5,313,836 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Youth Services Subsidy: | | | | |
| Personal Services | 2,864,941 | 2,864,941 | 2,975,089 | (110,148) |
| Other | 8,594,881 | 8,704,861 | 6,367,221 | 2,337,640 |
| <i>Total Expenditures</i> | <u>11,459,822</u> | <u>11,569,802</u> | <u>9,342,310</u> | <u>2,227,492</u> |
| <i>Net Change in Fund Balance</i> | (6,145,986) | (6,255,966) | (4,028,474) | 2,227,492 |
| Fund Balance Beginning of Year | 5,693,136 | 5,693,136 | 5,693,136 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,894,295</u> | <u>2,894,295</u> | <u>2,894,295</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$2,441,445</u> | <u>\$2,331,465</u> | <u>\$4,558,957</u> | <u>\$2,227,492</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Charges for Services | \$336,577 | \$738,133 | \$738,133 | \$0 |
| Fines and Forfeitures | 347,188 | 761,405 | 761,405 | 0 |
| Intergovernmental | 10,178,632 | 22,322,346 | 22,322,346 | 0 |
| Interest | (17,571) | (38,535) | (38,535) | 0 |
| Contributions and Donations | 67,486 | 148,000 | 148,000 | 0 |
| Other | 69,437 | 152,280 | 152,280 | 0 |
| <i>Total Revenues</i> | <u>10,981,749</u> | <u>24,083,629</u> | <u>24,083,629</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Law Enforcement CPT: | | | | |
| Other | <u>5,087</u> | <u>5,087</u> | <u>0</u> | <u>5,087</u> |
| Forensic Science Lab: | | | | |
| Personal Services | <u>0</u> | <u>0</u> | <u>1,864</u> | <u>(1,864)</u> |
| Other | <u>1,242</u> | <u>1,242</u> | <u>(2,311)</u> | <u>3,553</u> |
| Total Forensic Science Lab | <u>1,242</u> | <u>1,242</u> | <u>(447)</u> | <u>1,689</u> |
| Community Based Corrections: | | | | |
| Other | <u>5,310,000</u> | <u>5,310,000</u> | <u>5,099,551</u> | <u>210,449</u> |
| Law Library Board: | | | | |
| Personal Services | <u>298,763</u> | <u>307,654</u> | <u>273,651</u> | <u>34,003</u> |
| Other | <u>258,299</u> | <u>258,299</u> | <u>235,110</u> | <u>23,189</u> |
| Total Law Library Board | <u>557,062</u> | <u>565,953</u> | <u>508,761</u> | <u>57,192</u> |
| Indigent Guardianship: | | | | |
| Other | <u>176,112</u> | <u>76,112</u> | <u>38,785</u> | <u>37,327</u> |
| Domestic Relations - Legal Research: | | | | |
| Other | <u>15,000</u> | <u>15,000</u> | <u>8,939</u> | <u>6,061</u> |
| Probation Supervision Fees: | | | | |
| Other | <u>\$554,727</u> | <u>\$1,072,132</u> | <u>\$595,230</u> | <u>\$476,902</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, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------|---|
| Inspector General Vendor Fees: | | | | |
| Personal Services | \$13,488 | \$14,080 | \$12,751 | \$1,329 |
| Other | 20,806 | 20,806 | 3,577 | 17,229 |
| Total Inspector General Vendor Fees | 34,294 | 34,886 | 16,328 | 18,558 |
| Federal Forfeiture: | | | | |
| Other | 134,901 | 525,200 | 128,474 | 396,726 |
| Legal Computerization: | | | | |
| Other | 135,242 | 135,242 | 0 | 135,242 |
| Computerized Legal Research: | | | | |
| Other | 46,199 | 46,199 | 0 | 46,199 |
| Residential Title IV-E Juvenile Court: | | | | |
| Other | 3,996,096 | 3,996,096 | 1,354,083 | 2,642,013 |
| Administration Title IV-E Juvenile Court: | | | | |
| Other | 342,764 | 342,764 | 68,969 | 273,795 |
| Urinalysis Testing: | | | | |
| Other | 73,174 | 188,174 | 96,769 | 91,405 |
| Operation and Maintenance of Detention Facility: | | | | |
| Other | 0 | 0 | 4,556 | (4,556) |
| Public Defender - Cleveland Municipality: | | | | |
| Personal Services | 1,834,474 | 2,005,343 | 2,004,821 | 522 |
| Other | 357,179 | 292,179 | 230,933 | 61,246 |
| Total Public Defender - Cleveland Municipality | 2,191,653 | 2,297,522 | 2,235,754 | 61,768 |
| Pre-Petition Pilot Program Grant: | | | | |
| Personal Services | (42,865) | 0 | 0 | 0 |
| Other | (93,586) | 0 | 0 | 0 |
| Total Pre-Petition Pilot Program Grant | (136,451) | 0 | 0 | 0 |
| JJDP Block Grant: | | | | |
| Other | (166,406) | (166,406) | 194,629 | (361,035) |
| Juvenile Justice Administration: | | | | |
| Personal Services | \$0 | \$0 | \$10,000 | (\$10,000) |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Carrying Concealed Weapon Application: | | | | |
| Personal Services | \$110,175 | \$121,632 | \$120,544 | \$1,088 |
| Other | 54,500 | 58,650 | 40,735 | 17,915 |
| Total Carrying Concealed Weapon Application | 164,675 | 180,282 | 161,279 | 19,003 |
| State Criminal Alien Assistance Program: | | | | |
| Other | 184 | 0 | 0 | 0 |
| High Visibility Enforcement OT: | | | | |
| Personal Services | (7,346) | 69,774 | 69,774 | 0 |
| Other | (161) | 2,918 | 2,918 | 0 |
| Total High Visibility Enforcement OT | (7,507) | 72,692 | 72,692 | 0 |
| US Department of Justice Grant Sheriff: | | | | |
| Personal Services | 202,730 | 202,730 | 149,606 | 53,124 |
| Other | (192,219) | (192,219) | 21,131 | (213,350) |
| Total US Department of Justice Grant Sheriff | 10,511 | 10,511 | 170,737 | (160,226) |
| JJDP Subgrant: | | | | |
| Other | (22,925) | 3,000 | 3,275 | (275) |
| Couty of Appeals Grants: | | | | |
| Other | 0 | 29,784 | 29,784 | 0 |
| Domestic Relations Other Judicial Grants: | | | | |
| Other | 5,921 | 32,738 | 32,738 | 0 |
| Supreme Court Parent Representation: | | | | |
| Personal Services | (80,109) | (80,109) | 0 | (80,109) |
| Other | 21,811 | 21,811 | 17,628 | 4,183 |
| Total Supreme Court Parent Representation | (58,298) | (58,298) | 17,628 | (75,926) |
| SAMHSA-Juvenile Delinquency: | | | | |
| Personal Services | 17,489 | 17,489 | 0 | 17,489 |
| Other | 81,767 | 81,767 | 0 | 81,767 |
| Total SAMHSA-Juvenile Delinquency | 99,256 | 99,256 | 0 | 99,256 |
| Second Chance Adult Reentry: | | | | |
| Personal Services | 22,410 | 22,410 | 0 | 22,410 |
| Other | 12,385 | 12,385 | 0 | 12,385 |
| Total Second Chance Adult Reentry | \$34,795 | \$34,795 | \$0 | \$34,795 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Adult Drug Court: | | | | |
| Personal Services | (\$121,050) | (\$121,050) | \$0 | (\$121,050) |
| Other | (639,665) | (639,665) | 2,579 | (642,244) |
| Total Adult Drug Court | (760,715) | (760,715) | 2,579 | (763,294) |
| SAMHSA-Veterans Treatment Court: | | | | |
| Personal Services | (151,052) | 44,471 | 0 | 44,471 |
| Other | 29,166 | 233,643 | 214,258 | 19,385 |
| Total SAMHSA-Veterans Treatment Court | (121,886) | 278,114 | 214,258 | 63,856 |
| Juvenile Court Other Judicial Grants: | | | | |
| Personal Services | 29,530 | 109,530 | 80,000 | 29,530 |
| Other | 136,239 | 460,112 | 514,462 | (54,350) |
| Total Judicial Court Other Judicial Grants | 165,769 | 569,642 | 594,462 | (24,820) |
| Juvenile Court Other Detention Grants: | | | | |
| Personal Services | (78,738) | (157,476) | 0 | (157,476) |
| Other | (6,182) | 5,463 | 36,251 | (30,788) |
| Total Judicial Court Other Detention Grants | (84,920) | (152,013) | 36,251 | (188,264) |
| Psychology Clinic Second Opinion: | | | | |
| Personal Services | 44,000 | 44,000 | 0 | 44,000 |
| Other | 50,000 | 50,000 | 0 | 50,000 |
| Total Psychology Clinic Second Opinion | 94,000 | 94,000 | 0 | 94,000 |
| OH Supreme Court Grants: | | | | |
| Other | 19,345 | 19,345 | 19,345 | 0 |
| CCA Probation Improvements and Incentives: | | | | |
| Personal Services | (59,623) | 796,770 | 425,764 | 371,006 |
| Other | (4,213,248) | 1,410,967 | 1,912,162 | (501,195) |
| Total CCA Probation Improvements and Incentives | (4,272,871) | 2,207,737 | 2,337,926 | (130,189) |
| Crisis Intervention and Behavioral Health: | | | | |
| Other | 489,314 | 489,314 | 469,278 | 20,036 |
| Prosecutor Other Judicial Grants: | | | | |
| Personal Services | (137,121) | 388,999 | 388,262 | 737 |
| Other | (88,749) | 138,524 | 138,408 | 116 |
| Total Prosecutor Other Judicial Grants | (\$225,870) | \$527,523 | \$526,670 | \$853 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------|---|
| Sexual Assault Kit Initiative: | | | | |
| Personal Services | \$115,244 | \$894,403 | \$892,905 | \$1,498 |
| Other | 91,883 | 312,724 | 313,363 | (639) |
| Total Sexual Assault Kit Initiative | 207,127 | 1,207,127 | 1,206,268 | 859 |
| Internet Crimes Against Children: | | | | |
| Personal Services | 571,095 | 1,004,003 | 452,485 | 551,518 |
| Other | (660,412) | (480,928) | 113,316 | (594,244) |
| Total Internet Crimes Against Children | (89,317) | 523,075 | 565,801 | (42,726) |
| Border/Port Security Grants: | | | | |
| Personal Services | 27,599 | 27,599 | 0 | 27,599 |
| Other | (26,538) | (26,538) | 7,607 | (34,145) |
| Total Border/Port Security Grants | 1,061 | 1,061 | 7,607 | (6,546) |
| DOJ/BJA Medication Assisted Treatment: | | | | |
| Personal Services | 138,609 | 138,609 | 64,757 | 73,852 |
| Other | 379,964 | 379,964 | 631,676 | (251,712) |
| Total DOJ/BJA Medication-Assisted Treatment | 518,573 | 518,573 | 696,433 | (177,860) |
| CCA 408 Jail/Misdemeanment: | | | | |
| Personal Services | 17,740,474 | 19,605,142 | 1,024,402 | 18,580,740 |
| Other | (19,818,430) | (19,150,506) | 153,096 | (19,303,602) |
| Total CCA 408 Jail/Misdemeanment | (2,077,956) | 454,636 | 1,177,498 | (722,862) |
| Victim Advocate Project: | | | | |
| Personal Services | 22,899 | 22,899 | 0 | 22,899 |
| Other | 3,821 | 3,821 | 0 | 3,821 |
| Total Victim Advocate Project | 26,720 | 26,720 | 0 | 26,720 |
| CCA 407 Felony Program: | | | | |
| Personal Services | 22,523,439 | 29,407,631 | 3,679,520 | 25,728,111 |
| Other | (26,265,927) | (25,031,791) | 618,249 | (25,650,040) |
| Total CCA 407 Felony Program | (3,742,488) | 4,375,840 | 4,297,769 | 78,071 |
| Medical Exam Other Judicial Grants: | | | | |
| Personal Services | (107,163) | 5,289 | 5,289 | 0 |
| Other | (6,905) | 27,628 | 30,581 | (2,953) |
| Total Medical Exam Other Judicial Grants | (\$114,068) | \$32,917 | \$35,870 | (\$2,953) |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Community Correction Act Grant: | | | | |
| Personal Services | (\$318,957) | (\$318,957) | \$0 | (\$318,957) |
| Other | (81,051) | (81,051) | 0 | (81,051) |
| Total Community Correction Act Grant | (400,008) | (400,008) | 0 | (400,008) |
| Sheriff Other Judicial Grants: | | | | |
| Personal Services | 0 | 0 | (23,863) | 23,863 |
| Other | 147,338 | 147,338 | 211,523 | (64,185) |
| Total Sheriff Other Judicial Grants | 147,338 | 147,338 | 187,660 | (40,322) |
| JJDP Block Grant: | | | | |
| Other | 314,347 | 314,347 | 41,988 | 272,359 |
| Common Pleas Other Judicial Grants: | | | | |
| Personal Services | 1,097,276 | 1,395,320 | 53,332 | 1,341,988 |
| Other | (1,709,494) | (1,155,502) | 292,532 | (1,448,034) |
| Total Common Pleas Other Judicial Grants | (612,218) | 239,818 | 345,864 | (106,046) |
| Operation Stonegarden: | | | | |
| Personal Services | 19,052 | 11,563 | 5,290 | 6,273 |
| Other | 198,925 | 601,457 | 174,923 | 426,534 |
| Total Operation Stonegarden | 217,977 | 613,020 | 180,213 | 432,807 |
| DNA Backlog Reduction Program: | | | | |
| Personal Services | 135,380 | 0 | 0 | 0 |
| Other | (502,112) | (62,717) | 335,503 | (398,220) |
| Total DNA Backlog Reduction Program | (366,732) | (62,717) | 335,503 | (398,220) |
| Cuyahoga County Mental Health Behavior Board: | | | | |
| Other | 2,070 | 2,070 | 0 | 2,070 |
| Professional Continuing Education: | | | | |
| Other | (\$279,214) | (\$25,662) | \$103,933 | (\$129,595) |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Psychiatric Services: | | | | |
| Personal Services | \$7,785 | \$7,785 | \$0 | \$7,785 |
| Other | 2,906 | 2,906 | 0 | 2,906 |
| Total Psychiatric Services | 10,691 | 10,691 | 0 | 10,691 |
| Operation Child Protect Program: | | | | |
| Other | 1,062 | 1,062 | 1,062 | 0 |
| Human Trafficking Grant: | | | | |
| Personal Services | 184,128 | 184,128 | 212,395 | (28,267) |
| Other | 18,189 | 18,189 | 0 | 18,189 |
| Total Human Trafficking Grant | 202,317 | 202,317 | 212,395 | (10,078) |
| <i>Total Expenditures</i> | <u>2,766,756</u> | <u>26,305,135</u> | <u>24,445,147</u> | <u>1,859,988</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>8,214,993</u> | <u>(2,221,506)</u> | <u>(361,518)</u> | <u>1,859,988</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 20,015 | 43,895 | 43,895 | 0 |
| Transfers Out | (1,695,852) | (1,908,361) | (112,509) | 1,795,852 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(1,675,837)</u> | <u>(1,864,466)</u> | <u>(68,614)</u> | <u>1,795,852</u> |
| <i>Net Change in Fund Balance</i> | 6,539,156 | (4,085,972) | (430,132) | 3,655,840 |
| Fund Balance Beginning of Year | 15,075,444 | 15,075,444 | 15,075,444 | 0 |
| Prior Year Encumbrances Appropriated | 3,062,676 | 3,062,676 | 3,062,676 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$24,677,276</u> | <u>\$14,052,148</u> | <u>\$17,707,988</u> | <u>\$3,655,840</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, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$31,633 | \$42,980 | \$42,980 | \$0 |
| Intergovernmental | 23,250 | 31,590 | 31,590 | 0 |
| Interest | 382,196 | 519,287 | 519,287 | 0 |
| Other | 22,921 | 31,142 | 31,142 | 0 |
| <i>Total Revenues</i> | <u>460,000</u> | <u>624,999</u> | <u>624,999</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Soldiers and Sailors Special Projects: | | | | |
| Other | <u>75,000</u> | <u>75,000</u> | <u>0</u> | <u>75,000</u> |
| Consumer Affairs Grants Ole: | | | | |
| Personal Services | (8,149) | 11,477 | 11,477 | 0 |
| Other | <u>(5,974)</u> | <u>5,990</u> | <u>5,990</u> | <u>0</u> |
| Total Consumer Affairs Grants Ole | <u>(14,123)</u> | <u>17,467</u> | <u>17,467</u> | <u>0</u> |
| Tax Prepayment Special Interest: | | | | |
| Personal Services | 223,889 | 230,388 | 158,188 | 72,200 |
| Other | <u>111,251</u> | <u>111,251</u> | <u>1,127</u> | <u>110,124</u> |
| Total Tax Prepayment Special Interest | <u>335,140</u> | <u>341,639</u> | <u>159,315</u> | <u>182,324</u> |
| Tax Certificate Administration: | | | | |
| Personal Services | 243,256 | 249,717 | 210,777 | 38,940 |
| Other | <u>61,173</u> | <u>61,172</u> | <u>44,436</u> | <u>16,736</u> |
| Total Tax Certificate Administration | <u>304,429</u> | <u>310,889</u> | <u>255,213</u> | <u>55,676</u> |
| Early Child Other Legislative and Executive Grant: | | | | |
| Other | <u>66,195</u> | <u>66,195</u> | <u>33,215</u> | <u>32,980</u> |
| Board of Elections Grants: | | | | |
| Personal Services | 230,900 | 0 | 0 | 0 |
| Other | <u>864,478</u> | <u>1,097,212</u> | <u>1,003,268</u> | <u>93,944</u> |
| Total Board of Elections Grants | <u>1,095,378</u> | <u>1,097,212</u> | <u>1,003,268</u> | <u>93,944</u> |
| Board of Election - | | | | |
| CARES Election Grant: | | | | |
| Personal Services | (1,000) | (1,000) | (1,000) | 0 |
| Other | <u>142,843</u> | <u>161,529</u> | <u>121,852</u> | <u>39,677</u> |
| Total Board of Election - CARES Election Grant | <u>\$141,843</u> | <u>\$160,529</u> | <u>\$120,852</u> | <u>\$39,677</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Legislative and Executive (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Innovation Grants: | | | | |
| Personal Services | \$39,109 | \$29,428 | \$27,834 | \$1,594 |
| Other | 139,705 | 141,299 | 88,682 | 52,617 |
| Total Innovation Grants | 178,814 | 170,727 | 116,516 | 54,211 |
| <i>Total Expenditures</i> | <u>2,182,676</u> | <u>2,239,658</u> | <u>1,705,846</u> | <u>533,812</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,722,676) | (1,614,659) | (1,080,847) | 533,812 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(3,300,000)</u> | <u>(3,300,000)</u> | <u>(3,318,686)</u> | <u>(18,686)</u> |
| <i>Net Change in Fund Balance</i> | (5,022,676) | (4,914,659) | (4,399,533) | 515,126 |
| Fund Balance Beginning of Year | 18,976,114 | 18,976,114 | 18,976,114 | 0 |
| Prior Year Encumbrances Appropriated | <u>326,275</u> | <u>326,275</u> | <u>326,275</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$14,279,713</u> | <u>\$14,387,730</u> | <u>\$14,902,856</u> | <u>\$515,126</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Health and Safety
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|-------------------|---|
| Revenues | | | | |
| Property Taxes | \$5,144,832 | \$18,407,586 | \$18,407,586 | \$0 |
| Charges for Services | 96,160 | 353,277 | 353,277 | 0 |
| Licenses and Permits | 448,768 | 1,648,707 | 1,648,707 | 0 |
| Fines and Forfeitures | 174,071 | 639,511 | 639,511 | 0 |
| Intergovernmental | 2,162,854 | 7,796,008 | 7,796,008 | 0 |
| Contributions and Donations | 51,651 | 189,758 | 189,758 | 0 |
| Other | 56,641 | 300,115 | 300,115 | 0 |
| <i>Total Revenues</i> | <u>8,134,977</u> | <u>29,334,962</u> | <u>29,334,962</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Special Project II: | | | | |
| Personal Services | 0 | 0 | (17,800) | 17,800 |
| Other | 353,612 | 1,853,612 | 218,076 | 1,635,536 |
| Total Special Project II | <u>353,612</u> | <u>1,853,612</u> | <u>200,276</u> | <u>1,653,336</u> |
| Juvenile Court Legal: | | | | |
| Personal Services | 0 | 977,335 | 960,818 | 16,517 |
| Other | 0 | 4,216,981 | 2,805,455 | 1,411,526 |
| Total Juvenile Court Legal | <u>0</u> | <u>5,194,316</u> | <u>3,766,273</u> | <u>1,428,043</u> |
| Dog and Kennel: | | | | |
| Personal Services | 1,154,533 | 1,327,928 | 1,136,205 | 191,723 |
| Other | 950,262 | 1,099,405 | 989,815 | 109,590 |
| Total Dog and Kennel | <u>2,104,795</u> | <u>2,427,333</u> | <u>2,126,020</u> | <u>301,313</u> |
| Dick Goddard's Best Friend Fund: | | | | |
| Other | 134,762 | 209,762 | 148,521 | 61,241 |
| Emergency Management: | | | | |
| Personal Services | 523,025 | 522,522 | 656,773 | (134,251) |
| Other | 614,405 | 633,738 | 314,786 | 318,952 |
| Total Emergency Management | <u>1,137,430</u> | <u>1,156,260</u> | <u>971,559</u> | <u>184,701</u> |
| Fatherhood Initiative: | | | | |
| Personal Services | 0 | 282,348 | 170,919 | 111,429 |
| Other | 214,174 | 1,071,544 | 1,099,636 | (28,092) |
| Total Fatherhood Initiative | <u>214,174</u> | <u>1,353,892</u> | <u>1,270,555</u> | <u>83,337</u> |
| Wireless 911 Government Assistance: | | | | |
| Personal Services | 1,638,441 | 1,680,144 | 1,347,899 | 332,245 |
| Other | 3,627,493 | 3,627,493 | 2,656,354 | 971,139 |
| Total Wireless 911 Government Assistance | <u>5,265,934</u> | <u>5,307,637</u> | <u>4,004,253</u> | <u>1,303,384</u> |
| HHS 27th Pay Reserve: | | | | |
| Other | 0 | 340,108 | 0 | 340,108 |
| Mental Health Services HHS: | | | | |
| Personal Services | \$0 | \$0 | \$4,798 | (\$4,798) |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------|---|
| TB Control Program - Metrohealth: | | | | |
| Other | (\$136,750) | (\$60,750) | \$0 | (\$60,750) |
| Family Justice Center: | | | | |
| Personal Services | 0 | 197,297 | 186,252 | 11,045 |
| Other | 0 | 236,755 | 198,496 | 38,259 |
| Total Family Justice Center | 0 | 434,052 | 384,748 | 49,304 |
| Human Services Other: | | | | |
| Other | 0 | 1,516 | 902,964 | (901,448) |
| JFS Other Health & Safety Grant: | | | | |
| Personal Services | 5,165,119 | 5,165,119 | 0 | 5,165,119 |
| Other | (1,691,128) | (1,691,128) | 0 | (1,691,128) |
| Total JFS Other Health & Safety Grant | 3,473,991 | 3,473,991 | 0 | 3,473,991 |
| Juvenile Court Probation: | | | | |
| Personal Services | 0 | 7,707,259 | 5,752,933 | 1,954,326 |
| Other | 0 | 3,645,711 | 3,523,248 | 122,463 |
| Total Juvenile Court Probation | 0 | 11,352,970 | 9,276,181 | 2,076,789 |
| Juvenile Court Detention Services: | | | | |
| Personal Services | 0 | 852,964 | 852,964 | 0 |
| Other | 0 | 2,546,341 | 1,792,480 | 753,861 |
| Total Juvenile Court Detention Services | 0 | 3,399,305 | 2,645,444 | 753,861 |
| Juvenile Intervention Services: | | | | |
| Personal Services | 0 | 1,392,541 | 881,485 | 511,056 |
| Other | 0 | 118,110 | 16,625 | 101,485 |
| Total Juvenile Intervention Services | 0 | 1,510,651 | 898,110 | 612,541 |
| Hazard Mitigation Asst Grants: | | | | |
| Other | 87,500 | 87,500 | 87,500 | 0 |
| State SHSP-Law Enforcement: | | | | |
| Personal Services | 0 | 0 | (780) | 780 |
| Other | (38,904) | 230,340 | 336,226 | (105,886) |
| Total State SHSP-Law Enforcement | (38,904) | 230,340 | 335,446 | (105,106) |
| Urban Area Security Initiative: | | | | |
| Other | 585,068 | 585,068 | 1,171,276 | (586,208) |
| State Homeland Security Projects: | | | | |
| Other | (451,870) | 776,524 | 1,015,917 | (239,393) |
| Port Security Grant: | | | | |
| Personal Services | 0 | 10,000 | 0 | 10,000 |
| Other | 0 | 154,000 | 0 | 154,000 |
| Total Port Security Grant | 0 | 164,000 | 0 | 164,000 |
| Public Safety Grant: | | | | |
| Other | \$431 | \$431 | \$431 | 0 |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|----------------------------|---|
| COVID-19 Supplemental: Other | \$77,939 | \$2,553 | \$2,553 | \$0 |
| COVID-19 FEMA: Other | (1,461,239) | 1,965,670 | 1,965,670 | 0 |
| <i>Total Expenditures</i> | <u>11,346,873</u> | <u>41,766,741</u> | <u>31,178,495</u> | <u>10,588,246</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(3,211,896)</u> | <u>(12,431,779)</u> | <u>(1,843,533)</u> | <u>10,588,246</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 0 | 551,752 | 551,752 | 0 |
| Transfers Out | <u>0</u> | <u>(65,621)</u> | <u>(20,621)</u> | <u>45,000</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>486,131</u> | <u>531,131</u> | <u>45,000</u> |
| <i>Net Change in Fund Balance</i> | <u>(3,211,896)</u> | <u>(11,945,648)</u> | <u>(1,312,402)</u> | <u>10,633,246</u> |
| Fund Balance Beginning of Year | 10,015,318 | 10,015,318 | 10,015,318 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,809,241</u> | <u>1,809,241</u> | <u>1,809,241</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$8,612,663</u></u> | <u><u>(\$121,089)</u></u> | <u><u>\$10,512,157</u></u> | <u><u>\$10,633,246</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Public Works
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$80,000 | \$80,000 | \$80,000 | \$0 |
| Interest | 15,610 | 15,610 | 15,610 | 0 |
| <i>Total Revenues</i> | 95,610 | 95,610 | 95,610 | 0 |
| Expenditures | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 95,610 | 95,610 | 95,610 | 0 |
| Fund Balance Beginning of Year | 913,451 | 913,451 | 913,451 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,009,061</u> | <u>\$1,009,061</u> | <u>\$1,009,061</u> | <u>\$0</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Other Social Services
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Licenses and Permits | \$8,289 | \$103,547 | \$103,547 | \$0 |
| Fines and Forfeitures | 8,425 | 105,240 | 105,240 | 0 |
| Intergovernmental | 17,236 | 215,297 | 215,297 | 0 |
| Contributions and Donations | 40,648 | 507,758 | 507,758 | 0 |
| Other | 4,263 | 53,246 | 53,246 | 0 |
| <i>Total Revenues</i> | <u>78,861</u> | <u>985,088</u> | <u>985,088</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Veterans Services Fund: | | | | |
| Other | <u>85,000</u> | <u>912,270</u> | <u>325,845</u> | <u>586,425</u> |
| Social Impact: | | | | |
| Other | <u>5,000,000</u> | <u>5,000,000</u> | <u>190,456</u> | <u>4,809,544</u> |
| Domestic Violence: | | | | |
| Other | <u>271,365</u> | <u>271,365</u> | <u>172,359</u> | <u>99,006</u> |
| EC Mental Health: | | | | |
| Other | <u>836,940</u> | <u>836,940</u> | <u>813,872</u> | <u>23,068</u> |
| Children and Family Grants: | | | | |
| Personal Services | (82,092) | 23,162 | 30,197 | (7,035) |
| Other | <u>(188,284)</u> | <u>297,780</u> | <u>308,264</u> | <u>(10,484)</u> |
| Total Children and Family Grants | <u>(270,376)</u> | <u>320,942</u> | <u>338,461</u> | <u>(17,519)</u> |
| Office of Re-Entry: | | | | |
| Other | <u>(388,981)</u> | <u>377,560</u> | <u>553,427</u> | <u>(175,867)</u> |
| Investment in Children: | | | | |
| Other | <u>(2,454,105)</u> | <u>(2,454,105)</u> | <u>0</u> | <u>(2,454,105)</u> |
| The S.P.A.R.K. Project: | | | | |
| Other | <u>(137,500)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Department of Labor-LEAP Pre-Release: | | | | |
| Personal Services | 7,715 | 0 | 0 | 0 |
| Other | <u>83,469</u> | <u>0</u> | <u>(25,152)</u> | <u>25,152</u> |
| Total Department of Labor-LEAP Pre-Release | <u>\$91,184</u> | <u>\$0</u> | <u>(\$25,152)</u> | <u>\$25,152</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------------|---------------------------|---------------------------|---|
| JFS Other Social Services Grant: | | | | |
| Other | <u>(\$72,146)</u> | <u>\$59,640</u> | <u>\$59,640</u> | <u>\$0</u> |
| Truancy Prevention: | | | | |
| Personal Services | <u>0</u> | <u>0</u> | <u>(2,631)</u> | <u>2,631</u> |
| Ohio Start Grant: | | | | |
| Personal Services | <u>(159,945)</u> | <u>(159,945)</u> | <u>33,017</u> | <u>(192,962)</u> |
| Other | <u>(135,735)</u> | <u>(135,735)</u> | <u>400</u> | <u>(136,135)</u> |
| Total Ohio Start Grant | <u>(295,680)</u> | <u>(295,680)</u> | <u>33,417</u> | <u>(329,097)</u> |
| Workforce Development Grants: | | | | |
| Other | <u>1,101,808</u> | <u>1,101,808</u> | <u>197,573</u> | <u>904,235</u> |
| Helping Ohio Parent Effectively: | | | | |
| Other | <u>3,719</u> | <u>3,719</u> | <u>3,719</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>3,771,228</u> | <u>6,134,459</u> | <u>2,660,986</u> | <u>3,473,473</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(3,692,367)</u> | <u>(5,149,371)</u> | <u>(1,675,898)</u> | <u>3,473,473</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 160,887 | 2,009,711 | 2,009,711 | 0 |
| Transfers Out | <u>0</u> | <u>0</u> | <u>(43,895)</u> | <u>(43,895)</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>160,887</u> | <u>2,009,711</u> | <u>1,965,816</u> | <u>(43,895)</u> |
| <i>Net Change in Fund Balance</i> | <u>(3,531,480)</u> | <u>(3,139,660)</u> | <u>289,918</u> | <u>3,429,578</u> |
| Fund Balance Beginning of Year | 1,327,554 | 1,327,554 | 1,327,554 | 0 |
| Prior Year Encumbrances Appropriated | <u>5,303,352</u> | <u>5,303,352</u> | <u>5,303,352</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$3,099,426</u></u> | <u><u>\$3,491,246</u></u> | <u><u>\$6,920,824</u></u> | <u><u>\$3,429,578</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sports Facilities Enhancement
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Excise Tax | \$19,383,509 | \$19,383,509 | \$19,383,509 | \$0 |
| Interest | 1,292 | 1,292 | 1,292 | 0 |
| <i>Total Revenues</i> | 19,384,801 | 19,384,801 | 19,384,801 | 0 |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Cuyahoga Excise Tax: | | | | |
| Other | 19,844,335 | 19,844,335 | 18,751,475 | 1,092,860 |
| <i>Net Change in Fund Balance</i> | (459,534) | (459,534) | 633,326 | 1,092,860 |
| Fund Balance Beginning of Year | 11,800,176 | 11,800,176 | 11,800,176 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$11,340,642</u> | <u>\$11,340,642</u> | <u>\$12,433,502</u> | <u>\$1,092,860</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Convention Center
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Licenses and Permits | \$466,599 | \$921,374 | \$921,374 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Naming Rights for the Convention Center: | | | | |
| Other | 268,295 | 529,790 | 261,495 | 268,295 |
| <i>Net Change in Fund Balance</i> | 198,304 | 391,584 | 659,879 | 268,295 |
| Fund Balance Beginning of Year | 1,012,864 | 1,012,864 | 1,012,864 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,211,168</u> | <u>\$1,404,448</u> | <u>\$1,672,743</u> | <u>\$268,295</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Hotel/Lodging Tax
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Hotel/Lodging Taxes | \$20,002,000 | \$22,607,581 | \$22,607,581 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Hotel/Lodging Tax: | | | | |
| Other | 20,002,000 | 20,002,000 | 20,831,645 | (829,645) |
| <i>Net Change in Fund Balance</i> | 0 | 2,605,581 | 1,775,936 | (829,645) |
| Fund Balance Beginning of Year | 853,254 | 853,254 | 853,254 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$853,254</u> | <u>\$3,458,835</u> | <u>\$2,629,190</u> | <u>(\$829,645)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Opioid Mitigation
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|----------------------------|----------------------------|-----------------------------|---|
| Revenues | | | | |
| Interest | \$42,998 | \$42,998 | \$42,998 | \$0 |
| Other | 5,827,872 | 5,827,872 | 5,827,872 | 0 |
| <i>Total Revenues</i> | <u>5,870,870</u> | <u>5,870,870</u> | <u>5,870,870</u> | <u>0</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Opioid Mitigation Programs: | | | | |
| Personal Services | 6,254,400 | 6,254,400 | 1,920,217 | 4,334,183 |
| Other | 18,741,353 | 18,741,353 | 16,969,978 | 1,771,375 |
| <i>Total Expenditures</i> | <u>24,995,753</u> | <u>24,995,753</u> | <u>18,890,195</u> | <u>6,105,558</u> |
| <i>Net Change in Fund Balance</i> | (19,124,883) | (19,124,883) | (13,019,325) | 6,105,558 |
| Fund Balance Beginning of Year | 112,873,724 | 112,873,724 | 112,873,724 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,065,442</u> | <u>1,065,442</u> | <u>1,065,442</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$94,814,283</u></u> | <u><u>\$94,814,283</u></u> | <u><u>\$100,919,841</u></u> | <u><u>\$6,105,558</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board Grants
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$9,054,338 | \$9,054,338 | \$9,054,338 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Board Grants: | | | | |
| Other | 94,124 | 94,124 | 94,124 | 0 |
| ADAMHS-Pathways: | | | | |
| Other | 2,133,672 | 2,133,672 | 746,050 | 1,387,622 |
| Diversion Center: | | | | |
| Personal Services | 203,098 | 203,098 | 203,098 | 0 |
| Other | 3,164,719 | 3,164,719 | 3,164,719 | 0 |
| Total Diversion Center | 3,367,817 | 3,367,817 | 3,367,817 | 0 |
| Assistant Outpatient Treatment Grant: | | | | |
| Other | 581,121 | 581,121 | 0 | 581,121 |
| Substance Abuse and Mental Health Service: | | | | |
| Other | 4,450,567 | 4,450,567 | 4,091,971 | 358,596 |
| ADAMHS Board Grants: | | | | |
| Personal Services | 79,581 | 79,581 | 79,581 | 0 |
| Other | (230,425) | (230,425) | 378,900 | (609,325) |
| Total ADAMHS Board Grants | (150,844) | (150,844) | 458,481 | (609,325) |
| <i>Total Expenditures</i> | 10,476,457 | 10,476,457 | 8,758,443 | 1,718,014 |
| <i>Net Change in Fund Balance</i> | (1,422,119) | (1,422,119) | 295,895 | 1,718,014 |
| Fund Deficit Beginning of Year | (670,809) | (670,809) | (670,809) | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$2,092,928)</u> | <u>(\$2,092,928)</u> | <u>(\$374,914)</u> | <u>\$1,718,014</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, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$14,119,969 | \$13,673,934 | \$12,290,519 | (\$1,383,415) |
| Sales Tax | 9,965,499 | 12,482,627 | 12,691,078 | 208,451 |
| Hotel/Lodging Taxes | 1,177,855 | 1,475,362 | 1,500,000 | 24,638 |
| Excise Tax | 3,921,435 | 4,911,927 | 4,993,953 | 82,026 |
| Payments in Lieu of Taxes | 434,946 | 544,806 | 553,904 | 9,098 |
| Intergovernmental | 4,197,362 | 5,257,549 | 4,483,739 | (773,810) |
| Interest | 405 | 508 | 516 | 8 |
| Other | 1,092,143 | 1,368,003 | 1,390,848 | 22,845 |
| <i>Total Revenues</i> | <u>34,909,614</u> | <u>39,714,716</u> | <u>37,904,557</u> | <u>(1,810,159)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Legistive and Executive: | | | | |
| Bond Retirement - Various General | | | | |
| Obligation Bonds: | | | | |
| Other | 486,921 | 486,921 | 188,908 | 298,013 |
| Brownfield Debt Services: | | | | |
| Other | 43,688 | 14,458 | 1,500 | 12,958 |
| Shaker Square Series: | | | | |
| Other | 93,137 | 93,137 | 1,500 | 91,637 |
| Community Redevelopment Debt Services: | | | | |
| Other | 182,647 | 2,003 | 1,500 | 503 |
| Debt Service County Hotel: | | | | |
| Other | 50,296 | 50,296 | 10,000 | 40,296 |
| Sales Tax Bonds Debt Service: | | | | |
| Other | 4,480,097 | (203,551) | 13,750 | (217,301) |
| Total General Government - Legistive and Executive | <u>5,336,786</u> | <u>443,264</u> | <u>217,158</u> | <u>226,106</u> |
| Debt Service: | | | | |
| Principal Retirement: | | | | |
| Bond Retirement - Various General | | | | |
| Obligation Bonds | 7,825,000 | 7,825,000 | 7,825,000 | 0 |
| Brownfield Debt Service | 804,307 | 804,307 | 804,307 | 0 |
| Gateway Arena | 5,945,647 | 5,945,647 | 5,945,647 | 0 |
| Shaker Square Series 2000A | 44,244 | 44,244 | 44,244 | 0 |
| Community Redevelopment | 95,607 | 95,607 | 95,607 | 0 |
| Medical Mart | 18,990,000 | 18,990,000 | 18,990,000 | 0 |
| Sales Tax Bonds | 8,800,000 | 8,800,000 | 8,800,000 | 0 |
| Medical Mart Refunding Series 2014C | 65,000 | 65,000 | 65,000 | 0 |
| 2013 Economic Development. Revenue Bonds | 260,000 | 260,000 | 260,000 | 0 |
| Excise Tax | 5,000,000 | 5,000,000 | 5,000,000 | 0 |
| Total Principal Retirement | <u>\$47,829,805</u> | <u>\$47,829,805</u> | <u>\$47,829,805</u> | <u>\$0</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|--------------------|--------------------|---|
| Interest and Fiscal Charges: | | | | |
| Bond Retirement - Various General | | | | |
| Obligation Bonds | \$8,399,121 | \$8,399,121 | \$8,399,121 | \$0 |
| Gateway Arena | 671,063 | 199,180 | 199,180 | 0 |
| Brownfield Debt Service | 109,299 | 109,299 | 109,299 | 0 |
| Shaker Square Series 2000A | 47,244 | 47,244 | 47,244 | 0 |
| Community Redevelopment | 159,046 | 159,046 | 159,046 | 0 |
| Medical Mart | 7,276,295 | 7,186,276 | 7,183,275 | 3,001 |
| 2013 Economic Development. Revenue Bonds | 431,136 | 431,136 | 431,136 | 0 |
| County Hotel | 20,741,594 | 20,741,594 | 15,347,708 | 5,393,886 |
| Western Reserve Series 2014B | 784,480 | 784,480 | 784,480 | 0 |
| Sales Tax Bonds | 6,841,078 | 6,841,078 | 6,841,078 | 0 |
| Medical Mart Refunding Series 2014C | 615,150 | 615,150 | 615,150 | 0 |
| Excise Tax | 1,905,666 | 1,905,666 | 1,905,666 | 0 |
| Total Interest and Fiscal Charges | 47,981,172 | 47,419,270 | 42,022,383 | 5,396,887 |
| <i>Total Expenditures</i> | <u>101,147,763</u> | <u>95,692,339</u> | <u>90,069,346</u> | <u>5,622,993</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (66,238,149) | (55,977,623) | (52,164,789) | 3,812,834 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 45,347,677 | 56,801,786 | 57,750,337 | 948,551 |
| <i>Net Change in Fund Balance</i> | (20,890,472) | 824,163 | 5,585,548 | 4,761,385 |
| Fund Balance Beginning of Year | 2,227,961 | 2,227,961 | 2,227,961 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$18,662,511)</u> | <u>\$3,052,124</u> | <u>\$7,813,509</u> | <u>\$4,761,385</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Capital Projects
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Intergovernmental | \$1,377,835 | \$1,377,835 | \$1,377,835 | 0 |
| Other | 802,786 | 802,786 | 802,786 | 0 |
| <i>Total Revenues</i> | <u>2,180,621</u> | <u>2,180,621</u> | <u>2,180,621</u> | <u>0</u> |
| Expenditures | | | | |
| Capital Outlay: | | | | |
| Non-Subsidy Facility Projects: | | | | |
| Personal Services | (20,000) | (20,000) | 0 | (20,000) |
| Other | (5,400,306) | (5,400,306) | 1,193,652 | (6,593,958) |
| Total Non-Subsidy Facility Projects | <u>(5,420,306)</u> | <u>(5,420,306)</u> | <u>1,193,652</u> | <u>(6,613,958)</u> |
| Technology Capital Improvements: | | | | |
| Personal Services | 70,111 | 70,111 | 75,675 | (5,564) |
| Other | 6,197,536 | 6,197,536 | 3,538,687 | 2,658,849 |
| Total Technology Capital Improvements | <u>6,267,647</u> | <u>6,267,647</u> | <u>3,614,362</u> | <u>2,653,285</u> |
| Capital Projects: | | | | |
| Personal Services | 5,329,518 | 5,329,518 | 1,289,665 | 4,039,853 |
| Other | 13,575,476 | 13,575,476 | 16,660,013 | (3,084,537) |
| Total Capital Projects | <u>18,904,994</u> | <u>18,904,994</u> | <u>17,949,678</u> | <u>955,316</u> |
| CC Forensic Science Lab Capital Projects: | | | | |
| Other | 402,932 | 402,932 | 0 | 402,932 |
| Maintenance Projects: | | | | |
| Personal Services | (24,999) | (24,999) | 0 | (24,999) |
| Other | (56,290) | (56,290) | (647) | (55,643) |
| Total Maintenance Projects | <u>(81,289)</u> | <u>(81,289)</u> | <u>(647)</u> | <u>(80,642)</u> |
| Community Projects: | | | | |
| Other | 814,396 | 814,396 | 814,396 | 0 |
| New CC Corrections Center: | | | | |
| Other | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| Facility Capital Projects: | | | | |
| Personal Services | (24,552) | (24,552) | 0 | (24,552) |
| Other | (7,127) | (7,127) | 0 | (7,127) |
| Total Facility Capital Projects | <u>(31,679)</u> | <u>(31,679)</u> | <u>0</u> | <u>(31,679)</u> |
| Airport Capital Projects: | | | | |
| Other | (545,550) | (545,550) | 0 | (545,550) |
| <i>Total Expenditures</i> | <u>21,311,145</u> | <u>21,311,145</u> | <u>24,571,441</u> | <u>(3,260,296)</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(19,130,524)</u> | <u>(19,130,524)</u> | <u>(22,390,820)</u> | <u>(3,260,296)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 24,310,836 | 24,310,836 | 24,310,836 | 0 |
| Transfers Out | (801,066) | (801,066) | (20,431) | 780,635 |
| <i>Total Other Financing Sources (Uses)</i> | <u>23,509,770</u> | <u>23,509,770</u> | <u>24,290,405</u> | <u>780,635</u> |
| <i>Net Change in Fund Balance</i> | <u>4,379,246</u> | <u>4,379,246</u> | <u>1,899,585</u> | <u>(2,479,661)</u> |
| Fund Balance Beginning of Year | 6,881,856 | 6,881,856 | 6,881,856 | 0 |
| Prior Year Encumbrances Appropriated | 4,534,107 | 4,534,107 | 4,534,107 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$15,795,209</u> | <u>\$15,795,209</u> | <u>\$13,315,548</u> | <u>(\$2,479,661)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road Capital Projects
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|---|
| Revenues | | | | |
| Intergovernmental | \$15,036,409 | \$15,036,409 | \$15,036,409 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Ohio Department of Public Works Integrating: | | | | |
| Personal Services | (175,933) | (175,933) | 170,628 | (346,561) |
| Other | 18,079,149 | 18,079,149 | 22,692,837 | (4,613,688) |
| Total Ohio Department of Public Works Integrating | 17,903,216 | 17,903,216 | 22,863,465 | (4,960,249) |
| Ohio Department of Transportation - Local Public Agencies: | | | | |
| Personal Services | 290,920 | 290,920 | 290,920 | 0 |
| Other | 21,657,570 | 21,657,570 | 19,603,019 | 2,054,551 |
| Total Ohio Department of Transportation - Local Public Agencies | 21,948,490 | 21,948,490 | 19,893,939 | 2,054,551 |
| <i>Total Expenditures</i> | <i>39,851,706</i> | <i>39,851,706</i> | <i>42,757,404</i> | <i>(2,905,698)</i> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <i>(24,815,297)</i> | <i>(24,815,297)</i> | <i>(27,720,995)</i> | <i>(2,905,698)</i> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 4,494,873 | 4,494,873 | 4,494,873 | 0 |
| Transfers Out | (1,250,914) | (1,250,914) | (1,833,931) | (583,017) |
| <i>Total Other Financing Sources (Uses)</i> | <i>3,243,959</i> | <i>3,243,959</i> | <i>2,660,942</i> | <i>(583,017)</i> |
| <i>Net Change in Fund Balance</i> | <i>(21,571,338)</i> | <i>(21,571,338)</i> | <i>(25,060,053)</i> | <i>(3,488,715)</i> |
| Fund Deficit Beginning of Year | (10,660,585) | (10,660,585) | (10,660,585) | 0 |
| Prior Year Encumbrances Appropriated | 15,301,427 | 15,301,427 | 15,301,427 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <i>(\$16,930,496)</i> | <i>(\$16,930,496)</i> | <i>(\$20,419,211)</i> | <i>(\$3,488,715)</i> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Convention Center Hotel Construction
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Other | \$4,892,977 | \$4,892,977 | \$4,892,977 | \$0 |
| Expenditures | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Balance</i> | 4,892,977 | 4,892,977 | 4,892,977 | 0 |
| Fund Balance Beginning of Year | 20,135 | 20,135 | 20,135 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$4,913,112</u> | <u>\$4,913,112</u> | <u>\$4,913,112</u> | <u>\$0</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
County Airport
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$294,999 | \$1,459,558 | \$1,459,558 | \$0 |
| Other | 14,893 | 73,685 | 73,685 | 0 |
| Intergovernmental | 1,020,206 | 5,047,639 | 5,047,639 | 0 |
| <i>Total Revenues</i> | <u>1,330,098</u> | <u>6,580,882</u> | <u>6,580,882</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 848,736 | 1,023,666 | 658,553 | 365,113 |
| Other | (3,078,189) | 5,992,597 | 7,116,657 | (1,124,060) |
| <i>Total Expenses</i> | <u>(2,229,453)</u> | <u>7,016,263</u> | <u>7,775,210</u> | <u>(758,947)</u> |
| <i>Net Change in Fund Equity</i> | 3,559,551 | (435,381) | (1,194,328) | (758,947) |
| Fund Equity Beginning of Year | 1,373,455 | 1,373,455 | 1,373,455 | 0 |
| Prior Year Encumbrances Appropriated | 186,843 | 186,843 | 186,843 | 0 |
| <i>Fund Equity End of Year</i> | <u>\$5,119,849</u> | <u>\$1,124,917</u> | <u>\$365,970</u> | <u>(\$758,947)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Parking Garage
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$3,895,006 | \$4,401,353 | \$4,401,353 | \$0 |
| Other | 285 | 285 | 285 | 0 |
| <i>Total Revenues</i> | <u>3,895,291</u> | <u>4,401,638</u> | <u>4,401,638</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 402,610 | 413,348 | 310,121 | 103,227 |
| Other | 3,477,303 | 1,942,904 | 1,428,923 | 513,981 |
| <i>Total Expenses</i> | <u>3,879,913</u> | <u>2,356,252</u> | <u>1,739,044</u> | <u>617,208</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | 15,378 | 2,045,386 | 2,662,594 | 617,208 |
| Transfers Out | <u>0</u> | <u>(1,537,275)</u> | <u>(1,536,250)</u> | <u>1,025</u> |
| <i>Net Change in Fund Equity</i> | 15,378 | 508,111 | 1,126,344 | 618,233 |
| Fund Equity Beginning of Year | 4,625,047 | 4,625,047 | 4,625,047 | 0 |
| Prior Year Encumbrances Appropriated | <u>6,652</u> | <u>6,652</u> | <u>6,652</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$4,647,077</u></u> | <u><u>\$5,139,810</u></u> | <u><u>\$5,758,043</u></u> | <u><u>\$618,233</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Cuyahoga County Information Systems
Budget Basis
For the Year Ended December 31, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$688,001 | \$522,789 | \$522,789 | \$0 |
| Expenses | | | | |
| Personal Services | 206,597 | 206,597 | 53,949 | 152,648 |
| Other | 773,913 | 773,913 | 594,426 | 179,487 |
| <i>Total Expenses</i> | <u>980,510</u> | <u>980,510</u> | <u>648,375</u> | <u>332,135</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | (292,509) | (457,721) | (125,586) | 332,135 |
| Transfers In | <u>296,717</u> | <u>225,465</u> | <u>225,465</u> | <u>0</u> |
| <i>Net Change in Fund Equity</i> | 4,208 | (232,256) | 99,879 | 332,135 |
| Fund Equity Beginning of Year | 2,012,442 | 2,012,442 | 2,012,442 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,783</u> | <u>1,783</u> | <u>1,783</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$2,018,433</u></u> | <u><u>\$1,781,969</u></u> | <u><u>\$2,114,104</u></u> | <u><u>\$332,135</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, 2021

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|----------------------|----------------------|---|
| Revenues | | | | |
| Charges for Services | \$48,913,135 | \$39,656,229 | \$39,656,229 | \$0 |
| Other | 140,606 | 113,996 | 113,996 | 0 |
| <i>Total Revenues</i> | <u>49,053,741</u> | <u>39,770,225</u> | <u>39,770,225</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 31,577,699 | 31,850,623 | 33,092,542 | (1,241,919) |
| Other | 26,857,492 | 27,317,319 | 24,109,362 | 3,207,957 |
| <i>Total Expenses</i> | <u>58,435,191</u> | <u>59,167,942</u> | <u>57,201,904</u> | <u>1,966,038</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | (9,381,450) | (19,397,717) | (17,431,679) | 1,966,038 |
| Transfers In | 5,180,401 | 4,200,000 | 4,200,000 | 0 |
| Transfers Out | <u>0</u> | <u>(7,186)</u> | <u>0</u> | <u>7,186</u> |
| <i>Net Change in Fund Equity</i> | (4,201,049) | (15,204,903) | (13,231,679) | 1,973,224 |
| Fund Equity Beginning of Year | 4,360,252 | 4,360,252 | 4,360,252 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,614,910</u> | <u>2,614,910</u> | <u>2,614,910</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>\$2,774,113</u> | <u>(\$8,229,741)</u> | <u>(\$6,256,517)</u> | <u>\$1,973,224</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------------|-------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,482,425 | \$1,762,063 | \$1,762,063 | \$0 |
| Other | 16,058 | 16,391 | 16,391 | 0 |
| Sale of Capital Assets | 8,977 | 13,367 | 13,367 | 0 |
| <i>Total Revenues</i> | <u>1,507,460</u> | <u>1,791,821</u> | <u>1,791,821</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 274,421 | 281,484 | 281,484 | 0 |
| Other | 1,436,588 | 2,204,208 | 1,372,583 | 831,625 |
| <i>Total Expenses</i> | <u>1,711,009</u> | <u>2,485,692</u> | <u>1,654,067</u> | <u>831,625</u> |
| <i>Net Change in Fund Equity</i> | (203,549) | (693,871) | 137,754 | 831,625 |
| Fund Equity Beginning of Year | 923,349 | 923,349 | 923,349 | 0 |
| Prior Year Encumbrances Appropriated | 522,982 | 522,982 | 522,982 | 0 |
| <i>Fund Equity End of Year</i> | <u><u>\$1,242,782</u></u> | <u><u>\$752,460</u></u> | <u><u>\$1,584,085</u></u> | <u><u>\$831,625</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$2,538,317 | \$2,023,759 | \$2,023,759 | \$0 |
| Expenses | | | | |
| Personal Services | 428,418 | 448,733 | 468,020 | (19,287) |
| Other | 1,862,763 | 1,862,763 | 2,544,831 | (682,068) |
| <i>Total Expenses</i> | <u>2,291,181</u> | <u>2,311,496</u> | <u>3,012,851</u> | <u>(701,355)</u> |
| <i>Net Change in Fund Equity</i> | 247,136 | (287,737) | (989,092) | (701,355) |
| Fund Equity Beginning of Year | <u>335,830</u> | <u>335,830</u> | <u>335,830</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>\$582,966</u> | <u>\$48,093</u> | <u>(\$653,262)</u> | <u>(\$701,355)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Postage
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------------|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,363,127 | \$1,466,497 | \$1,466,497 | \$0 |
| Expenses | | | | |
| Personal Services | 639,755 | 656,803 | 654,305 | 2,498 |
| Other | 786,618 | 786,618 | 770,662 | 15,956 |
| <i>Total Expenses</i> | <u>1,426,373</u> | <u>1,443,421</u> | <u>1,424,967</u> | <u>18,454</u> |
| <i>Net Change in Fund Equity</i> | (63,246) | 23,076 | 41,530 | 18,454 |
| Fund Equity Beginning of Year | <u>1,085,049</u> | <u>1,085,049</u> | <u>1,085,049</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u><u>\$1,021,803</u></u> | <u><u>\$1,108,125</u></u> | <u><u>\$1,126,579</u></u> | <u><u>\$18,454</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Health Insurance
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------------------|------------------------------|----------------------------|---|
| Revenues | | | | |
| Charges for Services | \$113,069,918 | \$97,766,148 | \$97,766,148 | \$0 |
| Other | 14,416,177 | 12,464,978 | 12,464,978 | 0 |
| <i>Total Revenues</i> | <u>127,486,095</u> | <u>110,231,126</u> | <u>110,231,126</u> | <u>0</u> |
| Expenses | | | | |
| Personal Services | 803,995 | 822,947 | 692,361 | 130,586 |
| Claims | 102,075,111 | 102,075,111 | 102,075,111 | 0 |
| Other | 39,762,979 | 57,517,954 | 21,596,006 | 35,921,948 |
| <i>Total Expenses</i> | <u>142,642,085</u> | <u>160,416,012</u> | <u>124,363,478</u> | <u>36,052,534</u> |
| <i>Net Change in Fund Equity</i> | (15,155,990) | (50,184,886) | (14,132,352) | 36,052,534 |
| Fund Deficit Beginning of Year | (4,964,367) | (4,964,367) | (4,964,367) | 0 |
| Prior Year Encumbrances Appropriated | <u>30,895,053</u> | <u>30,895,053</u> | <u>30,895,053</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u><u>\$10,774,696</u></u> | <u><u>(\$24,254,200)</u></u> | <u><u>\$11,798,334</u></u> | <u><u>\$36,052,534</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Workers' Compensation
Budget Basis
For the Year Ended December 31, 2021*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Other | \$0 | \$8,280,958 | \$8,280,958 | \$0 |
| Expenses | | | | |
| Personal Services | 544,400 | 556,391 | 436,082 | 120,309 |
| Claims | 3,335,115 | 3,335,115 | 3,335,115 | 0 |
| Other | 4,377,460 | 4,377,460 | 2,460,493 | 1,916,967 |
| <i>Total Expenses</i> | <u>8,256,975</u> | <u>8,268,966</u> | <u>6,231,690</u> | <u>2,037,276</u> |
| <i>Net Change in Fund Equity</i> | (8,256,975) | 11,992 | 2,049,268 | 2,037,276 |
| Fund Equity Beginning of Year | 16,714,696 | 16,714,696 | 16,714,696 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,077,077</u> | <u>2,077,077</u> | <u>2,077,077</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u>\$10,534,798</u> | <u>\$18,803,765</u> | <u>\$20,841,041</u> | <u>\$2,037,276</u> |

(This Page Intentionally Left Blank)

Statistical Section

(This Page Intentionally Left Blank)

Statistical Section

This part of the Cuyahoga County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

| Contents | Pages(s) |
|--|------------------|
| Financial Trends | S2 – S11 |
| These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. | |
| Revenue Capacity | S12 – S32 |
| These schedules contain information to help the reader assess the County's most significant local revenue, the property tax. | |
| Debt Capacity | S33 – S43 |
| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
| Economic and Demographic Information | S44 – S46 |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place. | |
| Operating Information | S48 – S57 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. | |

Sources: Unless otherwise noted, the information in these schedules is derived from the Basic Financial Statements for the relevant year.

Cuyahoga County, Ohio*Net Position by Component**Last Ten Years**(accrual basis of accounting)*

| | 2021 | 2020 | 2019 | 2018 |
|--|------------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$490,603,801 | \$482,255,245 | \$468,848,320 | \$423,192,406 |
| Restricted for: | | | | |
| Capital Projects | 46,807,600 | 44,460,770 | 47,528,162 | 57,353,207 |
| Health and Human Services | 74,619,678 | 60,461,116 | 61,976,187 | 60,852,989 |
| Motor Vehicle | 75,414,856 | 59,639,335 | 58,588,705 | 53,087,714 |
| Developmental Disabilities | 231,657,244 | 192,475,745 | 170,022,052 | 136,056,761 |
| Community Development Programs | 71,243,750 | 68,838,866 | 61,640,997 | 61,537,064 |
| Children's Services | 23,650,421 | 20,137,921 | 15,663,178 | 8,409,965 |
| Alcohol and Drug Preventative Services | 50,692,173 | 36,338,281 | 27,913,292 | 19,049,096 |
| Opioid Healthcare Programs | 103,984,079 | 113,151,416 | 114,280,296 | 0 |
| Health and Safety Services | 13,424,389 | 12,303,369 | 10,623,596 | 11,124,058 |
| Land Reutilization | 0 | 0 | 409,387 | 1,726,086 |
| Convention Center Hotel Operations | 7,487,321 | 7,986,505 | 10,069,344 | 7,697,199 |
| Tax Assessment Operations | 39,592,849 | 33,796,158 | 25,079,142 | 29,608,737 |
| General Government | 17,688,624 | 21,230,000 | 28,407,049 | 39,882,119 |
| Judicial Services | 53,646,785 | 46,493,991 | 44,208,188 | 40,341,527 |
| Social Services | 7,528,519 | 6,403,307 | 6,024,680 | 6,190,400 |
| Infrastructure System Operations | 1,009,624 | 913,459 | 917,847 | 891,753 |
| Unclaimed Monies | 18,918,586 | 18,023,441 | 16,456,309 | 16,111,160 |
| Other Purposes | 5,100,049 | 4,028,558 | 4,308,908 | 4,213,157 |
| Unrestricted (Deficit) | (332,050,714) | (916,207,807) | (889,898,966) | (620,180,505) |
| <i>Total Governmental Activities Net Position</i> | <u>1,001,019,634</u> | <u>312,729,676</u> | <u>283,066,673</u> | <u>357,144,893</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | 86,992,450 | 85,604,355 | 90,578,531 | 94,706,643 |
| Unrestricted | 53,019,128 | 41,016,156 | 54,853,064 | 55,196,702 |
| <i>Total Business-Type Activities Net Position</i> | <u>140,011,578</u> | <u>126,620,511</u> | <u>145,431,595</u> | <u>149,903,345</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 577,596,251 | 567,859,600 | 559,426,851 | 517,899,049 |
| Restricted | 842,466,547 | 746,682,238 | 704,117,319 | 554,132,992 |
| Unrestricted (Deficit) | (279,031,586) | (875,191,651) | (835,045,902) | (564,983,803) |
| <i>Total Primary Government Net Position</i> | <u>\$1,141,031,212</u> | <u>\$439,350,187</u> | <u>\$428,498,268</u> | <u>\$507,048,238</u> |

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---------------|---------------|---------------|---------------|-----------------|-----------------|
| \$416,416,617 | \$409,411,888 | \$394,146,808 | \$398,484,493 | \$396,133,373 | \$371,056,972 |
| 76,980,486 | 96,036,514 | 104,850,899 | 40,503,928 | 73,978,601 | 77,231,951 |
| 98,495,983 | 112,488,018 | 83,566,384 | 52,919,168 | 52,857,834 | 71,929,825 |
| 49,365,241 | 55,770,739 | 56,399,708 | 56,259,935 | 56,648,810 | 61,408,838 |
| 129,264,904 | 122,957,057 | 133,173,082 | 142,145,385 | 146,928,842 | 156,223,090 |
| 68,373,687 | 64,166,170 | 20,530,665 | 2,312,714 | 59,340,177 | 50,044,024 |
| 4,413,564 | 13,083,883 | 47,461,607 | 46,503,969 | 51,500,638 | 49,299,918 |
| 18,588,366 | 21,769,950 | 24,629,305 | 23,136,980 | 16,111,180 | 16,701,806 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 10,909,175 | 14,612,699 | 12,551,607 | 11,766,574 | 16,864,598 | 13,783,701 |
| 506,344 | 546,792 | 1,419,615 | 1,325,533 | 1,454,695 | 595,660 |
| 5,531,828 | 4,756,077 | 4,751,676 | 4,750,726 | 0 | 0 |
| 26,189,697 | 24,554,830 | 27,271,158 | 23,257,582 | 14,048,003 | 9,812,925 |
| 20,456,145 | 9,094,835 | 0 | 0 | 0 | 0 |
| 35,392,019 | 30,899,727 | 24,639,385 | 28,885,929 | 27,879,249 | 19,482,242 |
| 5,830,877 | 4,935,298 | 0 | 0 | 0 | 0 |
| 892,272 | 910,338 | 911,042 | 1,038,642 | 10,485,507 | 1,034,371 |
| 13,911,544 | 13,349,611 | 14,332,837 | 10,605,525 | 0 | 0 |
| 3,750,250 | 5,819,382 | 9,815,832 | 38,310,021 | 2,309,086 | 16,079,212 |
| (532,755,287) | (202,285,238) | (145,418,233) | (75,691,732) | 220,069,982 | 196,765,817 |
| 452,513,712 | 802,878,570 | 815,033,377 | 806,515,372 | 1,146,610,575 | 1,111,450,352 |
| 58,456,906 | 43,312,792 | 30,583,550 | 30,115,979 | 26,007,832 | 36,430,874 |
| 50,578,656 | 66,272,174 | 74,404,295 | 71,402,758 | 73,578,543 | 53,825,794 |
| 109,035,562 | 109,584,966 | 104,987,845 | 101,518,737 | 99,586,375 | 90,256,668 |
| 474,873,523 | 452,724,680 | 424,730,358 | 428,600,472 | 422,141,205 | 407,487,846 |
| 568,852,382 | 595,751,920 | 566,304,802 | 483,722,611 | 530,407,220 | 543,627,563 |
| (482,176,631) | (136,013,064) | (71,013,938) | (4,288,974) | 293,648,525 | 250,591,611 |
| \$561,549,274 | \$912,463,536 | \$920,021,222 | \$908,034,109 | \$1,246,196,950 | \$1,201,707,020 |

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

| | 2021 | 2020 | 2019 | 2018 |
|--|------------------------|------------------------|------------------------|------------------------|
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services and Operating Assessments: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$40,469,048 | \$47,259,920 | \$39,742,339 | \$46,061,042 |
| Legislative and Executive - External Portion | 2,835,250 | 3,416,421 | 3,266,134 | 18,460,410 |
| Judicial | 93,155,563 | 75,335,870 | 73,836,567 | 78,477,956 |
| Public Works | 2,556,604 | 2,081,958 | 2,527,676 | 2,301,020 |
| Health and Safety Services - Primary Government | 2,599,364 | 3,946,715 | 2,687,278 | 2,578,382 |
| Social Services | 4,030,763 | 4,272,439 | 5,197,073 | 5,381,903 |
| Community Development | 14,757,110 | 12,791,757 | 19,266,316 | 20,783,578 |
| Operating Grants and Contributions | 633,741,331 | 516,483,817 | 418,016,925 | 413,335,490 |
| Capital Grants, Contributions and Interest | 19,055,837 | 39,670,243 | 48,298,730 | 47,158,733 |
| <i>Total Governmental Activities Program Revenues</i> | <u>813,200,870</u> | <u>705,259,140</u> | <u>612,839,038</u> | <u>634,538,514</u> |
| Business-Type Activities: | | | | |
| Charges for Services | | | | |
| Sanitary Engineer | 27,978,865 | 34,485,684 | 25,194,784 | 28,123,736 |
| Airport | 1,285,320 | 1,224,554 | 1,134,672 | 1,491,899 |
| Parking Garage | 4,424,653 | 2,391,083 | 4,171,088 | 3,845,375 |
| Information Systems | 563,790 | 513,112 | 724,637 | 761,937 |
| Operating Grants and Contributions | 294,745 | 276,449 | 0 | 0 |
| Capital Grants, Contributions and Interest | 4,842,639 | 22,311 | 1,516,763 | 474,531 |
| <i>Total Business-Type Activities Program Revenues</i> | <u>39,390,012</u> | <u>38,913,193</u> | <u>32,741,944</u> | <u>34,697,478</u> |
| <i>Total Primary Government Program Revenues</i> | <u>852,590,882</u> | <u>744,172,333</u> | <u>645,580,982</u> | <u>669,235,992</u> |
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | 136,552,939 | 160,409,139 | 149,356,160 | 141,531,161 |
| Legislative and Executive - External Portion | 2,818,484 | 3,399,588 | 3,278,100 | 11,272,460 |
| Judicial | 240,756,481 | 461,146,226 | 492,899,347 | 422,616,833 |
| Public Works | 46,646,925 | 78,293,218 | 69,344,582 | 56,737,153 |
| Health and Safety Services - Primary Government | 128,254,557 | 147,502,641 | 144,601,397 | 110,841,067 |
| Health and Safety Services - Intergovernmental | 4,268,079 | 19,894,275 | 0 | 0 |
| Social Services | 354,551,905 | 472,548,940 | 546,111,130 | 508,670,954 |
| Community Development | 80,558,238 | 66,932,963 | 171,754,309 | 111,953,366 |
| Interest and Fiscal Charges | 42,029,803 | 47,952,611 | 59,064,232 | 63,133,462 |
| <i>Total Governmental Activities Expenses</i> | <u>1,036,437,411</u> | <u>1,458,079,601</u> | <u>1,636,409,257</u> | <u>1,426,756,456</u> |
| Business-Type Activities: | | | | |
| Sanitary Engineer | 16,921,394 | 26,314,775 | 32,232,310 | 23,419,157 |
| Airport | 4,113,667 | 3,671,919 | 3,855,812 | 1,554,210 |
| Parking Garage | 3,386,224 | 3,332,987 | 3,766,668 | 4,468,824 |
| Information Systems | 583,499 | 569,387 | 617,229 | 708,634 |
| <i>Total Business-Type Activities Expenses</i> | <u>25,004,784</u> | <u>33,889,068</u> | <u>40,472,019</u> | <u>30,150,825</u> |
| <i>Total Primary Government Expenses</i> | <u>\$1,061,442,195</u> | <u>\$1,491,968,669</u> | <u>\$1,676,881,276</u> | <u>\$1,456,907,281</u> |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$43,492,609 | \$42,251,267 | \$41,835,158 | \$35,036,951 | \$42,647,539 | \$42,723,302 |
| 12,035,065 | 27,154,909 | 0 | 0 | 0 | 0 |
| 81,260,247 | 77,486,409 | 71,929,365 | 75,709,580 | 75,906,392 | 75,207,833 |
| 2,432,486 | 2,089,759 | 2,249,725 | 2,405,613 | 2,235,246 | 2,605,169 |
| 2,329,432 | 2,748,044 | 2,728,902 | 2,224,802 | 3,142,379 | 2,333,912 |
| 6,656,680 | 6,777,071 | 9,945,489 | 7,920,266 | 5,267,314 | 5,551,526 |
| 11,897,862 | 10,192,307 | 1,457,971 | 2,120,234 | 1,926,917 | 3,768,678 |
| 392,281,694 | 435,149,263 | 388,284,751 | 429,951,480 | 408,422,923 | 519,347,833 |
| 48,268,569 | 44,672,313 | 49,909,134 | 46,279,226 | 50,366,729 | 41,394,337 |
| 600,654,644 | 648,521,342 | 568,340,495 | 601,648,152 | 589,915,439 | 692,932,590 |
| 25,974,492 | 26,993,047 | 25,737,037 | 26,432,472 | 37,264,526 | 11,936,751 |
| 849,088 | 1,270,497 | 946,168 | 841,038 | 978,042 | 932,291 |
| 2,422,587 | 2,667,960 | 3,504,358 | 3,332,600 | 3,417,780 | 4,925,431 |
| 501,707 | 986,580 | 1,218,004 | 1,582,361 | 1,445,380 | 1,560,083 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,544,207 | 1,583,666 | 138,525 | 445,479 | 167,890 | 257,362 |
| 32,292,081 | 33,501,750 | 31,544,092 | 32,633,950 | 43,273,618 | 19,611,918 |
| 632,946,725 | 682,023,092 | 599,884,587 | 634,282,102 | 633,189,057 | 712,544,508 |
| 139,405,694 | 134,584,016 | 115,330,624 | 135,953,017 | 100,601,577 | 96,929,193 |
| 12,559,699 | 28,842,443 | 0 | 0 | 0 | 0 |
| 429,934,218 | 387,346,860 | 374,784,784 | 352,836,602 | 326,344,670 | 335,831,744 |
| 56,636,799 | 55,039,516 | 39,235,805 | 73,150,390 | 79,161,964 | 31,405,346 |
| 116,997,162 | 114,084,303 | 115,706,083 | 117,149,663 | 119,626,042 | 174,875,093 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 520,651,314 | 504,455,320 | 487,501,289 | 478,626,687 | 461,481,133 | 484,785,593 |
| 75,972,622 | 87,464,017 | 94,501,954 | 72,726,759 | 49,698,772 | 53,852,311 |
| 63,744,287 | 66,742,183 | 66,587,400 | 59,655,039 | 47,541,834 | 55,001,073 |
| 1,415,901,795 | 1,378,558,658 | 1,293,647,939 | 1,290,098,157 | 1,184,455,992 | 1,232,680,353 |
| 29,544,541 | 26,323,915 | 24,410,708 | 22,348,922 | 20,581,112 | 19,863,604 |
| 2,227,591 | 1,516,857 | 1,788,272 | 1,600,628 | 1,457,170 | 1,922,598 |
| 3,279,596 | 2,007,289 | 2,215,066 | 3,124,035 | 13,335,095 | 3,541,875 |
| 930,082 | 1,073,335 | 1,255,129 | 957,350 | 1,919,313 | 1,669,099 |
| 35,981,810 | 30,921,396 | 29,669,175 | 28,030,935 | 37,292,690 | 26,997,176 |
| \$1,451,883,605 | \$1,409,480,054 | \$1,323,317,114 | \$1,318,129,092 | \$1,221,748,682 | \$1,259,677,529 |

(continued)

Cuyahoga County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

| | 2021 | 2020 | 2019 | 2018 |
|---|----------------------|----------------------|------------------------|-----------------------|
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (\$223,236,541) | (\$752,820,461) | (\$1,023,570,219) | (\$792,217,942) |
| Business-Type Activities | 14,385,228 | 5,024,125 | (7,730,075) | 4,546,653 |
| <i>Total Primary Government Net (Expense)/Revenue</i> | <u>(208,851,313)</u> | <u>(747,796,336)</u> | <u>(1,031,300,294)</u> | <u>(787,671,289)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | 29,376,552 | 25,776,407 | 14,438,458 | 11,799,050 |
| General Obligation Bond Retirement | 12,656,064 | 13,231,674 | 25,158,528 | 22,418,075 |
| Health and Human Services | 227,354,478 | 186,037,150 | 179,474,559 | 165,985,627 |
| Children's Services | 50,675,974 | 38,044,351 | 43,283,387 | 44,826,500 |
| Developmental Disabilities | 102,563,619 | 95,683,907 | 95,945,382 | 90,784,721 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Sales Taxes Levied for: (1) | | | | |
| General Purposes | 300,487,605 | 250,056,850 | 269,058,993 | 255,526,835 |
| Debt Service | 10,848,289 | 13,337,003 | 0 | 0 |
| Hotel/Lodging Taxes | 33,112,176 | 18,427,546 | 26,220,172 | 29,328,431 |
| Excise Tax | 24,377,462 | 14,465,464 | 14,324,705 | 13,935,012 |
| Payments in Lieu of Taxes | 2,236,324 | 936,645 | 2,268,505 | 2,830,732 |
| Grants and Entitlements not Restricted to Specific Programs | 67,805,886 | 52,378,751 | 59,606,748 | 49,209,733 |
| Gain on Sale of Capital Assets | 108,836 | 2,716,618 | 4,225,094 | 1,149,436 |
| Unrestricted Contributions | 0 | 0 | 7,967 | 42,263 |
| Interest | (5,011,738) | 25,320,179 | 33,076,420 | 19,919,653 |
| Other | 52,317,090 | 24,366,240 | 19,860,773 | 23,058,526 |
| Special Items | 0 | 15,813,913 | 158,263,400 | 0 |
| Transfers | 2,617,882 | 2,629,051 | 1,538,461 | (34,250,037) |
| <i>Total Governmental Activities</i> | <u>911,526,499</u> | <u>779,221,749</u> | <u>946,751,552</u> | <u>696,564,557</u> |
| Business-Type Activities: | | | | |
| Sales Taxes Levied for County Parking Garage | 1,504,005 | 1,534,194 | 1,916,594 | 1,904,075 |
| Gain on Sale of Capital Assets | 0 | 0 | 1,973,351 | 4,056 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 119,716 | 80,785 | 943,691 | 162,962 |
| Transfers | (2,617,882) | (2,629,051) | (1,538,461) | 34,250,037 |
| <i>Total Business-Type Activities</i> | <u>(994,161)</u> | <u>(1,014,072)</u> | <u>3,295,175</u> | <u>36,321,130</u> |
| <i>Total Primary Government</i> | <u>910,532,338</u> | <u>778,207,677</u> | <u>950,046,727</u> | <u>732,885,687</u> |
| Change in Net Position | | | | |
| Governmental Activities | 688,289,958 | 26,401,288 | (76,818,667) | (95,653,385) |
| Business-Type Activities | 13,391,067 | 4,010,053 | (4,434,900) | 40,867,783 |
| <i>Total Primary Government Change in Net Position</i> | <u>\$701,681,025</u> | <u>\$30,411,341</u> | <u>(\$81,253,567)</u> | <u>(\$54,785,602)</u> |

(1) Sales Taxes broken out in 2020

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| (\$815,247,151) | (\$730,037,316) | (\$725,307,444) | (\$688,450,005) | (\$594,540,553) | (\$539,747,763) |
| (3,689,729) | 2,580,354 | 1,874,917 | 4,603,015 | 5,980,928 | (7,385,258) |
| (818,936,880) | (727,456,962) | (723,432,527) | (683,846,990) | (588,559,625) | (547,133,021) |
| 12,275,094 | 11,372,588 | 14,185,991 | 13,958,416 | 13,436,996 | 15,196,538 |
| 23,321,297 | 23,003,206 | 20,104,506 | 18,753,293 | 22,841,711 | 24,854,487 |
| 192,867,178 | 182,913,816 | 189,538,991 | 181,798,759 | 139,285,180 | 162,099,791 |
| 27,408,839 | 11,845,181 | 27,074,298 | 34,461,468 | 32,828,932 | 36,839,333 |
| 94,825,306 | 90,891,146 | 92,148,552 | 90,060,449 | 86,907,739 | 95,204,864 |
| 0 | 0 | 140,868 | 0 | 0 | 0 |
| 262,295,106 | 278,394,403 | 257,703,053 | 251,892,766 | 238,594,945 | 228,305,905 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 23,487,473 | 29,521,071 | 4,557,134 | 10,487,523 | 8,612,366 | 7,954,045 |
| 14,086,598 | 13,821,788 | 13,888,650 | 10,797,827 | 0 | 0 |
| 15,702,197 | 15,971,373 | 15,560,505 | 5,762,828 | 2,757,572 | 4,608,770 |
| 45,532,333 | 40,264,826 | 39,505,362 | 30,712,035 | 35,561,623 | 42,469,462 |
| 45,236 | 8,894 | 610,003 | 0 | 9,933,464 | 0 |
| 31,475 | 27,000 | 5,000 | 0 | 0 | 648,478 |
| 8,279,927 | 9,720,633 | 8,476,653 | 5,481,224 | 5,660,374 | 4,937,745 |
| 19,107,943 | 16,373,836 | 18,610,892 | 16,297,403 | 36,569,129 | 20,027,272 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 410,540 | (1,237,873) | (964,177) | (4,620,470) | (3,289,255) | (1,145,835) |
| 739,676,542 | 722,891,888 | 701,146,281 | 665,843,521 | 629,700,776 | 642,000,855 |
| 390,515 | 0 | 0 | 0 | 0 | 0 |
| 0 | 15,822 | 0 | 0 | 0 | 0 |
| 0 | 8 | 12 | 48 | 11 | 66,868 |
| 217,694 | 266,382 | 104,250 | 66,806 | 59,513 | 104,295 |
| (410,540) | 1,237,873 | 964,177 | 4,620,470 | 3,289,255 | 1,145,835 |
| 197,669 | 1,520,085 | 1,068,439 | 4,687,324 | 3,348,779 | 1,316,998 |
| 739,874,211 | 724,411,973 | 702,214,720 | 670,530,845 | 633,049,555 | 643,317,853 |
| (75,570,609) | (7,145,428) | (24,161,163) | (22,606,484) | 35,160,223 | 102,253,092 |
| (3,492,060) | 4,100,439 | 2,943,356 | 9,290,339 | 9,329,707 | (6,068,260) |
| (\$79,062,669) | (\$3,044,989) | (\$21,217,807) | (\$13,316,145) | \$44,489,930 | \$96,184,832 |

Cuyahoga County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

| | 2021 | 2020 | 2019 | 2018 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| General Fund | | | | |
| Nonspendable | \$36,583,586 | \$37,023,441 | \$36,311,309 | \$37,591,160 |
| Committed | 6,686 | 6,686 | 6,686 | 6,686 |
| Assigned | 54,320,522 | 44,702,969 | 80,169,343 | 92,804,561 |
| Unassigned | 290,329,038 | 207,939,300 | 114,374,964 | 107,877,556 |
| <i>Total General Fund</i> | <u>381,239,832</u> | <u>289,672,396</u> | <u>230,862,302</u> | <u>238,279,963</u> |
| All Other Governmental Funds | | | | |
| Nonspendable | 0 | 119,942 | 0 | 0 |
| Restricted | 1,023,488,291 | 970,513,949 | 971,517,512 | 897,394,349 |
| Unassigned (Deficit) | 0 | (1,849,682) | (13,547) | 0 |
| <i>Total All Other Governmental Funds</i> | <u>1,023,488,291</u> | <u>968,784,209</u> | <u>971,503,965</u> | <u>897,394,349</u> |
| <i>Total Governmental Funds</i> | <u><u>\$1,404,728,123</u></u> | <u><u>\$1,258,456,605</u></u> | <u><u>\$1,202,366,267</u></u> | <u><u>\$1,135,674,312</u></u> |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$34,941,544 | \$13,349,611 | \$14,288,325 | \$10,855,525 | \$18,188,845 | \$9,617,166 |
| 7,011 | 0 | 0 | 0 | 1,132,418 | 0 |
| 75,171,514 | 7,392,811 | 29,921,596 | 24,832,959 | 23,741,261 | 9,012,927 |
| 152,667,921 | 221,700,585 | 210,634,265 | 231,727,208 | 217,589,992 | 211,933,355 |
| 262,787,990 | 242,443,007 | 254,844,186 | 267,415,692 | 260,652,516 | 230,563,448 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 993,310,724 | 944,461,134 | 962,389,943 | 1,061,826,135 | 835,655,986 | 812,998,055 |
| (1,861,418) | (4,059,410) | (12,343,789) | (5,518,121) | (16,604,109) | (14,882,099) |
| 991,449,306 | 940,401,724 | 950,046,154 | 1,056,308,014 | 819,051,877 | 798,115,956 |
| \$1,254,237,296 | \$1,182,844,731 | \$1,204,890,340 | \$1,323,723,706 | \$1,079,704,393 | \$1,028,679,404 |

Cuyahoga County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

| | 2021 | 2020 | 2019 | 2018 |
|--|----------------------|----------------------|----------------------|------------------------|
| Revenues | | | | |
| Property Taxes | \$419,757,819 | \$356,215,794 | \$361,778,909 | \$335,432,973 |
| Sales Tax | 281,281,056 | 263,393,853 | 293,614,561 | 258,374,744 |
| Hotel/Lodging Taxes | 32,759,554 | 18,329,266 | 26,365,961 | 27,389,889 |
| Excise Tax | 24,377,462 | 14,465,464 | 14,324,705 | 13,935,012 |
| Payments in Lieu of Taxes | 2,089,015 | 936,645 | 2,268,505 | 2,830,732 |
| Charges for Services | 136,489,995 | 127,799,864 | 127,552,546 | 133,523,448 |
| Licenses and Permits | 2,817,506 | 2,033,996 | 2,828,191 | 3,013,139 |
| Fines and Forfeitures | 12,802,963 | 10,397,985 | 10,146,221 | 13,594,159 |
| Intergovernmental | 602,641,393 | 594,213,563 | 519,013,506 | 494,093,099 |
| Interest | 4,472,094 | 36,062,267 | 45,017,136 | 33,001,953 |
| Rentals | 5,458,038 | 5,456,764 | 2,730,291 | 5,459,188 |
| Contributions/Donations | 4,959,562 | 3,316,656 | 5,731,320 | 3,697,579 |
| Other | 31,440,767 | 19,801,370 | 16,891,823 | 19,713,074 |
| <i>Total Revenues</i> | <u>1,561,347,224</u> | <u>1,452,423,487</u> | <u>1,428,263,675</u> | <u>1,344,058,989</u> |
| Expenditures | | | | |
| General Government: | | | | |
| Legislative and Executive | 150,395,391 | 136,950,603 | 121,456,750 | 127,392,254 |
| Judicial | 387,483,032 | 393,330,011 | 393,286,614 | 389,766,123 |
| Public Works | 25,882,064 | 30,464,670 | 27,709,062 | 23,757,119 |
| Health and Safety | 141,485,988 | 145,336,493 | 142,347,500 | 110,011,189 |
| Social Services | 459,744,608 | 431,645,598 | 489,116,109 | 490,724,241 |
| Community Development | 73,287,330 | 53,863,645 | 151,695,569 | 93,766,140 |
| Capital Outlay | 37,634,110 | 47,469,864 | 78,785,949 | 80,532,756 |
| Intergovernmental | 4,268,079 | 19,894,275 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 94,967,644 | 100,138,446 | 87,118,197 | 86,722,997 |
| Interest and Fiscal Charges | 50,607,450 | 52,384,683 | 62,821,791 | 66,472,985 |
| Capital Appreciation Bonds Interest | 0 | 0 | 0 | 0 |
| Issuance Costs | 0 | 1,692,124 | 524,571 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | 11,919,608 | 16,762,603 | 0 |
| <i>Total Expenditures</i> | <u>1,425,755,696</u> | <u>1,425,090,020</u> | <u>1,571,624,715</u> | <u>1,469,145,804</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>135,591,528</u> | <u>27,333,467</u> | <u>(143,361,040)</u> | <u>(125,086,815)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 98,267 | 7,798,009 | 8,748,665 | 2,779,746 |
| Revenue Bonds Issued | 0 | 0 | 0 | 0 |
| Revenue Refunding Bonds Issued | 0 | 168,870,000 | 0 | 0 |
| Discount on Revenue Bonds | 0 | 0 | 0 | 0 |
| General Obligation Bonds Issued | 0 | 0 | 39,500,000 | 0 |
| General Obligation Refunding Bonds Issued | 0 | 109,065,000 | 37,045,000 | 0 |
| Certificates of Participation Issued | 0 | 0 | 0 | 0 |
| Premium on Certificates of Participation | 0 | 0 | 0 | 0 |
| Discounts on Certificates of Participation | 0 | 0 | 0 | 0 |
| OPWC Loans Issued | 0 | 34,397 | 358,501 | 518,165 |
| Premium on Bonds Issued | 0 | 31,255,502 | 3,757,234 | 0 |
| Payment to Refunded Bond Escrow Agent | 0 | (307,478,102) | (36,792,154) | 0 |
| Inception of Capital Lease | 12,163,841 | 0 | 0 | 0 |
| Transfers In | 118,917,613 | 125,230,613 | 145,275,371 | 141,647,307 |
| Transfers Out | (120,499,731) | (125,341,627) | (148,000,561) | (138,108,185) |
| <i>Total Other Financing Sources (Uses)</i> | <u>10,679,990</u> | <u>9,433,792</u> | <u>49,892,056</u> | <u>6,837,033</u> |
| Special Item | | | | |
| Settlement Proceeds | 0 | 15,813,913 | 158,263,400 | 0 |
| <i>Net Change in Fund Balances</i> | <u>\$146,271,518</u> | <u>\$52,581,172</u> | <u>\$64,794,416</u> | <u>(\$118,249,782)</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 10.35% | 11.63% | 10.92% | 10.80% |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|----------------------|-----------------------|------------------------|----------------------|----------------------|----------------------|
| \$354,004,180 | \$324,725,385 | \$338,247,830 | \$334,693,751 | \$312,260,678 | \$329,167,797 |
| 262,295,105 | 277,003,274 | 257,514,234 | 249,521,238 | 239,081,320 | 227,706,506 |
| 23,487,473 | 4,785,660 | 4,557,134 | 10,487,523 | 8,612,366 | 7,954,045 |
| 14,086,598 | 13,821,788 | 13,888,650 | 10,797,827 | 0 | 0 |
| 15,702,197 | 15,971,373 | 15,560,505 | 5,762,828 | 2,757,572 | 4,608,770 |
| 131,530,163 | 128,334,773 | 115,721,618 | 108,884,670 | 108,133,821 | 106,408,921 |
| 2,984,206 | 2,776,277 | 2,834,123 | 1,602,660 | 2,041,488 | 1,651,798 |
| 14,201,117 | 10,399,847 | 11,571,688 | 14,755,229 | 13,844,892 | 14,546,298 |
| 466,288,968 | 504,361,261 | 452,789,545 | 481,152,518 | 477,551,950 | 594,184,125 |
| 22,449,631 | 24,927,560 | 24,449,691 | 22,625,177 | 21,932,657 | 22,063,571 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,821,020 | 2,072,856 | 9,319,068 | 917,254 | 1,981,349 | 2,405,074 |
| 16,093,103 | 15,725,189 | 18,707,508 | 15,478,079 | 36,290,469 | 20,662,831 |
| <u>1,325,943,761</u> | <u>1,324,905,243</u> | <u>1,265,161,594</u> | <u>1,256,678,754</u> | <u>1,224,488,562</u> | <u>1,331,359,736</u> |
| 123,224,058 | 102,051,309 | 98,546,214 | 97,978,574 | 97,208,989 | 103,068,583 |
| 368,790,590 | 355,297,245 | 350,468,490 | 332,961,570 | 315,262,410 | 323,059,469 |
| 23,339,934 | 26,203,200 | 27,251,251 | 31,227,458 | 29,769,541 | 20,316,415 |
| 115,511,851 | 112,981,353 | 115,174,640 | 116,519,490 | 115,075,368 | 169,619,764 |
| 490,385,877 | 485,079,463 | 479,303,560 | 473,749,771 | 458,561,257 | 475,802,024 |
| 52,079,493 | 73,161,731 | 58,084,562 | 68,986,088 | 42,408,134 | 53,944,394 |
| 74,816,561 | 100,434,624 | 188,539,450 | 228,198,583 | 129,505,924 | 242,545,944 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 80,879,124 | 75,177,026 | 70,169,254 | 73,638,665 | 71,162,958 | 65,247,509 |
| 67,145,301 | 70,096,132 | 68,812,071 | 60,336,331 | 48,262,822 | 50,544,960 |
| 0 | 0 | 0 | 0 | 5,249,354 | 5,201,803 |
| 1,271,431 | 68,750 | 890,590 | 3,510,578 | 379,232 | 830,264 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1,397,444,220</u> | <u>1,400,550,833</u> | <u>1,457,240,082</u> | <u>1,487,107,108</u> | <u>1,312,845,989</u> | <u>1,510,181,129</u> |
| <u>(71,500,459)</u> | <u>(75,645,590)</u> | <u>(192,078,488)</u> | <u>(230,428,354)</u> | <u>(88,357,427)</u> | <u>(178,821,393)</u> |
| 426,800 | 181,365 | 663,095 | 33,418 | 29,042,798 | 0 |
| 140,955,000 | 0 | 69,665,000 | 125,631,885 | 9,890,000 | 0 |
| 0 | 0 | 0 | 55,333,115 | 0 | 0 |
| 0 | 0 | (22,081) | (548,989) | (171,181) | 0 |
| 0 | 0 | 0 | 0 | 0 | 65,728,000 |
| 0 | 0 | 0 | 0 | 0 | 45,577,000 |
| 0 | 0 | 0 | 230,885,000 | 0 | 0 |
| 0 | 0 | 0 | 26,430,183 | 0 | 0 |
| 0 | 0 | 0 | (451,125) | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,737,676 | 0 | 9,904,625 | 18,679,044 | 0 | 15,143,314 |
| 0 | 0 | 0 | (59,420,509) | 0 | (52,178,789) |
| 7,709,603 | 2,044,600 | 0 | 75,545,977 | 79,027,670 | 220,031,600 |
| 151,620,866 | 209,778,991 | 126,356,699 | 94,409,083 | 69,255,309 | 95,333,189 |
| <u>(162,360,326)</u> | <u>(215,016,864)</u> | <u>(129,511,925)</u> | <u>(92,079,415)</u> | <u>(69,656,194)</u> | <u>(97,215,091)</u> |
| <u>141,089,619</u> | <u>(3,011,908)</u> | <u>77,055,413</u> | <u>474,447,667</u> | <u>117,388,402</u> | <u>292,419,223</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>\$69,589,160</u> | <u>(\$78,657,498)</u> | <u>(\$115,023,075)</u> | <u>\$244,019,313</u> | <u>\$29,030,975</u> | <u>\$113,597,830</u> |
| 10.93% | 10.80% | 10.67% | 10.19% | 10.12% | 9.37% |

Cuyahoga County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

| Collection Year | Real Property | | | Tangible Personal Property | |
|--------------------|------------------------------|------------------------------|----------------------------------|----------------------------|----------------------------------|
| | Assessed Value | | Estimated Actual Value (1) | Public Utility Property | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | Assessed Value | Estimated Actual Value (1) |
| 2021 | \$20,900,615,400 | \$8,486,698,080 | \$83,963,752,800 | \$1,386,484,770 | \$1,575,550,875 |
| 2020 | 20,833,633,990 | 8,413,390,290 | 83,562,926,514 | 1,301,186,470 | 1,478,620,989 |
| 2019 | 20,772,109,380 | 8,548,566,760 | 83,773,360,400 | 1,215,928,480 | 1,381,736,909 |
| 2018 | 18,843,520,260 | 7,880,857,350 | 76,355,364,600 | 1,153,891,870 | 1,311,240,761 |
| 2017 | 18,837,519,950 | 7,727,213,780 | 75,899,239,229 | 1,059,010,720 | 1,203,421,273 |
| 2016 | 18,786,256,380 | 7,801,504,320 | 75,965,030,571 | 938,390,360 | 1,066,352,682 |
| 2015 | 18,473,813,110 | 8,364,776,200 | 76,681,683,743 | 894,863,800 | 1,016,890,682 |
| 2014 | 18,485,315,020 | 8,368,655,890 | 76,725,631,171 | 840,870,540 | 955,534,705 |
| 2013 | 18,501,990,940 | 8,367,329,430 | 76,769,486,771 | 783,152,720 | 889,946,273 |
| 2012 | 20,303,526,670 | 8,795,069,360 | 83,138,845,800 | 698,069,260 | 793,260,523 |

(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(2) Weighted average tax rate is adjusted to account for overall percentage of total assessed valuation.

Source: Cuyahoga County Fiscal Office

| Totals | | Ratio | Effective Tax Rate | | | Weighted Average Tax Rate (2) (per \$1000 of Assessed Value) |
|-------------------|----------------------------------|-------|------------------------------|------------------------------|----------------------------------|--|
| | | | Real Property | | Tangible Personal Property | |
| Assessed Value | Estimated Actual Value (1) | | Residential/ Agricultural | Commercial/ Industrial/PU | General Business/PU | |
| \$30,773,798,250 | \$85,539,303,675 | 36.0% | \$14.006317 | \$14.303665 | \$14.850000 | \$14.126330 |
| 30,548,210,750 | 85,041,547,503 | 35.9 | 12.801150 | 13.230331 | 14.050000 | 12.972546 |
| 30,536,604,620 | 85,155,097,309 | 35.9 | 12.797318 | 13.077038 | 14.050000 | 12.925504 |
| 27,878,269,480 | 77,666,605,361 | 35.9 | 13.914097 | 14.006052 | 14.050000 | 13.945717 |
| 27,623,744,450 | 77,102,660,501 | 35.8 | 13.880203 | 14.007523 | 14.050000 | 13.922328 |
| 27,526,151,060 | 77,031,383,253 | 35.7 | 13.869782 | 14.050000 | 14.050000 | 13.927003 |
| 27,733,453,110 | 77,698,574,425 | 35.7 | 14.050000 | 14.019471 | 14.050000 | 14.040792 |
| 27,694,841,450 | 77,681,165,876 | 35.7 | 14.050000 | 13.949465 | 14.050000 | 14.019621 |
| 27,652,473,090 | 77,659,433,044 | 35.6 | 13.220000 | 12.996761 | 13.220000 | 13.152450 |
| 29,796,665,290 | 83,932,106,323 | 35.5 | 13.118225 | 12.784542 | 13.220000 | 13.022116 |

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2021 | | 2020 | | 2019 | |
|--|--------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Unvoted Millage | | | | | | |
| Operating | \$1.000000 | \$1.000000 | \$0.900000 | \$0.900000 | \$0.500000 | \$0.500000 |
| Bond Retirement | 0.450000 | 0.450000 | 0.550000 | 0.550000 | 0.950000 | 0.950000 |
| <i>Total Unvoted Millage</i> | <i>1.450000</i> | <i>1.450000</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 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2005 - Mental Health | | | | | | |
| Residential/Agricultural Real | 3.900000 | 3.521797 | 3.900000 | 3.513451 | 3.900000 | 3.512265 |
| Commercial/Industrial and Public Utility Real | 3.900000 | 3.655091 | 3.900000 | 3.646293 | 3.900000 | 3.598845 |
| Public Utility Tangible Personal Property | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2006 - Health and Human Services | | | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Public Utility Tangible Personal Property | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2008 - Health and Welfare | | | | | | |
| Residential/Agricultural Real | 4.800000 | 4.334520 | 4.800000 | 4.324248 | 4.800000 | 4.322788 |
| Commercial/Industrial and Public Utility Real | 4.800000 | 4.498574 | 4.800000 | 4.487745 | 4.800000 | 4.429348 |
| Public Utility Tangible Personal Property | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 2013 - Health and Human Services | | | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 3.900000 | 3.513451 | 3.900000 | 3.512265 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 3.900000 | 3.646293 | 3.900000 | 3.598845 |
| Public Utility Tangible Personal Property | 0.000000 | 0.000000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2020 - Health and Human Services | | | | | | |
| Residential/Agricultural Real | 4.700000 | 4.700000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 4.700000 | 4.700000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Public Utility Tangible Personal Property | 4.700000 | 4.700000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Total Voted Millage by type of Property | | | | | | |
| Residential/Agricultural Real | \$13.400000 | \$12.556317 | \$12.600000 | \$11.351150 | \$12.600000 | \$11.347318 |
| Commercial/Industrial and Public Utility Real | 13.400000 | 12.853665 | 12.600000 | 11.780331 | 12.600000 | 11.627038 |
| General Business and Public Utility Personal | 13.400000 | 13.400000 | 12.600000 | 12.600000 | 12.600000 | 12.600000 |
| Total Millage by type of Property | | | | | | |
| Residential/Agricultural Real | \$14.850000 | \$14.006317 | \$14.050000 | \$12.801150 | \$14.050000 | \$12.797318 |
| Commercial/Industrial and Public Utility Real | 14.850000 | 14.303665 | 14.050000 | 13.230331 | 14.050000 | 13.077038 |
| General Business and Public Utility Personal | 14.850000 | 14.850000 | 14.050000 | 14.050000 | 14.050000 | 14.050000 |
| Total Weighted Average Tax Rate | \$14.126330 | | \$12.972546 | | \$12.925504 | |

| 2018 | | 2017 | | 2016 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$0.500000 | \$0.500000 | \$0.500000 | \$0.500000 | \$0.500000 | \$0.500000 |
| 0.950000 | 0.950000 | 0.950000 | 0.950000 | 0.950000 | 0.950000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 3.900000 | 3.857935 | 3.900000 | 3.847444 | 3.900000 | 3.844218 |
| 3.900000 | 3.886397 | 3.900000 | 3.888351 | 3.900000 | 3.900000 |
| 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 4.800000 | 4.748227 | 4.800000 | 4.735315 | 4.800000 | 4.731346 |
| 4.800000 | 4.783258 | 4.800000 | 4.785662 | 4.800000 | 4.800000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 3.900000 | 3.857935 | 3.900000 | 3.847444 | 3.900000 | 3.844218 |
| 3.900000 | 3.886397 | 3.900000 | 3.883510 | 3.900000 | 3.900000 |
| 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| \$12.600000 | \$12.464097 | \$12.600000 | \$12.430203 | \$12.600000 | \$12.419782 |
| 12.600000 | 12.556052 | 12.600000 | 12.557523 | 12.600000 | 12.600000 |
| 12.600000 | 12.600000 | 12.600000 | 12.600000 | 12.600000 | 12.600000 |
| \$14.050000 | \$13.914097 | \$14.050000 | \$13.880203 | \$14.050000 | \$13.869782 |
| 14.050000 | 14.006052 | 14.050000 | 14.007523 | 14.050000 | 14.050000 |
| 14.050000 | 14.050000 | 14.050000 | 14.050000 | 14.050000 | 14.050000 |
| \$13.945717 | | \$13.922328 | | \$13.927003 | |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2015 | | 2014 | |
|--|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Unvoted Millage | | | | |
| Operating | \$0.600000 | \$0.600000 | \$0.600000 | \$0.600000 |
| Bond Retirement | 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| <i>Total Unvoted Millage</i> | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| Voted Millage - by levy | | | | |
| 1976 - Bond Retirement | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2005 - Mental Health | | | | |
| Residential/Agricultural Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Commercial/Industrial and Public Utility Real | 3.900000 | 3.869471 | 3.900000 | 3.799465 |
| Public Utility Tangible Personal Property | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2006 - Health and Human Services | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Public Utility Tangible Personal Property | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2008 - Health and Welfare | | | | |
| Residential/Agricultural Real | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| Commercial/Industrial and Public Utility Real | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| Public Utility Tangible Personal Property | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 2013 - Health and Human Services | | | | |
| Residential/Agricultural Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Commercial/Industrial and Public Utility Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Public Utility Tangible Personal Property | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2020 - Health and Human Services | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Public Utility Tangible Personal Property | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Total Voted Millage by type of Property | | | | |
| Residential/Agricultural Real | \$12.600000 | \$12.600000 | \$12.600000 | \$12.600000 |
| Commercial/Industrial and Public Utility Real | 12.600000 | 12.569471 | 12.600000 | 12.499465 |
| General Business and Public Utility Personal | 12.600000 | 12.600000 | 12.600000 | 12.600000 |
| Total Millage by type of Property | | | | |
| Residential/Agricultural Real | \$14.050000 | \$14.050000 | \$14.050000 | \$14.050000 |
| Commercial/Industrial and Public Utility Real | 14.050000 | 14.019471 | 14.050000 | 13.949465 |
| General Business and Public Utility Personal | 14.050000 | 14.050000 | 14.050000 | 14.050000 |
| Total Weighted Average Tax Rate | \$14.040792 | | \$14.019621 | |

| 2013 | | 2012 | |
|---------------|-----------------------|---------------|-----------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$0.600000 | \$0.600000 | \$0.600000 | \$0.600000 |
| 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 0.170000 | 0.170000 | 0.170000 | 0.170000 |
| 3.900000 | 3.900000 | 3.900000 | 3.841629 |
| 3.900000 | 3.771966 | 3.900000 | 3.650252 |
| 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.856596 |
| 2.900000 | 2.804795 | 2.900000 | 2.714290 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| \$11.770000 | \$11.770000 | \$11.770000 | \$11.668225 |
| 11.770000 | 11.546761 | 11.770000 | 11.334542 |
| 11.770000 | 11.770000 | 11.770000 | 11.770000 |
| \$13.220000 | \$13.220000 | \$13.220000 | \$13.118225 |
| 13.220000 | 12.996761 | 13.220000 | 12.784542 |
| 13.220000 | 13.220000 | 13.220000 | 13.220000 |
| \$13.152450 | | \$13.022116 | |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2021 | | 2020 | | 2019 | |
|---|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Overlapping Rates by Taxing District | | | | | | |
| Cities and Villages | | | | | | |
| Bay Village | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| Beachwood | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Bedford | 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| Bedford Heights | 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| Bentleyville | 8.900000 | 6.008651 | 8.900000 | 5.797442 | 8.900000 | 5.797442 |
| Berea | 16.800000 | 12.563010 | 16.800000 | 12.558963 | 16.800000 | 12.558963 |
| Bratenahl | 15.000000 | 14.050674 | 15.000000 | 13.940055 | 15.000000 | 13.940055 |
| Brecksville | 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| Broadview Heights | 12.520000 | 9.859300 | 12.520000 | 9.858712 | 12.520000 | 9.858712 |
| Brook Park | 4.750000 | 4.669825 | 4.750000 | 4.669556 | 4.750000 | 4.669556 |
| Brooklyn | 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| Brooklyn Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| Chagrin Falls | 8.300000 | 7.313613 | 8.300000 | 7.303565 | 8.300000 | 7.303565 |
| Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Cleveland Heights | 12.420000 | 12.420000 | 12.420000 | 12.420000 | 12.420000 | 12.420000 |
| Cuyahoga Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| East Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Euclid | 13.600000 | 6.998155 | 13.600000 | 6.986345 | 13.600000 | 6.986345 |
| Fairview Park | 11.800000 | 11.471785 | 11.800000 | 11.471355 | 11.800000 | 11.471355 |
| Garfield Heights | 28.500000 | 28.500000 | 28.300000 | 28.300000 | 28.300000 | 28.300000 |
| Gates Mills | 14.480000 | 12.457864 | 14.400000 | 12.257552 | 14.400000 | 12.257552 |
| Glenwillow | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| Highland Hills | 20.700000 | 12.257738 | 20.700000 | 11.537813 | 20.700000 | 11.537813 |
| Highland Heights | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Hunting Valley | 16.100000 | 16.100000 | 16.100000 | 16.100000 | 16.100000 | 16.100000 |
| Independence | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| Lakewood | 17.400000 | 17.400000 | 17.400000 | 17.400000 | 17.400000 | 17.400000 |
| Linndale | 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| Lyndhurst | 11.500000 | 11.500000 | 11.500000 | 11.500000 | 11.500000 | 11.500000 |
| Maple Heights | 20.000000 | 19.490484 | 20.000000 | 19.474759 | 20.000000 | 19.474759 |
| Mayfield | 5.000000 | 3.753969 | 7.300000 | 4.166824 | 7.300000 | 4.166824 |
| Mayfield Heights | 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| Middleburg Heights | 5.450000 | 4.682451 | 5.450000 | 4.682590 | 5.450000 | 4.682590 |
| Moreland Hills | 10.300000 | 10.300000 | 10.300000 | 10.300000 | 10.300000 | 10.300000 |
| Newburgh Heights | 31.800000 | 30.966066 | 31.800000 | 30.859703 | 31.800000 | 30.859703 |
| North Olmsted | 12.200000 | 12.200000 | 12.200000 | 12.200000 | 12.200000 | 12.200000 |
| North Randall | 4.800000 | 4.464126 | 4.800000 | 4.457978 | 4.800000 | 4.457978 |
| North Royalton | 8.200000 | 6.425633 | 8.200000 | 6.427938 | 8.200000 | 6.427938 |
| Oakwood | 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| Olmsted Falls | 12.650000 | 9.199854 | 12.650000 | 9.214382 | 12.650000 | 9.214382 |
| Orange | 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 |
| Parma | 7.400000 | 6.937256 | 7.400000 | 6.935628 | 7.400000 | 6.935628 |

| 2018 | | 2017 | | 2016 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| 8.900000 | 7.332735 | 8.900000 | 7.530500 | 8.900000 | 7.515612 |
| 16.800000 | 12.563995 | 16.800000 | 12.785800 | 16.800000 | 12.781450 |
| 15.000000 | 13.941294 | 15.000000 | 15.000000 | 15.000000 | 14.904660 |
| 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| 12.520000 | 9.860572 | 11.820000 | 9.296000 | 11.820000 | 9.295401 |
| 4.750000 | 4.669555 | 4.750000 | 4.680300 | 4.750000 | 4.683319 |
| 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 8.300000 | 7.302091 | 8.900000 | 8.291600 | 9.300000 | 8.690110 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 12.420000 | 12.420000 | 12.420000 | 12.420000 | 13.920000 | 13.920000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 13.600000 | 6.982292 | 13.600000 | 7.463200 | 13.600000 | 7.443535 |
| 11.800000 | 11.471225 | 11.800000 | 11.562900 | 11.800000 | 11.564046 |
| 29.300000 | 29.300000 | 28.060000 | 28.060000 | 29.400000 | 29.400000 |
| 14.400000 | 12.260846 | 14.400000 | 12.659200 | 14.400000 | 12.593715 |
| 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| 20.700000 | 12.037192 | 20.700000 | 12.410000 | 20.700000 | 12.408438 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 8.100000 | 8.100000 | 8.100000 | 8.100000 | 8.100000 | 8.100000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 17.400000 | 17.400000 | 17.400000 | 17.400000 | 17.400000 | 17.400000 |
| 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| 11.500000 | 11.500000 | 11.500000 | 11.500000 | 11.500000 | 11.500000 |
| 20.000000 | 19.467503 | 20.000000 | 20.000000 | 16.800000 | 16.800000 |
| 7.300000 | 4.166143 | 7.300000 | 4.220400 | 7.300000 | 4.217985 |
| 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| 5.450000 | 4.682524 | 5.450000 | 4.706900 | 5.450000 | 4.706684 |
| 10.300000 | 10.300000 | 7.300000 | 7.300000 | 7.300000 | 7.300000 |
| 31.800000 | 30.857983 | 31.800000 | 31.800000 | 31.800000 | 30.978938 |
| 13.300000 | 13.300000 | 13.300000 | 13.300000 | 13.300000 | 13.300000 |
| 4.800000 | 4.457978 | 4.800000 | 4.555000 | 4.800000 | 4.555074 |
| 8.200000 | 6.428721 | 8.200000 | 6.837800 | 8.200000 | 6.020467 |
| 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| 12.650000 | 9.216516 | 12.650000 | 9.804900 | 12.650000 | 9.801611 |
| 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 | 7.000000 |
| 7.400000 | 6.934888 | 7.400000 | 7.400000 | 7.500000 | 7.500000 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2015 | | 2014 | |
|---|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Overlapping Rates by Taxing District | | | | |
| Cities and Villages | | | | |
| Bay Village | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| Beachwood | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Bedford | 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| Bedford Heights | 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| Bentleyville | 8.900000 | 7.511658 | 8.900000 | 7.502779 |
| Berea | 15.800000 | 11.785550 | 16.800000 | 12.759015 |
| Bratenahl | 15.000000 | 14.908092 | 16.000000 | 16.000000 |
| Brecksville | 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| Broadview Heights | 11.820000 | 9.295845 | 10.400000 | 7.326583 |
| Brook Park | 4.750000 | 4.683302 | 4.750000 | 4.669437 |
| Brooklyn | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| Brooklyn Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| Chagrin Falls | 9.400000 | 8.784220 | 9.500000 | 9.121836 |
| Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Cleveland Heights | 13.920000 | 13.920000 | 12.900000 | 12.900000 |
| Cuyahoga Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| East Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Euclid | 13.600000 | 7.425232 | 13.600000 | 7.280803 |
| Fairview Park | 11.800000 | 11.563628 | 11.800000 | 11.610581 |
| Garfield Heights | 27.200000 | 27.200000 | 27.000000 | 27.000000 |
| Gates Mills | 14.400000 | 12.604077 | 14.400000 | 12.996507 |
| Glenwillow | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| Highland Hills | 20.700000 | 12.447309 | 20.700000 | 10.985477 |
| Highland Heights | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Hunting Valley | 5.100000 | 5.100000 | 5.100000 | 5.100000 |
| Independence | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| Lakewood | 17.400000 | 17.400000 | 17.400000 | 17.400000 |
| Linndale | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| Lyndhurst | 11.500000 | 11.500000 | 11.500000 | 11.500000 |
| Maple Heights | 16.800000 | 16.800000 | 15.500000 | 15.500000 |
| Mayfield | 7.300000 | 4.217557 | 7.300000 | 4.219256 |
| Mayfield Heights | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| Middleburg Heights | 5.450000 | 4.706602 | 5.450000 | 4.706459 |
| Moreland Hills | 7.300000 | 7.300000 | 7.300000 | 7.300000 |
| Newburgh Heights | 31.800000 | 30.964893 | 31.800000 | 30.586890 |
| North Olmsted | 13.300000 | 13.300000 | 13.300000 | 13.300000 |
| North Randall | 4.800000 | 4.555074 | 4.800000 | 4.457654 |
| North Royalton | 8.200000 | 6.019556 | 8.200000 | 6.049129 |
| Oakwood | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| Olmsted Falls | 13.350000 | 10.503048 | 13.350000 | 10.320091 |
| Orange | 7.100000 | 7.100000 | 7.100000 | 7.100000 |
| Parma | 7.500000 | 7.500000 | 7.100000 | 6.784137 |

| 2013 | | 2012 | |
|---------------|-----------------------|---------------|-----------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| 8.900000 | 7.193844 | 8.900000 | 6.915900 |
| 16.800000 | 12.756954 | 17.200000 | 13.135000 |
| 16.100000 | 15.203527 | 16.000000 | 15.486400 |
| 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| 10.400000 | 7.325470 | 10.400000 | 6.316400 |
| 4.750000 | 4.668061 | 4.750000 | 4.668061 |
| 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 9.500000 | 9.109577 | 11.200000 | 11.184700 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 13.000000 | 13.000000 | 12.900000 | 12.900000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 13.600000 | 7.259468 | 13.600000 | 6.374900 |
| 11.800000 | 11.609160 | 11.800000 | 11.577000 |
| 27.000000 | 27.000000 | 24.300000 | 24.300000 |
| 14.400000 | 12.955452 | 14.400000 | 12.763600 |
| 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| 20.700000 | 10.977435 | 20.700000 | 11.820500 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 5.100000 | 5.100000 | 5.100000 | 5.100000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| 17.400000 | 17.400000 | 17.400000 | 17.400000 |
| 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| 11.500000 | 11.500000 | 11.500000 | 11.500000 |
| 15.500000 | 15.500000 | 15.500000 | 15.500000 |
| 7.300000 | 4.219093 | 7.300000 | 4.167800 |
| 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| 5.450000 | 4.706242 | 5.450000 | 4.688100 |
| 7.300000 | 7.300000 | 7.300000 | 7.300000 |
| 23.100000 | 21.847377 | 23.100000 | 22.724800 |
| 13.300000 | 13.300000 | 13.300000 | 13.300000 |
| 4.800000 | 4.457654 | 4.800000 | 4.223000 |
| 8.200000 | 6.045118 | 8.200000 | 5.917500 |
| 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| 14.450000 | 11.341713 | 14.450000 | 11.158500 |
| 7.100000 | 7.100000 | 7.100000 | 7.100000 |
| 7.100000 | 6.781943 | 7.100000 | 6.628700 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2021 | | 2020 | | 2019 | |
|---|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Parma Heights | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| Pepper Pike | 9.500000 | 8.920060 | 9.500000 | 8.922252 | 9.500000 | 8.922252 |
| Richmond Heights | 17.100000 | 14.685076 | 18.300000 | 15.879951 | 18.300000 | 15.879951 |
| Rocky River | 10.680000 | 10.680000 | 10.680000 | 10.680000 | 10.680000 | 10.680000 |
| Seven Hills | 13.240000 | 11.720503 | 13.490000 | 11.742329 | 13.490000 | 11.742329 |
| Shaker Heights | 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| Solon | 3.800000 | 3.632479 | 3.800000 | 3.631989 | 3.800000 | 3.631989 |
| South Euclid | 18.850000 | 18.099596 | 18.850000 | 18.057545 | 18.850000 | 18.057545 |
| Strongsville | 9.300000 | 6.769892 | 9.300000 | 6.769699 | 9.300000 | 6.769699 |
| University Heights | 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 |
| Valleyview | 6.700000 | 6.535246 | 6.700000 | 6.531354 | 6.700000 | 6.531354 |
| Walton Hills | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| Warrensville Heights | 9.700000 | 6.255713 | 9.700000 | 6.242885 | 9.700000 | 6.242885 |
| Westlake | 9.520000 | 9.520000 | 9.520000 | 9.520000 | 9.520000 | 9.520000 |
| Woodmere | 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| Townships | | | | | | |
| Chagrin Falls Township | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| Olmsted Township | 31.500000 | 20.316421 | 31.500000 | 20.375408 | 31.500000 | 20.375408 |
| School Districts | | | | | | |
| Bay Village City | 121.780000 | 50.524446 | 121.780000 | 50.393615 | 121.780000 | 50.393615 |
| Beachwood City | 91.700000 | 42.805287 | 92.100000 | 43.112104 | 92.100000 | 43.112104 |
| Bedford City | 75.720000 | 42.399405 | 75.720000 | 42.290278 | 75.720000 | 42.290278 |
| Berea City | 81.900000 | 44.486876 | 82.100000 | 44.663901 | 82.100000 | 44.663901 |
| Brecksville-Broadview Heights City | 82.790000 | 41.425156 | 82.630000 | 41.231976 | 82.630000 | 41.231976 |
| Brooklyn City | 64.000000 | 53.801596 | 64.800000 | 54.350155 | 64.800000 | 54.350155 |
| Chagrin Falls Exempted Village | 124.100000 | 57.881441 | 124.100000 | 59.394790 | 124.100000 | 59.394790 |
| Cleveland Heights-University Heights City | 158.300000 | 86.603878 | 153.600000 | 81.325951 | 153.600000 | 81.325951 |
| Cleveland Municipal | 84.300000 | 54.635189 | 79.100000 | 49.324018 | 79.100000 | 49.324018 |
| Cuyahoga Heights Local | 35.700000 | 28.179100 | 35.700000 | 28.150585 | 35.700000 | 28.150585 |
| Cuyahoga Valley Joint Vocational | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| East Cleveland City | 88.380000 | 59.308979 | 95.100000 | 65.803800 | 95.100000 | 65.803800 |
| Euclid City | 105.320000 | 74.884393 | 97.120000 | 66.529621 | 97.120000 | 66.529621 |
| Fairview Park City | 106.020000 | 59.680287 | 98.120000 | 51.758149 | 98.120000 | 51.758149 |
| Garfield Heights City | 78.510000 | 67.609837 | 80.060000 | 68.898805 | 80.060000 | 68.898805 |
| Independence Local | 35.300000 | 33.084754 | 35.700000 | 33.439654 | 35.700000 | 33.439654 |
| Lakewood City | 122.230000 | 54.993331 | 122.230000 | 54.936816 | 122.230000 | 54.936816 |
| Maple Heights City | 90.200000 | 73.389422 | 92.700000 | 75.808031 | 92.700000 | 75.808031 |
| Mayfield City | 90.670000 | 50.525620 | 90.670000 | 50.262639 | 90.670000 | 50.262639 |
| North Olmsted City | 96.500000 | 53.625713 | 96.500000 | 53.612730 | 96.500000 | 53.612730 |
| North Royalton City | 66.700000 | 41.554232 | 67.000000 | 41.854432 | 67.000000 | 41.854432 |
| Olmsted Falls City | 106.900000 | 56.348516 | 99.700000 | 49.287473 | 99.700000 | 49.287473 |
| Orange City | 90.900000 | 44.480997 | 91.000000 | 44.348320 | 91.000000 | 44.348320 |

| 2018 | | 2017 | | 2016 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| 9.500000 | 8.899460 | 9.500000 | 9.323700 | 9.500000 | 9.355268 |
| 18.300000 | 15.877834 | 18.300000 | 15.978800 | 18.300000 | 15.974206 |
| 10.680000 | 10.680000 | 10.800000 | 10.800000 | 10.800000 | 10.800000 |
| 13.490000 | 11.751933 | 14.390000 | 14.210000 | 14.390000 | 14.204797 |
| 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| 3.800000 | 3.631852 | 3.800000 | 3.651200 | 3.800000 | 3.650482 |
| 18.850000 | 18.041071 | 18.850000 | 18.774400 | 18.850000 | 18.792139 |
| 9.300000 | 6.774886 | 9.300000 | 7.161100 | 9.300000 | 7.162724 |
| 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 |
| 6.700000 | 6.531603 | 6.700000 | 6.698700 | 6.700000 | 6.696303 |
| 3.300000 | 3.300000 | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 9.700000 | 6.240042 | 9.700000 | 6.624500 | 9.700000 | 6.622592 |
| 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 | 16.431962 | 27.500000 | 17.749400 | 27.500000 | 17.717045 |
| | | | | | |
| 122.180000 | 50.763515 | 122.180000 | 57.492400 | 122.410000 | 57.719226 |
| 92.100000 | 43.104780 | 86.200000 | 40.307700 | 86.400000 | 40.494561 |
| 75.720000 | 42.253929 | 75.720000 | 45.311600 | 75.720000 | 45.204464 |
| 82.200000 | 44.786119 | 82.200000 | 48.682500 | 82.200000 | 48.641710 |
| 82.790000 | 41.432350 | 82.890000 | 44.838300 | 77.000000 | 38.920953 |
| 58.700000 | 47.917055 | 58.600000 | 48.792000 | 59.800000 | 49.583461 |
| 124.100000 | 59.382479 | 124.100000 | 61.573300 | 115.200000 | 53.245970 |
| 154.200000 | 81.799266 | 156.090000 | 88.487500 | 155.590000 | 87.455183 |
| 79.300000 | 49.475411 | 79.300000 | 52.627400 | 79.300000 | 52.527150 |
| 35.700000 | 28.150236 | 35.700000 | 30.136000 | 35.700000 | 30.116468 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 95.100000 | 65.726392 | 95.100000 | 57.918000 | 95.100000 | 57.716094 |
| 98.820000 | 68.176529 | 109.820000 | 85.479800 | 110.920000 | 86.405578 |
| 98.720000 | 52.351431 | 98.720000 | 57.008900 | 98.620000 | 56.965758 |
| 86.260000 | 74.943566 | 86.260000 | 77.018700 | 87.760000 | 78.487678 |
| 36.700000 | 34.442796 | 36.700000 | 34.743900 | 36.700000 | 34.732875 |
| 122.730000 | 55.332758 | 122.730000 | 62.945900 | 122.730000 | 62.852731 |
| 92.700000 | 75.770493 | 91.500000 | 77.326000 | 91.500000 | 76.886700 |
| 90.670000 | 50.235383 | 90.670000 | 53.920900 | 90.720000 | 53.838781 |
| 97.100000 | 54.191518 | 97.100000 | 59.966300 | 96.900000 | 59.738085 |
| 68.500000 | 43.335118 | 68.500000 | 44.443100 | 65.700000 | 41.636615 |
| 100.000000 | 49.675918 | 100.000000 | 53.739500 | 100.400000 | 54.041656 |
| 91.000000 | 44.338986 | 91.200000 | 45.980300 | 91.200000 | 45.679273 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2015 | | 2014 | |
|---|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Parma Heights | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| Pepper Pike | 9.500000 | 9.355812 | 9.500000 | 9.394664 |
| Richmond Heights | 18.100000 | 15.772793 | 18.100000 | 15.713005 |
| Rocky River | 10.900000 | 10.900000 | 10.900000 | 10.900000 |
| Seven Hills | 11.100000 | 10.909649 | 11.200000 | 11.200000 |
| Shaker Heights | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| Solon | 3.800000 | 3.650497 | 3.800000 | 3.671521 |
| South Euclid | 16.350000 | 16.281713 | 16.350000 | 16.121518 |
| Strongsville | 9.300000 | 7.167184 | 9.800000 | 7.783130 |
| University Heights | 13.200000 | 13.200000 | 13.200000 | 13.200000 |
| Valleyview | 6.700000 | 6.700000 | 6.700000 | 6.700000 |
| Walton Hills | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| Warrensville Heights | 9.700000 | 6.617481 | 9.700000 | 6.421231 |
| Westlake | 9.520000 | 9.520000 | 9.520000 | 9.520000 |
| Woodmere | 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| Townships | | | | |
| Chagrin Falls Township | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| Olmsted Township | 27.500000 | 17.732754 | 23.500000 | 14.048140 |
| School Districts | | | | |
| Bay Village City | 116.810000 | 52.051219 | 116.810000 | 55.371006 |
| Beachwood City | 86.400000 | 40.452382 | 86.400000 | 41.766407 |
| Bedford City | 75.720000 | 45.165202 | 70.820000 | 39.764572 |
| Berea City | 78.000000 | 44.455348 | 78.800000 | 44.772680 |
| Brecksville-Broadview Heights City | 77.000000 | 38.956292 | 77.200000 | 40.120574 |
| Brooklyn City | 59.800000 | 51.751117 | 60.100000 | 48.994352 |
| Chagrin Falls Exempted Village | 115.300000 | 53.312697 | 115.600000 | 54.448358 |
| Cleveland Heights-University Heights City | 149.590000 | 81.308088 | 149.590000 | 80.380956 |
| Cleveland Municipal | 79.300000 | 52.479460 | 79.800000 | 52.427248 |
| Cuyahoga Heights Local | 35.700000 | 30.136095 | 35.700000 | 29.908060 |
| Cuyahoga Valley Joint Vocational | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| East Cleveland City | 95.100000 | 57.553095 | 94.100000 | 49.123284 |
| Euclid City | 102.020000 | 77.343905 | 100.700000 | 74.747787 |
| Fairview Park City | 96.170000 | 54.497261 | 96.470000 | 57.055088 |
| Garfield Heights City | 81.060000 | 77.627637 | 78.260000 | 65.674999 |
| Independence Local | 36.100000 | 34.102196 | 36.000000 | 34.564632 |
| Lakewood City | 122.730000 | 62.866527 | 123.230000 | 66.544996 |
| Maple Heights City | 88.700000 | 75.860340 | 81.200000 | 62.285548 |
| Mayfield City | 84.120000 | 47.229450 | 84.220000 | 47.578412 |
| North Olmsted City | 96.900000 | 59.732904 | 91.400000 | 55.237823 |
| North Royalton City | 65.700000 | 41.640685 | 65.700000 | 41.432447 |
| Olmsted Falls City | 102.200000 | 55.818750 | 102.200000 | 56.399355 |
| Orange City | 91.200000 | 45.657839 | 91.100000 | 47.271777 |

| 2013 | | 2012 | |
|---------------|-----------------------|---------------|-----------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| 9.500000 | 9.397424 | 9.500000 | 9.493300 |
| 18.100000 | 15.713005 | 18.100000 | 15.544400 |
| 10.900000 | 10.900000 | 10.900000 | 10.900000 |
| 9.700000 | 9.644266 | 9.500000 | 9.206300 |
| 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| 3.800000 | 3.670488 | 3.800000 | 3.658000 |
| 13.100000 | 13.100000 | 13.100000 | 13.100000 |
| 9.900000 | 7.479414 | 9.900000 | 7.408900 |
| 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 | 6.419261 | 9.700000 | 5.631400 |
| 9.520000 | 9.520000 | 9.600000 | 9.600000 |
| 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| | | | |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 23.500000 | 14.038212 | 23.500000 | 13.823500 |
| | | | |
| 116.810000 | 55.286249 | 114.850000 | 52.973400 |
| 86.400000 | 41.738640 | 86.400000 | 41.162100 |
| 71.300000 | 40.121077 | 71.300000 | 37.582300 |
| 78.900000 | 44.830151 | 78.900000 | 38.702700 |
| 77.200000 | 40.065695 | 77.200000 | 39.191100 |
| 48.700000 | 37.463923 | 47.200000 | 34.355000 |
| 115.600000 | 54.265225 | 115.600000 | 47.570800 |
| 143.700000 | 74.304939 | 143.700000 | 71.722000 |
| 79.800000 | 52.116544 | 64.800000 | 31.674200 |
| 35.700000 | 29.875333 | 27.800000 | 21.486100 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 94.100000 | 48.879625 | 93.000000 | 40.193200 |
| 98.400000 | 72.259290 | 88.400000 | 53.314800 |
| 97.700000 | 58.226447 | 97.600000 | 56.825600 |
| 74.260000 | 61.651591 | 56.860000 | 42.997700 |
| 35.200000 | 33.702823 | 34.900000 | 32.939300 |
| 115.400000 | 58.550776 | 115.400000 | 56.689300 |
| 78.800000 | 59.539249 | 74.200000 | 49.899700 |
| 84.220000 | 47.521880 | 78.320000 | 40.187500 |
| 91.400000 | 55.226639 | 91.400000 | 52.597500 |
| 65.700000 | 41.509896 | 65.700000 | 41.027700 |
| 102.200000 | 56.455233 | 101.600000 | 54.189900 |
| 91.100000 | 47.199004 | 91.100000 | 47.016400 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2021 | | 2020 | | 2019 | |
|--------------------------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Parma City | \$74.900000 | \$51.432002 | \$74.900000 | \$51.415802 | \$74.900000 | \$51.415802 |
| Polaris Joint Vocational | 3.090000 | 2.685750 | 3.090000 | 2.685881 | 3.090000 | 2.685881 |
| Richmond Heights Local | 99.980000 | 60.836450 | 99.980000 | 60.633940 | 99.980000 | 60.633940 |
| Rocky River City | 91.270000 | 41.920526 | 91.370000 | 41.942780 | 91.370000 | 41.942780 |
| Shaker Heights City | 189.180000 | 91.806222 | 189.180000 | 91.329051 | 189.180000 | 91.329051 |
| Solon City | 89.100000 | 51.998431 | 89.100000 | 51.937272 | 89.100000 | 51.937272 |
| South Euclid-Lyndhurst City | 113.290000 | 68.882865 | 106.390000 | 61.771130 | 106.390000 | 61.771130 |
| Strongsville City | 87.480000 | 43.737211 | 87.680000 | 43.935475 | 87.680000 | 43.935475 |
| Warrensville Heights City | 97.800000 | 67.830347 | 98.400000 | 68.230822 | 98.400000 | 68.230822 |
| Westlake City | 69.800000 | 33.638283 | 69.150000 | 32.964371 | 69.150000 | 32.964371 |
| Special Districts | | | | | | |
| Chagrin Falls Township Fire District | 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| Cleveland Heights Library | 10.000000 | 7.819050 | 10.000000 | 7.756592 | 10.000000 | 7.756592 |
| Cleveland Library | 8.800000 | 7.735680 | 8.800000 | 7.753247 | 8.800000 | 7.753247 |
| Cleveland Metroparks | 2.750000 | 2.484851 | 2.750000 | 2.479656 | 2.750000 | 2.479656 |
| Cleveland-Cuyahoga Port Authority | 0.130000 | 0.103225 | 0.130000 | 0.102981 | 0.130000 | 0.102981 |
| Cuyahoga Community College | 4.900000 | 4.512099 | 4.900000 | 4.503539 | 4.900000 | 4.503539 |
| Cuyahoga County Library | 3.500000 | 3.263570 | 2.500000 | 2.259417 | 2.500000 | 2.259417 |
| East Cleveland Library | 7.000000 | 6.327258 | 7.000000 | 6.571145 | 7.000000 | 6.571145 |
| Euclid Library | 5.600000 | 4.873108 | 5.600000 | 4.770735 | 5.600000 | 4.770735 |
| Lakewood Library | 3.500000 | 1.958484 | 3.500000 | 1.955490 | 3.500000 | 1.955490 |
| Rocky River Library | 6.100000 | 3.955479 | 6.100000 | 3.946451 | 6.100000 | 3.946451 |
| Shaker Heights Library | 5.900000 | 5.050040 | 5.900000 | 5.156871 | 5.900000 | 5.156871 |
| Westlake Library | 2.800000 | 2.440863 | 2.800000 | 2.438352 | 2.800000 | 2.438352 |

(1) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

| 2018 | | 2017 | | 2016 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$75.860000 | \$52.373326 | \$75.860000 | \$55.440700 | \$75.810000 | \$55.367492 |
| 3.090000 | 2.687887 | 3.090000 | 2.940200 | 3.090000 | 2.958830 |
| 99.980000 | 60.544657 | 99.980000 | 64.626000 | 87.900000 | 52.440908 |
| 91.570000 | 42.170058 | 90.470000 | 47.288200 | 89.550000 | 46.352087 |
| 190.480000 | 92.546473 | 190.480000 | 99.059600 | 186.730000 | 94.724322 |
| 82.200000 | 45.021038 | 82.200000 | 47.334300 | 82.200000 | 47.252560 |
| 106.390000 | 61.702749 | 107.700000 | 67.602900 | 107.700000 | 66.667021 |
| 81.780000 | 38.081306 | 81.780000 | 41.015600 | 81.780000 | 41.028811 |
| 99.700000 | 69.477602 | 93.200000 | 68.873400 | 92.400000 | 68.038221 |
| 69.900000 | 33.705595 | 69.900000 | 35.843400 | 70.200000 | 36.121033 |
| 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| 10.000000 | 7.742905 | 10.000000 | 8.261500 | 10.000000 | 8.215619 |
| 8.800000 | 7.483562 | 6.800000 | 6.348500 | 6.800000 | 6.346494 |
| 2.750000 | 2.482653 | 2.750000 | 2.718300 | 2.750000 | 2.711249 |
| 0.130000 | 0.102946 | 0.130000 | 0.113100 | 0.130000 | 0.112770 |
| 4.500000 | 4.102322 | 4.500000 | 4.456900 | 4.000000 | 3.946094 |
| 2.500000 | 2.259610 | 2.500000 | 2.475500 | 2.500000 | 2.470717 |
| 7.000000 | 6.567897 | 7.000000 | 7.000000 | 7.000000 | 7.000000 |
| 5.600000 | 4.840130 | 5.600000 | 5.600000 | 5.600000 | 5.573114 |
| 3.500000 | 1.949976 | 3.500000 | 2.353400 | 3.500000 | 2.348422 |
| 6.100000 | 3.949625 | 6.100000 | 4.672000 | 6.100000 | 4.669830 |
| 5.900000 | 5.111647 | 4.000000 | 3.840000 | 4.000000 | 3.814384 |
| 2.800000 | 2.437430 | 2.800000 | 2.662000 | 2.800000 | 2.659630 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

| | 2015 | | 2014 | |
|--------------------------------------|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| Parma City | \$75.710000 | \$55.246306 | \$75.700000 | \$54.781345 |
| Polaris Joint Vocational | 2.400000 | 2.269927 | 2.400000 | 2.140115 |
| Richmond Heights Local | 87.900000 | 52.403997 | 87.900000 | 50.761636 |
| Rocky River City | 89.550000 | 46.297021 | 89.550000 | 49.506723 |
| Shaker Heights City | 186.730000 | 94.562129 | 179.930000 | 91.727049 |
| Solon City | 82.200000 | 47.254301 | 82.200000 | 49.614434 |
| South Euclid-Lyndhurst City | 107.800000 | 66.933370 | 107.400000 | 63.776077 |
| Strongsville City | 81.780000 | 41.060653 | 81.680000 | 41.854334 |
| Warrensville Heights City | 91.700000 | 67.265322 | 91.800000 | 64.185481 |
| Westlake City | 70.100000 | 36.054581 | 70.100000 | 37.311048 |
| Special Districts | | | | |
| Chagrin Falls Township Fire District | 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| Cleveland Heights Library | 10.000000 | 8.202961 | 7.800000 | 5.923165 |
| Cleveland Library | 6.800000 | 6.345544 | 6.800000 | 6.334541 |
| Cleveland Metroparks | 2.750000 | 2.711903 | 2.750000 | 2.704560 |
| Cleveland-Cuyahoga Port Authority | 0.130000 | 0.113000 | 0.130000 | 0.110629 |
| Cuyahoga Community College | 4.000000 | 3.942787 | 3.100000 | 3.069066 |
| Cuyahoga County Library | 2.500000 | 2.469462 | 2.500000 | 2.500000 |
| East Cleveland Library | 7.000000 | 7.000000 | 7.000000 | 6.869858 |
| Euclid Library | 5.600000 | 5.600000 | 4.000000 | 4.000000 |
| Lakewood Library | 3.500000 | 2.349153 | 3.500000 | 2.515828 |
| Rocky River Library | 6.100000 | 4.662549 | 6.100000 | 5.085129 |
| Shaker Heights Library | 4.000000 | 3.807300 | 4.000000 | 4.000000 |
| Westlake Library | 2.800000 | 2.663155 | 2.800000 | 2.800000 |

| 2013 | | 2012 | |
|---------------|-----------------------|---------------|-----------------------|
| Gross Rate | Effective Rate (1) | Gross Rate | Effective Rate (1) |
| \$74.100000 | \$53.140341 | \$73.000000 | \$49.383900 |
| 2.400000 | 2.131439 | 2.400000 | 2.041300 |
| 87.900000 | 50.761636 | 82.600000 | 41.503500 |
| 89.450000 | 49.332115 | 84.350000 | 44.129600 |
| 180.130000 | 91.800936 | 180.130000 | 86.453600 |
| 82.200000 | 49.516875 | 82.200000 | 48.334500 |
| 107.400000 | 63.709511 | 101.500000 | 55.420900 |
| 81.680000 | 41.838769 | 80.980000 | 40.077600 |
| 89.100000 | 61.447102 | 89.000000 | 50.783700 |
| 70.100000 | 37.258425 | 70.100000 | 36.769100 |
| | | | |
| 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| 7.800000 | 5.907156 | 7.800000 | 5.710800 |
| 6.800000 | 6.328350 | 6.800000 | 6.221000 |
| 1.850000 | 1.791705 | 1.850000 | 1.735400 |
| 0.130000 | 0.109828 | 0.130000 | 0.103300 |
| 3.100000 | 3.060605 | 3.100000 | 3.023200 |
| 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| 7.000000 | 6.864371 | 7.000000 | 6.428300 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 3.500000 | 2.504421 | 3.500000 | 2.375100 |
| 6.100000 | 5.071419 | 6.100000 | 5.052600 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 2.800000 | 2.800000 | 2.800000 | 2.800000 |

Cuyahoga County, Ohio
Property Tax Levies and Collections
Last Ten Years
Real and Public Utility Taxes

| Year | Current Tax Levy (2) | Current Tax Collections | Percent Collected | Delinquent Taxes Collected (3) | Total Tax Collected |
|------|----------------------|-------------------------|-------------------|--------------------------------|---------------------|
| 2021 | \$433,648,732 | \$414,300,248 | 96% | \$14,846,744 | \$429,146,992 |
| 2020 | 396,121,569 | 377,892,105 | 95 | 13,427,801 | 391,319,906 |
| 2019 | 394,215,078 | 373,184,992 | 95 | 15,345,256 | 388,530,248 |
| 2018 | 389,309,421 | 367,875,903 | 94 | 14,487,529 | 382,363,432 |
| 2017 | 385,385,192 | 364,537,824 | 95 | 12,774,286 | 377,312,110 |
| 2016 | 382,979,333 | 361,158,218 | 94 | 11,936,372 | 373,094,590 |
| 2015 | 389,287,547 | 356,148,056 | 91 | 14,333,024 | 370,481,080 |
| 2014 | 390,158,164 | 353,768,300 | 91 | 15,749,553 | 369,517,853 |
| 2013 | 364,260,628 | 334,506,534 | 92 | 15,389,021 | 349,895,555 |
| 2012 | 389,234,859 | 351,405,833 | 90 | 18,625,846 | 370,031,679 |

- (1) Does not include special district levies that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County does not identify delinquent collections by the year for which the tax was levied.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance.

Source: Cuyahoga County Budget Commission

| Percent of Total Collections to Current Tax Levy | Outstanding Delinquent Tax (4) | Percent of Outstanding Delinquent Taxes to Current Tax Levy |
|---|--------------------------------------|---|
| 99% | \$52,746,968 | 12.2% |
| 99 | 49,878,101 | 12.6 |
| 99 | 47,320,406 | 12.0 |
| 98 | 50,799,001 | 13.0 |
| 98 | 50,418,001 | 13.1 |
| 97 | 53,724,467 | 14.0 |
| 95 | 88,227,798 | 22.7 |
| 95 | 83,282,424 | 21.3 |
| 96 | 78,943,788 | 21.7 |
| 95 | 88,798,324 | 22.8 |

Cuyahoga County, Ohio
Principal Real Property Taxpayers
2021 and 2012 (1)

| Taxpayer | 2021 | |
|--|----------------------------------|---------------------------------------|
| | Real Property Assessed Valuation | Percentage of Real Assessed Valuation |
| K&D Properties | \$132,551,140 | 0.45% |
| Stark Enterprises | 129,907,820 | 0.45 |
| City of Cleveland (2) | 115,213,930 | 0.39 |
| Brookfield Properties | 113,824,690 | 0.39 |
| Cleveland-Cuyahoga County Port Authority | 99,459,110 | 0.34 |
| 127 PS Fee Owner LLC | 87,820,780 | 0.30 |
| Progressive Corporation | 75,331,530 | 0.25 |
| The Cleveland Clinic Foundation | 63,140,040 | 0.21 |
| First Interstate | 62,238,290 | 0.21 |
| Cleveland Propco II, LLC | 57,702,270 | 0.20 |
| Totals | <u>\$937,189,600</u> | <u>3.19%</u> |
| Total Real Property Assessed Valuation | <u>\$29,387,313,480</u> | |
| Taxpayer | 2012 | |
| | Real Property Assessed Valuation | Percentage of Real Assessed Valuation |
| City of Cleveland (2) | \$127,007,170 | 0.44% |
| Key Center Properties | 83,619,320 | 0.29 |
| Southpark Mall, LLC | 65,745,660 | 0.23 |
| Progressive Corporation | 63,628,920 | 0.22 |
| Beachwood Place, LTD | 57,858,580 | 0.20 |
| Optima 55, 925, 1300, 1375, LLC | 52,289,190 | 0.18 |
| National City Center | 45,452,780 | 0.16 |
| Legacy Village Investors, LLC | 39,497,510 | 0.13 |
| Hub North Point Properties | 39,026,300 | 0.13 |
| Toledo-Lucas County Port Authority | 38,973,900 | 0.13 |
| Totals | <u>\$613,099,330</u> | <u>2.11%</u> |
| Total Real Property Assessed Valuation | <u>\$29,098,596,030</u> | |

(1) Non-exempt property only.

(2) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years

| Year | Population (1) | Estimated True Values of Taxable Property | Gross Bonded Debt (2)(3) | Ratio of Bonded Debt to Estimated True Values | Bonded Debt Per Capita |
|------|----------------|---|--------------------------------|---|------------------------------|
| 2021 | 1,249,387 | \$85,539,303,675 | \$265,330,366 | 0.3102% | \$212.37 |
| 2020 | 1,227,883 | 85,041,547,503 | 279,060,534 | 0.3281 | 227.27 |
| 2019 | 1,235,072 | 85,155,097,309 | 259,469,382 | 0.3047 | 210.08 |
| 2018 | 1,243,857 | 77,666,605,361 | 200,766,146 | 0.2585 | 161.41 |
| 2017 | 1,248,514 | 77,102,660,501 | 222,259,855 | 0.2883 | 178.02 |
| 2016 | 1,249,352 | 77,031,383,253 | 242,795,758 | 0.3152 | 194.34 |
| 2015 | 1,255,921 | 77,698,574,425 | 262,455,208 | 0.3378 | 208.97 |
| 2014 | 1,280,122 | 77,681,165,876 | 282,490,306 | 0.3637 | 220.67 |
| 2013 | 1,280,122 | 77,659,433,044 | 335,242,118 | 0.4317 | 261.88 |
| 2012 | 1,280,122 | 83,932,106,323 | 360,321,785 | 0.4293 | 281.47 |

(1) 2018-2021 U.S. Census Bureau, 2018-2021 Population Estimates
 2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
 2012-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

| Year | Governmental Activities | | | | | | | |
|------|--------------------------------|------------------|----------------------------------|-----------|-------------------|---------------|---------------|------------------|
| | General Obligation Bonds | Revenue Bonds | Certificates of Participation | Notes | Capital Leases | OPWC Loans | OWDA Loans | Loans Payable |
| 2021 | \$265,330,366 | \$452,186,168 | \$197,622,397 | \$0 | \$260,966,852 | \$378,492 | \$1,056,376 | \$0 |
| 2020 | 279,060,534 | 496,276,119 | 210,750,127 | 0 | 279,007,698 | 409,773 | 1,123,052 | 0 |
| 2019 | 259,469,382 | 596,158,206 | 223,265,971 | 0 | 307,766,236 | 469,219 | 1,187,498 | 0 |
| 2018 | 200,766,146 | 681,206,878 | 235,169,929 | 0 | 334,950,486 | 531,781 | 1,218,908 | 366,385 |
| 2017 | 222,259,855 | 712,717,846 | 246,517,627 | 0 | 361,144,312 | 594,345 | 0 | 1,082,992 |
| 2016 | 242,795,758 | 597,515,568 | 256,864,058 | 0 | 378,556,966 | 625,627 | 0 | 1,778,577 |
| 2015 | 262,455,208 | 629,675,513 | 256,864,058 | 0 | 402,036,652 | 688,189 | 0 | 2,953,755 |
| 2014 | 282,490,306 | 576,029,491 | 256,864,058 | 2,000,000 | 425,742,974 | 750,752 | 0 | 4,109,124 |
| 2013 | 335,242,118 | 427,434,477 | 0 | 5,100,000 | 372,101,958 | 813,314 | 0 | 5,245,266 |
| 2012 | 360,321,785 | 441,559,586 | 0 | 7,200,000 | 318,365,278 | 907,157 | 0 | 6,362,745 |

(1) Personal income and population are located on S44.

Source: Cuyahoga County Fiscal Office

| 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 | \$2,465,845 | \$10,368,229 | \$1,190,374,725 | 1.59 % | \$953 |
| 0 | 2,610,069 | 11,196,247 | 1,280,433,619 | 1.91 | 1,043 |
| 0 | 2,682,181 | 11,308,670 | 1,402,307,363 | 2.07 | 1,135 |
| 0 | 2,310,257 | 11,779,660 | 1,468,300,430 | 2.24 | 1,180 |
| 0 | 1,196,751 | 9,824,229 | 1,555,337,957 | 2.49 | 1,246 |
| 0 | 682,393 | 10,338,527 | 1,489,157,474 | 2.46 | 1,192 |
| 0 | 278,833 | 11,112,538 | 1,566,064,746 | 2.57 | 1,247 |
| 210,000 | 319,873 | 11,897,772 | 1,560,414,350 | 2.91 | 1,219 |
| 3,515,000 | 398,251 | 12,566,125 | 1,162,416,509 | 2.17 | 908 |
| 3,765,000 | 476,631 | 13,140,331 | 1,152,098,513 | 2.15 | 900 |

Cuyahoga County, Ohio
Computation of Legal Debt Margin
Last Ten Years

| | 2021 | | 2020 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | <u>\$30,773,798,250</u> | <u>\$30,773,798,250</u> | <u>\$30,548,210,750</u> | <u>\$30,548,210,750</u> |
| Debt Limitation | <u>\$767,844,956</u> | <u>\$307,737,983</u> | <u>\$762,205,269</u> | <u>\$305,482,108</u> |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 254,150,000 | 254,150,000 | 266,975,000 | 266,975,000 |
| Revenue Bonds | 437,180,000 | 437,180,000 | 478,075,000 | 478,075,000 |
| Certificates of Participation | 177,635,000 | 177,635,000 | 189,435,000 | 189,435,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Loans Payable | 1,434,868 | 1,434,868 | 1,532,825 | 1,532,825 |
| Self Supporting Bonds | 0 | 0 | 0 | 0 |
| OPWC Enterprise Loans | 2,465,845 | 2,465,845 | 2,610,069 | 2,610,069 |
| OWDA Loans | <u>10,368,229</u> | <u>10,368,229</u> | <u>11,196,247</u> | <u>11,196,247</u> |
| Total | <u>883,233,942</u> | <u>883,233,942</u> | <u>949,824,141</u> | <u>949,824,141</u> |
| Exemptions: | | | | |
| Jail Facilities General Obligation Bonds | 0 | 0 | 0 | 0 |
| Rock Hall General Obligation Bonds | 0 | 0 | 0 | 0 |
| Sewer General Obligation Bonds | 0 | 0 | 0 | 0 |
| Sports Facilities Improvement General Obligation Bonds | 67,225,000 | 67,225,000 | 72,225,000 | 72,225,000 |
| Revenue Bonds | 437,180,000 | 437,180,000 | 478,075,000 | 478,075,000 |
| Certificates of Participation | 177,635,000 | 177,635,000 | 189,435,000 | 189,435,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Loans Payable | 1,434,868 | 1,434,868 | 1,532,825 | 1,532,825 |
| Self Supporting Bonds | 0 | 0 | 0 | 0 |
| OPWC Enterprise Loans | 2,465,845 | 2,465,845 | 2,610,069 | 2,610,069 |
| OWDA Loans | 10,368,229 | 10,368,229 | 11,196,247 | 11,196,247 |
| Debt Service Fund Balance | <u>39,351,137</u> | <u>39,351,137</u> | <u>44,238,100</u> | <u>44,238,100</u> |
| Total | <u>735,660,079</u> | <u>735,660,079</u> | <u>799,312,241</u> | <u>799,312,241</u> |
| Net Debt | <u>147,573,863</u> | <u>147,573,863</u> | <u>150,511,900</u> | <u>150,511,900</u> |
| Total Legal Debt Margin | <u>\$620,271,093</u> | <u>\$160,164,120</u> | <u>\$611,693,369</u> | <u>\$154,970,208</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | <u>80.78%</u> | | <u>80.25%</u> | |

(1) The Debt Limitation is calculated as follows:

| | | |
|---|----------------------|----------------------|
| 3% of first \$100,000,000 of assessed value | \$3,000,000 | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | 3,000,000 | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | <u>761,844,956</u> | <u>756,205,269</u> |
| | <u>\$767,844,956</u> | <u>\$762,205,269</u> |

(2) The Debt Limitation equals 1% of assessed value.

| 2019 | | 2018 | | 2017 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| <u>\$30,536,604,620</u> | <u>\$30,536,604,620</u> | <u>\$27,878,269,480</u> | <u>\$27,878,269,480</u> | <u>\$27,623,744,450</u> | <u>\$27,623,744,450</u> |
| <u>\$761,915,116</u> | <u>\$305,366,046</u> | <u>\$695,456,737</u> | <u>\$278,782,695</u> | <u>\$689,093,611</u> | <u>\$276,237,445</u> |
| 245,065,000 | 245,065,000 | 188,010,000 | 188,010,000 | 207,485,000 | 207,485,000 |
| 587,120,000 | 587,120,000 | 643,760,000 | 643,760,000 | 673,835,000 | 673,835,000 |
| 200,685,000 | 200,685,000 | 211,385,000 | 211,385,000 | 221,585,000 | 221,585,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,345,885 | 1,345,885 | 1,416,331 | 1,416,331 | 1,677,337 | 1,677,337 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,805,515 | 1,805,515 | 1,792,092 | 1,792,092 | 1,196,751 | 1,196,751 |
| <u>11,308,670</u> | <u>11,308,670</u> | <u>11,779,660</u> | <u>11,779,660</u> | <u>9,824,229</u> | <u>9,824,229</u> |
| <u>1,047,330,070</u> | <u>1,047,330,070</u> | <u>1,058,143,083</u> | <u>1,058,143,083</u> | <u>1,115,603,317</u> | <u>1,115,603,317</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 845,000 | 845,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 76,545,000 | 76,545,000 | 0 | 0 | 0 | 0 |
| 587,120,000 | 587,120,000 | 643,760,000 | 643,760,000 | 673,835,000 | 673,835,000 |
| 200,685,000 | 200,685,000 | 211,385,000 | 211,385,000 | 221,585,000 | 221,585,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,345,885 | 1,345,885 | 1,416,331 | 1,416,331 | 1,677,337 | 1,677,337 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,805,515 | 1,805,515 | 1,792,092 | 1,792,092 | 1,196,751 | 1,196,751 |
| 11,308,670 | 11,308,670 | 11,779,660 | 11,779,660 | 9,824,229 | 9,824,229 |
| <u>47,742,782</u> | <u>47,742,782</u> | <u>73,736,289</u> | <u>73,736,289</u> | <u>48,772,689</u> | <u>48,772,689</u> |
| <u>926,552,852</u> | <u>926,552,852</u> | <u>943,869,372</u> | <u>943,869,372</u> | <u>957,736,006</u> | <u>957,736,006</u> |
| <u>120,777,218</u> | <u>120,777,218</u> | <u>114,273,711</u> | <u>114,273,711</u> | <u>157,867,311</u> | <u>157,867,311</u> |
| <u>\$641,137,898</u> | <u>\$184,588,828</u> | <u>\$581,183,026</u> | <u>\$164,508,984</u> | <u>\$531,226,300</u> | <u>\$118,370,134</u> |
| <u>84.15%</u> | | <u>83.57%</u> | | <u>77.09%</u> | |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | <u>755,915,116</u> | | <u>689,456,737</u> | | <u>683,093,611</u> |
| | <u>\$761,915,116</u> | | <u>\$695,456,737</u> | | <u>\$689,093,611</u> |

(continued)

Cuyahoga County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

| | 2016 | | 2015 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| Assessed Value of County | <u>\$27,526,151,060</u> | <u>\$27,526,151,060</u> | <u>\$27,733,453,110</u> | <u>\$27,733,453,110</u> |
| Debt Limitation | <u>\$686,653,777</u> | <u>\$275,261,511</u> | <u>\$691,836,328</u> | <u>\$277,334,531</u> |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 226,090,000 | 226,090,000 | 243,900,000 | 243,900,000 |
| Revenue Bonds | 560,005,000 | 560,005,000 | 590,610,000 | 590,610,000 |
| Certificates of Participation | 230,885,000 | 230,885,000 | 230,885,000 | 230,885,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Loans Payable | 2,404,204 | 2,404,204 | 3,641,944 | 3,641,944 |
| Self Supporting Bonds | 0 | 0 | 0 | 0 |
| OPWC Enterprise Loans | 237,790 | 237,790 | 278,833 | 278,833 |
| OWDA Loans | <u>10,338,527</u> | <u>10,338,527</u> | <u>11,112,538</u> | <u>11,112,538</u> |
| Total | <u>1,029,960,521</u> | <u>1,029,960,521</u> | <u>1,080,428,315</u> | <u>1,080,428,315</u> |
| Exemptions: | | | | |
| Jail Facilities General Obligation Bonds | 0 | 0 | 0 | 0 |
| Rock Hall General Obligation Bonds | 1,645,000 | 1,645,000 | 2,400,000 | 2,400,000 |
| Sewer General Obligation Bonds | 0 | 0 | 0 | 0 |
| Sports Facilities Improvement General Obligation Bonds | 0 | 0 | 0 | 0 |
| Revenue Bonds | 560,005,000 | 560,005,000 | 590,610,000 | 590,610,000 |
| Certificates of Participation | 230,885,000 | 230,885,000 | 230,885,000 | 230,885,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Loans Payable | 2,404,204 | 2,404,204 | 3,641,944 | 3,641,944 |
| Self Supporting Bonds | 0 | 0 | 0 | 0 |
| OPWC Enterprise Loans | 237,790 | 237,790 | 278,833 | 278,833 |
| OWDA Loans | 10,338,527 | 10,338,527 | 11,112,538 | 11,112,538 |
| Debt Service Fund Balance | <u>62,152,263</u> | <u>62,152,263</u> | <u>65,996,946</u> | <u>65,996,946</u> |
| Total | <u>867,667,784</u> | <u>867,667,784</u> | <u>904,925,261</u> | <u>904,925,261</u> |
| Net Debt | <u>162,292,737</u> | <u>162,292,737</u> | <u>175,503,054</u> | <u>175,503,054</u> |
| Total Legal Debt Margin | <u>\$524,361,040</u> | <u>\$112,968,774</u> | <u>\$516,333,274</u> | <u>\$101,831,477</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | <u>76.36%</u> | | <u>74.63%</u> | |

(2) The Debt Limitation is calculated as follows:

| | | |
|---|----------------------|----------------------|
| 3% of first \$100,000,000 of assessed value | \$3,000,000 | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | 3,000,000 | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | <u>680,653,777</u> | <u>685,836,328</u> |
| | <u>\$686,653,777</u> | <u>\$691,836,328</u> |

(3) The Debt Limitation equals 1% of assessed value.

Source: Cuyahoga County Office of Budget and Management

| 2014 | | 2013 | | 2012 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
| <u>\$27,694,841,450</u> | <u>\$27,694,841,450</u> | <u>\$27,652,473,090</u> | <u>\$27,652,473,090</u> | <u>\$29,796,665,290</u> | <u>\$29,796,665,290</u> |
| <u>\$690,871,036.25</u> | <u>\$276,948,415</u> | <u>\$689,811,827</u> | <u>\$276,524,731</u> | <u>\$743,416,632</u> | <u>\$297,966,653</u> |
| 262,065,000 | 262,065,000 | 310,730,000 | 310,730,000 | 330,105,646 | 330,105,646 |
| 546,025,000 | 546,025,000 | 414,825,000 | 414,825,000 | 428,120,000 | 428,120,000 |
| 230,885,000 | 230,885,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 5,100,000 | 5,100,000 | 7,200,000 | 7,200,000 |
| 4,859,876 | 4,859,876 | 6,058,580 | 6,058,580 | 7,269,902 | 7,269,902 |
| 210,000 | 210,000 | 3,515,000 | 3,515,000 | 3,765,000 | 3,765,000 |
| 319,873 | 319,873 | 398,251 | 398,251 | 476,631 | 476,631 |
| <u>11,897,772</u> | <u>11,897,772</u> | <u>12,566,125</u> | <u>12,566,125</u> | <u>13,140,331</u> | <u>13,140,331</u> |
| <u>1,056,262,521</u> | <u>1,056,262,521</u> | <u>753,192,956</u> | <u>753,192,956</u> | <u>790,077,510</u> | <u>790,077,510</u> |
| 82,483,000 | 82,483,000 | 84,148,000 | 84,148,000 | 87,188,646 | 87,188,646 |
| 3,115,000 | 3,115,000 | 3,795,000 | 3,795,000 | 4,440,000 | 4,440,000 |
| 602,000 | 602,000 | 604,000 | 604,000 | 606,000 | 606,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 546,025,000 | 546,025,000 | 414,825,000 | 414,825,000 | 428,120,000 | 428,120,000 |
| 230,885,000 | 230,885,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 5,100,000 | 5,100,000 | 7,200,000 | 7,200,000 |
| 4,859,876 | 4,859,876 | 6,058,580 | 6,058,580 | 7,269,902 | 7,269,902 |
| 210,000 | 210,000 | 3,515,000 | 3,515,000 | 3,765,000 | 3,765,000 |
| 319,873 | 319,873 | 398,251 | 398,251 | 476,631 | 476,631 |
| <u>11,897,772</u> | <u>11,897,772</u> | <u>12,566,125</u> | <u>12,566,125</u> | <u>13,140,331</u> | <u>13,140,331</u> |
| <u>71,865,953</u> | <u>71,865,953</u> | <u>24,475,732</u> | <u>24,475,732</u> | <u>26,423,801</u> | <u>26,423,801</u> |
| <u>952,263,474</u> | <u>952,263,474</u> | <u>555,485,688</u> | <u>555,485,688</u> | <u>578,630,311</u> | <u>578,630,311</u> |
| <u>103,999,047</u> | <u>103,999,047</u> | <u>197,707,268</u> | <u>197,707,268</u> | <u>211,447,199</u> | <u>211,447,199</u> |
| <u>\$586,871,989</u> | <u>\$172,949,368</u> | <u>\$492,104,559</u> | <u>\$78,817,463</u> | <u>\$531,969,433</u> | <u>\$86,519,454</u> |
| <u>84.95%</u> | | <u>71.34%</u> | | <u>71.56%</u> | |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | <u>684,871,036</u> | | <u>683,811,827</u> | | <u>737,416,632</u> |
| | <u>\$690,871,036</u> | | <u>\$689,811,827</u> | | <u>\$743,416,632</u> |

Cuyahoga County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2021

| Political Subdivision | Governmental Activities Debt | Percent Applicable To County (1) | Amount Applicable To Cuyahoga County |
|--|------------------------------------|--|--|
| The County | | | |
| General Obligation Bonds | \$265,330,366 | 100.00 % | \$265,330,366 |
| Revenue Bonds | 452,186,168 | 100.00 | 452,186,168 |
| Certificates of Participation | 197,622,397 | 100.00 | 197,622,397 |
| Loans | 1,434,868 | 100.00 | 1,434,868 |
| Capital Leases | 260,966,852 | 100.00 | 260,966,852 |
| <i>Total County</i> | <u>1,177,540,651</u> | | <u>1,177,540,651</u> |
| Overlapping | | | |
| All Cities wholly within County | 992,469,534 | 100.00 | 992,469,534 |
| All Villages wholly within County | 32,656,385 | 100.00 | 32,656,385 |
| All Townships wholly within County | 955,000 | 100.00 | 955,000 |
| All School Districts (S.D.) wholly within County | 1,302,286,700 | 100.00 | 1,302,286,700 |
| Cuyahoga Community College | 195,925,000 | 100.00 | 195,925,000 |
| Strongsville, City S.D. | 61,500,724 | 99.72 | 61,328,522 |
| Olmsted Falls City S.D. | 30,112,260 | 96.23 | 28,977,028 |
| Chagrin Falls Exempted Village S.D. | 32,392,261 | 62.49 | 20,241,924 |
| <i>Total Overlapping</i> | <u>2,648,297,864</u> | | <u>2,634,840,093</u> |
| Total Applicable to Cuyahoga County | <u>\$3,825,838,515</u> | | <u>\$3,812,380,744</u> |

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2020 tax year, 2021 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio*Pledged Revenue Coverage**Excise Tax Bonds**Last Six Years (1)(2)*

| Year | Excise Taxes | Debt Service Requirements | | | Coverage |
|------|-----------------|---------------------------|-----------|-----------|----------|
| | | Principal | Interest | Total | |
| 2021 | \$0 | \$0 | \$0 | \$0 | N/A |
| 2020 | 0 | 0 | 0 | 0 | N/A |
| 2019 | 0 | 0 | 0 | 0 | N/A |
| 2018 | 13,935,012 | 4,325,000 | 2,594,000 | 6,919,000 | 2.01 |
| 2017 | 14,086,598 | 4,255,000 | 2,721,650 | 6,976,650 | 2.02 |
| 2016 | 13,821,788 | 4,350,000 | 2,685,775 | 7,035,775 | 1.96 |

(1) The County issued the Excise Tax Bonds in December 2015.

(2) The County refunded the Excise Tax Bonds in September 2019 with General Obligation Bonds.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage

Sales Tax Bonds

Last Seven Years (1)

| Year | Sales Taxes | Debt Service Requirements (2) | | | Coverage |
|------|----------------|-------------------------------|-------------|--------------|----------|
| | | Principal | Interest | Total | |
| 2021 | \$311,335,894 | \$11,520,000 | \$8,503,213 | \$20,023,213 | 15.55 |
| 2020 | 263,393,853 | 10,540,000 | 10,932,023 | 21,472,023 | 12.27 |
| 2019 | 269,058,993 | 4,170,000 | 11,026,947 | 15,196,947 | 17.70 |
| 2018 | 255,526,835 | 1,980,000 | 9,795,411 | 11,775,411 | 21.70 |
| 2017 | 262,295,106 | 280,000 | 6,524,425 | 6,804,425 | 38.55 |
| 2016 | 278,394,403 | 275,000 | 6,519,235 | 6,794,235 | 40.98 |
| 2015 | 257,703,053 | 65,000 | 5,958,074 | 6,023,074 | 42.79 |

(1) The County issued the first sales tax bonds, the 2014A Various Purpose Sales Tax Revenue Bonds, in December 2014.

(2) Includes 2014A Various Purpose Sales Tax Revenue Bonds, 2015A Sales Tax Revenue Bonds - Public Square Project, 2017A Sales Tax Revenue Bonds - Arena Renovation Project, 2017B Sales Tax Revenue Bonds - Arena Renovation Project, 2017C Sales Tax Revenue Bonds - Arena Renovation Project

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sanitary Sewer Fund
Last Ten Years

| Year | Sanitary Sewer Service Charges and Interest | Direct Operating Expenses (2) | Net Available Revenue | Debt Service Requirements (1) | | | Coverage |
|------|---|-------------------------------------|--------------------------|-------------------------------|-----------|-------------|----------|
| | | | | Principal | Interest | Total | |
| 2021 | \$27,978,865 | \$14,466,117 | \$13,512,748 | \$995,058 | \$297,619 | \$1,292,677 | 10.45 |
| 2020 | 34,485,684 | 23,648,765 | 10,836,919 | 933,509 | 321,960 | 1,255,469 | 8.63 |
| 2019 | 25,194,784 | 29,787,633 | (4,592,849) | 898,940 | 333,745 | 1,232,685 | (3.73) |
| 2018 | 28,123,736 | 21,637,760 | 6,485,976 | 1,134,566 | 360,533 | 1,495,099 | 4.34 |
| 2017 | 25,974,492 | 27,600,226 | (1,625,734) | 897,313 | 337,985 | 1,235,298 | (1.32) |
| 2016 | 26,993,055 | 24,162,511 | 2,830,544 | 823,113 | 336,056 | 1,159,169 | 2.44 |
| 2015 | 25,737,049 | 21,982,688 | 3,754,361 | 826,274 | 353,649 | 1,179,923 | 3.18 |
| 2014 | 26,432,520 | 19,810,148 | 6,622,372 | 1,147,186 | 396,497 | 1,543,683 | 4.29 |
| 2013 | 37,264,537 | 16,806,961 | 20,457,576 | 1,443,930 | 738,699 | 2,182,629 | 9.37 |
| 2012 | 11,936,751 | 17,363,098 | (5,426,347) | 410,584 | 159,321 | 569,905 | (9.52) |

(1) Revenue debt includes OWDA loans and OPWC loans payable solely from net revenues in the Cuyahoga County sanitary sewer enterprise fund.

(2) Direct operating expenses do not include depreciation.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Demographic Statistics
Last Ten Years

| <u>Year</u> | <u>Population (1)</u> | <u>Total Personal Income (2)</u> | <u>Personal Income Per Capita (3)</u> | <u>Population Density (Persons/Sq Mi.)</u> |
|-------------|-----------------------|--------------------------------------|---|--|
| 2021 | 1,249,387 | \$74,867,017,201 | \$59,923 | 2,726.1 |
| 2020 | 1,227,883 | 67,213,087,537 | 54,739 | 2,679.2 |
| 2019 | 1,235,072 | 67,606,606,208 | 54,739 | 2,694.9 |
| 2018 | 1,243,857 | 65,654,504,031 | 52,783 | 2,714.1 |
| 2017 | 1,248,514 | 62,454,415,822 | 50,023 | 2,724.2 |
| 2016 | 1,249,352 | 60,601,068,112 | 48,506 | 2,726.1 |
| 2015 | 1,255,921 | 60,938,542,841 | 48,521 | 2,740.4 |
| 2014 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |
| 2013 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |
| 2012 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |

(1) 2018-2021 U.S. Census Bureau, 2018-2021 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2012-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Computation of per capita personal income multiplied by population

(3) Bureau of Economic Analysis

(4) Ohio Job & Family Services, Office of Workforce Development

Sources: Cuyahoga County Fiscal Office

| Average Unemployment Rates (4) | | |
|--------------------------------|------|------|
| Cuyahoga | Ohio | US |
| 4.1% | 5.1% | 5.4% |
| 6.8 | 5.5 | 6.7 |
| 3.6 | 4.1 | 3.5 |
| 5.1 | 4.6 | 3.9 |
| 4.9 | 5.0 | 4.4 |
| 5.4 | 4.9 | 4.9 |
| 5.0 | 4.9 | 5.3 |
| 5.3 | 5.7 | 6.2 |
| 7.2 | 6.6 | 6.5 |
| 6.6 | 7.2 | 8.1 |

Cuyahoga County, Ohio

Ten Largest Employers

2021 and 2012

| 2021 | | | |
|--|---------------------------------------|---------------------|-------------------|
| Employer | Nature of Business | Number of Employees | Percent of County |
| Cleveland Clinic Health System | Health care provider | 44,665 | 7.65% |
| University Hospitals Health System | Health care provider | 24,636 | 4.22 |
| Group Management Services Inc. | Staffing and employment services firm | 22,145 | 3.79 |
| Minute Men Human Resource System | Staffing and employment services firm | 21,802 | 3.74 |
| U.S. Office of Personnel Management | Federal government | 15,342 | 2.63 |
| Progressive Corporation | Insurance and financial company | 12,849 | 2.20 |
| Walmart | Grocery and retail | 12,400 | 2.12 |
| Accurate Staffing Inc. | Staffing and employment services firm | 9,925 | 1.70 |
| Giant Eagle Inc. | Grocery and retail | 9,806 | 1.68 |
| State of Ohio | State government | 7,734 | 1.32 |
| Total | | 181,304 | 31.05% |
| Total County Civilian Workforce (2) | | 583,863 | |
| 2012 | | | |
| Employer | Nature of Business | Number of Employees | Percent of County |
| Cleveland Clinic Health System | Health care provider | 30,600 | 4.98% |
| University Hospitals Health System | Health care provider | 13,334 | 2.17 |
| U.S. Office of Personnel Management | Federal government | 12,035 | 1.96 |
| Progressive Corporation | Insurance and financial company | 7,858 | 1.28 |
| Cuyahoga County | County government | 7,681 | 1.25 |
| City of Cleveland | Municipal government | 7,061 | 1.15 |
| Cleveland Metropolitan School District | Public school district | 6,246 | 1.02 |
| KeyCorp | Financial services | 5,241 | 0.85 |
| MetroHealth System | Health care provider | 5,238 | 0.85 |
| Case Western Reserve University | Higher education | 4,636 | 0.75 |
| Total | | 99,930 | 16.26% |
| Total County Civilian Workforce (1) | | 614,700 | |

(1) Ohio Job & Family Services, Office of Workforce Development

Source: Crain's Cleveland Business Book of Lists 2021 - Data as of June 30, 2021

(This Page Intentionally Left Blank)

Cuyahoga County, Ohio
County Government Employees
Last Ten Years

| | 2021 | 2020 | 2019 | 2018 |
|---|-------|-------|-------|-------|
| General Government | | | | |
| Office of the County Executive | 10 | 4 | 4 | 4 |
| Communications Office | 5 | 8 | 8 | 7 |
| Human Resources | 49 | 46 | 41 | 41 |
| Fiscal Office | 242 | 278 | 287 | 304 |
| Information Technology | 103 | 111 | 81 | 92 |
| Public Works Facilities Management | 291 | 293 | 293 | 309 |
| County Sheriff | 155 | 164 | 196 | 160 |
| Employee Health and Wellness (1) | 0 | 0 | 0 | 0 |
| County Council | 21 | 21 | 21 | 20 |
| Innovation and Performance | 5 | 5 | 5 | 4 |
| Inspector General | 10 | 10 | 9 | 8 |
| Internal Audit | 6 | 6 | 5 | 6 |
| Personnel Review Commission | 22 | 20 | 17 | 17 |
| Board of Elections | 134 | 127 | 117 | 140 |
| Board of Revision | 20 | 18 | 24 | 21 |
| Justice and Public Safety | | | | |
| Law Department | 21 | 17 | 19 | 16 |
| Fiscal Office | 0 | 0 | 0 | 0 |
| County Sheriff | 1,050 | 1,022 | 1,134 | 1,098 |
| Public Safety and Justice Services | 32 | 31 | 37 | 34 |
| Clerk of Courts | 86 | 93 | 97 | 104 |
| County Medical Examiner | 108 | 100 | 103 | 97 |
| Cuyahoga Support Enforcement Agency | 257 | 274 | 281 | 295 |
| Health and Human Services Office of Reentry | 5 | 5 | 6 | 6 |
| County Prosecutor | 402 | 389 | 382 | 362 |
| Court of Common Pleas | 493 | 508 | 495 | 491 |
| Domestic Relations Court | 83 | 87 | 89 | 89 |
| Juvenile Court | 501 | 495 | 536 | 521 |
| Municipal Judicial Courts | 74 | 76 | 66 | 0 |
| Probate Court | 75 | 76 | 78 | 77 |
| 8th District Court of Appeals | 0 | 0 | 0 | 0 |
| County Law Library Resource Board | 3 | 3 | 3 | 3 |
| Public Defender | 148 | 145 | 136 | 128 |
| Development | | | | |
| Development | 27 | 21 | 11 | 12 |
| Regional Collaboration | 1 | 2 | 2 | 1 |
| Information Technology | 4 | 4 | 4 | 4 |
| County Planning Commission | 17 | 14 | 16 | 17 |
| Soil and Water Conservation | 13 | 14 | 12 | 12 |
| Department of Sustainability | 1 | 3 | 3 | 3 |
| Social Services | | | | |
| Human Resources | 12 | 12 | 12 | 12 |
| Information Technology | 12 | 12 | 38 | 42 |
| Office of Health and Human Services | 12 | 13 | 13 | 12 |
| Children and Family Services | 731 | 752 | 842 | 828 |
| Senior and Adult Services | 146 | 167 | 163 | 163 |
| Employment and Family Services | 704 | 720 | 784 | 779 |
| Cuyahoga Support Enforcement Agency | 3 | 3 | 3 | 3 |
| Early Childhood Invest in Children | 8 | 10 | 10 | 10 |
| Family and Children First Council | 9 | 8 | 8 | 8 |
| Office of Homeless Services | 5 | 3 | 4 | 5 |
| Workforce Development | 10 | 11 | 11 | 11 |
| County Board of Developmental Disabilities | 545 | 543 | 880 | 959 |
| Veterans Service Commission | 32 | 31 | 30 | 30 |

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-------|-------|-------|-------|-------|-------|
| 6 | 7 | 8 | 9 | 10 | 13 |
| 8 | 7 | 6 | 7 | 4 | 0 |
| 41 | 40 | 40 | 43 | 41 | 34 |
| 308 | 314 | 303 | 297 | 301 | 312 |
| 92 | 100 | 100 | 106 | 88 | 95 |
| 289 | 274 | 283 | 270 | 286 | 268 |
| 159 | 153 | 168 | 151 | 160 | 177 |
| 0 | 7 | 7 | 7 | 6 | 6 |
| 20 | 20 | 20 | 19 | 19 | 19 |
| 3 | 1 | 0 | 0 | 0 | 0 |
| 7 | 6 | 6 | 8 | 8 | 6 |
| 5 | 5 | 5 | 3 | 4 | 1 |
| 16 | 14 | 10 | 4 | 3 | 2 |
| 81 | 146 | 125 | 148 | 128 | 170 |
| 23 | 24 | 24 | 35 | 47 | 40 |
| 18 | 20 | 23 | 19 | 15 | 10 |
| 0 | 0 | 0 | 0 | 0 | 2 |
| 1,042 | 1,062 | 1,078 | 1,014 | 1,023 | 994 |
| 42 | 41 | 43 | 38 | 42 | 40 |
| 100 | 98 | 106 | 116 | 114 | 143 |
| 93 | 87 | 85 | 79 | 78 | 74 |
| 283 | 283 | 304 | 313 | 302 | 319 |
| 5 | 6 | 6 | 5 | 5 | 6 |
| 357 | 365 | 361 | 347 | 319 | 339 |
| 492 | 492 | 474 | 464 | 458 | 461 |
| 88 | 86 | 85 | 80 | 76 | 71 |
| 513 | 508 | 510 | 505 | 478 | 485 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | 76 | 76 | 74 | 74 | 74 |
| 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | 3 | 3 | 3 | 3 | 3 |
| 112 | 106 | 105 | 99 | 94 | 97 |
| 10 | 11 | 10 | 10 | 10 | 9 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 5 | 4 | 3 |
| 17 | 16 | 17 | 16 | 15 | 16 |
| 11 | 10 | 9 | 8 | 9 | 9 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 10 | 11 | 12 | 11 | 11 |
| 39 | 38 | 39 | 38 | 35 | 0 |
| 11 | 5 | 6 | 9 | 11 | 12 |
| 817 | 797 | 780 | 779 | 793 | 788 |
| 166 | 163 | 168 | 163 | 158 | 166 |
| 780 | 789 | 784 | 779 | 709 | 735 |
| 2 | 2 | 2 | 2 | 2 | 2 |
| 8 | 7 | 6 | 8 | 7 | 8 |
| 7 | 7 | 9 | 9 | 9 | 9 |
| 5 | 5 | 5 | 5 | 5 | 4 |
| 10 | 11 | 11 | 12 | 13 | 14 |
| 937 | 1,019 | 1,133 | 1,147 | 1,139 | 1,210 |
| 27 | 29 | 30 | 30 | 31 | 31 |

(continued)

Cuyahoga County, Ohio
County Government Employees (continued)
Last Ten Years

| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> |
|--|---------------------|---------------------|---------------------|---------------------|
| Health and Safety | | | | |
| Public Works Facilities Management | 18 | 18 | 17 | 17 |
| Public Safety and Justice Services | 36 | 36 | 36 | 36 |
| Public Works | | | | |
| Dog Kennel | 14 | 18 | 17 | 0 |
| Facilities Management | 6 | 6 | 5 | 5 |
| County Road and Bridge | 105 | 113 | 135 | 135 |
| Sanitary Engineer | 119 | 122 | 126 | 126 |
| County Airport | 6 | 8 | 8 | 8 |
| Solid Waste Management District | 7 | 7 | 6 | 6 |
| Miscellaneous | | | | |
| Human Resources (1) | 5 | 13 | 13 | 13 |
| Workers Compensation Retrospective (1) | 0 | 0 | 0 | 0 |
| Soldiers' and Sailors' Monument | <u>3</u> | <u>4</u> | <u>4</u> | <u>4</u> |
| TOTALS | <u><u>7,022</u></u> | <u><u>7,120</u></u> | <u><u>7,783</u></u> | <u><u>7,715</u></u> |

Note: Employees (full and part-time) are presented at Full-time
 Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Beginning in 2018, Employee Health and Wellness and Workers Compensation Retrospective
 are combined with Human Resources under the Miscellaneous function.

Source: Cuyahoga County Office of Budget and Management

| 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 17 | 15 | 15 | 16 | 11 | 12 |
| 33 | 35 | 37 | 38 | 42 | 43 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 16 | 12 | 16 | 11 | 15 |
| 125 | 118 | 120 | 126 | 129 | 141 |
| 125 | 116 | 125 | 117 | 112 | 114 |
| 9 | 8 | 5 | 6 | 7 | 10 |
| 6 | 6 | 6 | 6 | 6 | 6 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | 4 | 2 | 2 | 2 | 2 |
| 3 | 3 | 3 | 3 | 2 | 3 |
| <u>7,478</u> | <u>7,596</u> | <u>7,714</u> | <u>7,627</u> | <u>7,471</u> | <u>7,638</u> |

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Ten Years

| | 2021 | 2020 | 2019 |
|---|-----------|-----------|-----------|
| <i>Government Activities</i> | | | |
| General Government | | | |
| Legislative and Executive | | | |
| Vehicles | 10 | 11 | 10 |
| Square footage utilization | 293,010 | 293,010 | 298,693 |
| Square footage utilization - Admin Building (2) | 201,633 | 201,633 | 201,633 |
| Board of Elections voting machines | 1,700 | 1,700 | 1,835 |
| Judicial | | | |
| Vehicles | 161 | 161 | 147 |
| Square footage utilization | 3,319,341 | 3,319,341 | 3,319,341 |
| Square footage utilization - Admin Building (2) | 15,904 | 15,904 | 15,904 |
| Public Works | | | |
| Number of Bridges | 209 | 209 | 209 |
| Miles of Roads (1) | 2 | 2 | 2 |
| Vehicles | 134 | 140 | 124 |
| Square footage utilization | 86,770 | 86,770 | 85,514 |
| Square footage utilization - Admin Building (2) | 15,869 | 15,869 | 15,869 |
| Health and Safety | | | |
| Vehicles | 6 | 3 | 11 |
| Square footage utilization | 22,948 | 22,948 | 22,948 |
| Social Services | | | |
| Vehicles | 24 | 16 | 17 |
| Square footage utilization | 515,752 | 515,752 | 554,993 |
| Square footage utilization - Admin Building (2) | 515 | 515 | 515 |
| Community Development | | | |
| Vehicles | 0 | 0 | 0 |
| Square footage utilization | 49,560 | 49,560 | 49,560 |
| Square footage utilization - Admin Building (2) | 7,020 | 7,020 | 7,020 |
| <i>Business-Type Activities</i> | | | |
| Sanitary Engineer | | | |
| Miles of sewer line operated | 1,100 | 1,100 | 1,100 |
| Force main miles operated | 23 | 23 | 23 |
| Wastewater treatment plants operated | 1 | 2 | 2 |
| Pump stations | 65 | 65 | 63 |
| Vehicles | 94 | 93 | 87 |
| Square footage utilization | 54,407 | 54,407 | 54,407 |
| County Airport | | | |
| Vehicles | 8 | 8 | 7 |
| Square footage utilization | 250,000 | 250,000 | 250,000 |
| Number of Hangars | 75 | 75 | 76 |
| Huntington Garage | | | |
| Square footage utilization | 468,000 | 468,000 | 468,000 |

(1) In 2013, the County entered into an agreement with Olmsted Township to relinquish the County's maintenance responsibilities over the Township's 22 miles of road.

(2) Information prior to 2017 is not available.

Source: Public Works

| 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 8 | 8 | 8 | 8 | 10 | 7 | 7 |
| 308,083 | 287,479 | 275,789 | 307,573 | 307,573 | 494,381 | 494,381 |
| 201,633 | 201,633 | 0 | 0 | 0 | 0 | 0 |
| 1,705 | 1,705 | 1,840 | 1,836 | 1,836 | 1,847 | 1,849 |
| 148 | 139 | 139 | 144 | 139 | 128 | 123 |
| 3,319,341 | 3,319,341 | 3,319,341 | 3,319,341 | 3,319,341 | 3,346,047 | 3,346,047 |
| 15,904 | 15,904 | 0 | 0 | 0 | 0 | 0 |
| 209 | 210 | 210 | 210 | 207 | 196 | 194 |
| 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 121 | 121 | 121 | 123 | 119 | 129 | 132 |
| 77,576 | 98,420 | 88,408 | 112,579 | 104,297 | 117,459 | 117,459 |
| 15,869 | 15,869 | 0 | 0 | 0 | 0 | 0 |
| 12 | 10 | 10 | 11 | 11 | 11 | 11 |
| 22,948 | 32,948 | 32,948 | 32,948 | 32,948 | 33,247 | 33,247 |
| 17 | 12 | 12 | 12 | 12 | 12 | 12 |
| 561,928 | 596,768 | 580,916 | 601,657 | 649,132 | 587,283 | 587,283 |
| 515 | 515 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| 49,560 | 49,560 | 49,560 | 49,560 | 49,560 | 49,127 | 49,127 |
| 7,020 | 7,020 | 0 | 0 | 0 | 0 | 0 |
| 1,200 | 1,200 | 1,200 | 1,181 | 1,180 | 1,240 | 1,180 |
| 26 | 24 | 24 | 24 | 24 | 21 | 16 |
| 2 | 2 | 2 | 2 | 2 | 2 | 4 |
| 63 | 56 | 56 | 56 | 56 | 51 | 47 |
| 84 | 81 | 81 | 75 | 81 | 74 | 73 |
| 54,407 | 54,407 | 54,407 | 55,588 | 55,588 | 55,330 | 55,330 |
| 7 | 7 | 7 | 7 | 10 | 9 | 9 |
| 250,000 | 250,000 | 250,000 | 250,104 | 250,104 | 250,000 | 250,000 |
| 75 | 75 | 75 | 75 | 75 | 75 | 94 |
| 468,000 | 468,000 | 468,000 | 468,000 | 468,000 | 468,000 | 468,000 |

Cuyahoga County, Ohio
Operating Indicators by Function/Program
Last Ten Years

| | 2021 | 2020 | 2019 | 2018 |
|--|-------------|--------------|-------------|--------------|
| Government Activities | | | | |
| Legislative and Executive | | | | |
| Fiscal Office | | | | |
| Number of Dog License Registrations | 65,563 | 65,847 | 61,560 | 65,015 |
| Number of Tax Foreclosures | 2,422 | 1,977 | 2,997 | 4,100 |
| Board of Elections | | | | |
| General Election Ballots Cast on Election Day | 155,691 | 312,985 | 151,957 | 315,773 |
| General Election Absentee Ballots Cast | 76,458 | 318,214 | 70,691 | 176,550 |
| Judicial | | | | |
| Juvenile Court | | | | |
| Number of Youth Supervised | 526 | 510 | 1,576 | 1,840 |
| Average Daily Population in Secure Detention | 121 | 110 | 107 | 125 |
| Clerk of Courts | | | | |
| Number of Civil and Domestic Cases Filed | 21,974 | 20,962 | 27,237 | 27,537 |
| Number of Criminal Cases Filed | 11,277 | 7,686 | 12,009 | 11,940 |
| Court of Common Pleas | | | | |
| Number of Civil Cases Disposed | 17,357 | 15,175 | 13,895 | 13,342 |
| Number of Criminal Dispositions | 11,406 | 9,090 | 13,080 | 13,562 |
| Medical Examiner | | | | |
| Number of Investigations | 3,685 | 3,515 | 3,279 | 3,246 |
| Probate Court | | | | |
| Number of New Filings | 16,631 | 11,726 | 12,529 | 12,283 |
| Public Defender | | | | |
| Number of Municipal Intake Cases | 10,353 | 13,052 | 19,372 | 25,720 |
| Prosecutor | | | | |
| Number of Dispositions | 8,193 | 6,197 | 9,748 | 10,358 |
| Sheriff | | | | |
| Average Daily Population in County Jail | 1,528 | 1,461 | 2,078 | 2,357 |
| Public Works | | | | |
| Solid Waste Management District | | | | |
| Number of Solid Waste Facility Inspections | 178 | 165 | 214 | 226 |
| Dog Warden | | | | |
| Number of Animals Adopted | 1,265 | 915 | 1,480 | 1,392 |
| Health and Safety | | | | |
| Alcohol Drug Addiction and Mental Health Services | | | | |
| Number of Individuals Served | 75,504 | 86,457 | 36,559 | 33,193 |
| Public Safety and Justice Services | | | | |
| Number of 9-1-1 calls received by CECOMS | 651,954 | 500,093 | 473,631 | 474,054 |
| Social Services | | | | |
| Children and Family Services | | | | |
| Adoptive Finalizations | 162 | 123 | 133 | 142 |
| Number of Children in Agency Foster Homes | 387 | 450 | 251 | 331 |
| Number of Adoption Application Submitted | 77 | 75 | 121 | 143 |
| Senior and Adult Services | | | | |
| Number of Service Unit Hours | 256,343 | 208,807 | 384,431 | 375,571 |
| Veterans Service Commission | | | | |
| Number of Veteran Families Applying for Assistance | 725 | 732 | 2,705 | 3,545 |
| Number of Approvals for Financial Assistance | 659 | 516 | 1,929 | 2,430 |
| Employment and Family Services | | | | |
| Number of Earned Income Tax Credits Filed (2) | 2,178 | 2,178 | 3,039 | 3,810 |
| Community Development | | | | |
| Investment in Economic Development Projects | \$8,133,000 | \$22,350,270 | \$5,736,935 | \$16,853,000 |

| 2017 | 2016 | 2015 | 2014 (2) | 2013 | 2012 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 62,219 | 65,934 | 66,011 | 69,037 | 71,089 | 77,024 |
| 3,707 | 3,011 | 2,254 | 2,250 | 2,222 | 1,946 |
| 191,818 | 369,969 | 239,251 | 217,203 | 167,333 | 356,093 |
| 81,575 | 227,560 | 84,548 | 133,331 | 89,566 | 263,829 |
| 1,555 | 1,611 | 1,738 | 1,700 | 1,367 | 1,550 |
| 151 | 161 | 136 | 155 | 144 | 116 |
| 27,296 | 27,000 | 27,148 | 26,000 | 29,038 | 30,734 |
| 12,689 | 11,690 | 10,614 | 11,000 | 12,374 | 12,209 |
| 12,869 | 12,421 | 13,180 | 13,864 | 14,826 | 17,334 |
| 13,520 | 12,019 | 12,153 | 13,178 | 13,178 | 14,856 |
| 3,430 | 2,594 | 2,456 | 2,250 | 2,258 | 2,442 |
| 11,843 | 11,960 | 12,369 | 12,809 | 12,809 | 13,161 |
| 41,840 | 33,133 | 33,065 | 38,269 | 37,130 | 37,320 |
| 10,411 | 10,652 | 10,476 | 12,000 | 11,533 | 13,020 |
| 2,270 | 1,900 | 2,020 | 2,050 | 2,030 | 2,090 |
| 218 | 223 | 248 | 290 | 568 | 776 |
| 1,515 | 1,489 | 1,446 | 1,285 | 1,071 | 1,294 |
| 32,985 | 23,528 | 19,668 | 19,000 | 17,624 | 52,462 |
| 442,880 | 481,120 | 750,000 | 760,000 | 758,962 | 756,952 |
| 125 | 119 | 129 | 140 | 132 | 141 |
| 190 | 198 | 203 | 218 | 235 | 726 |
| 120 | 114 | 92 | 118 | 107 | 108 |
| 340,868 | 340,436 | 273,152 | 335,000 | 329,166 | 277,342 |
| 4,048 | 3,570 | 10,195 | 9,889 | 9,785 | 8,816 |
| 2,678 | 2,385 | 8,271 | 7,666 | 8,095 | 7,865 |
| 5,000 | 4,973 | 5,100 | 4,500 | 8,095 | 7,865 |
| \$12,427,000 | \$19,100,000 | \$19,100,000 | \$15,000,000 | \$13,800,982 | \$10,696,000 |

(continued)

Cuyahoga County, Ohio
Operating Indicators by Function/Program (continued)
Last Ten Years

| | 2021 | 2020 | 2019 | 2018 |
|---|-----------|-----------|-----------|-----------|
| <i>Business-Type Activities</i> | | | | |
| Sanitary Engineer | | | | |
| Number of Feet of Sewer Lines Televised | 1,308,134 | 1,605,120 | 1,835,960 | 1,370,037 |
| Number of Feet of Sewer Lines Cleaned | 1,668,226 | 1,768,800 | 1,827,724 | 1,602,512 |
| Airport | | | | |
| Number of Takeoffs and Landings | 25,466 | 22,835 | 22,418 | 21,180 |

(1) Information for 2014 consists of estimates from the Cuyahoga County, Ohio 2014-2015 Budget Plan Report.

(2) Final numbers for earned income tax credits filed in 2017 are not available; this number is an estimate.

Sources: Various Cuyahoga County Departments

| 2017 | 2016 | 2015 | 2014 (2) | 2013 | 2012 |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 1,118,916 | 688,072 | 978,218 | 1,750,000 | 1,489,817 | 1,676,811 |
| 1,287,317 | 1,201,773 | 1,205,530 | 1,780,000 | 1,690,945 | 1,688,372 |
| 19,951 | 23,304 | 28,837 | 33,000 | 33,421 | 34,476 |

(This Page Intentionally Left Blank)



Cuyahoga County Together We Thrive

Administrative Headquarters
2079 East Ninth Street
Cleveland, Ohio 44115
www.cuyahogacounty.us



Towpath Bridge to Whiskey Island, Cleveland, OH
June 22, 2021

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/27/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov