CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CUYAHOGA COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

OHIO AUDITOR OF STATE
KEITH FABER

Board of County Commissioners
Cuyahoga County
2079 East Ninth Street
Cleveland, Ohio 44115

We have reviewed the *Independent Auditor's Report* of Cuyahoga County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2024 through December 31, 2024. 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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 31, 2025

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR *Pass Through Grantor* Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Ohio Department of Education:				
Cash Assistance:				
School Breakfast Program	10.553	N/A	-	147,997
Total ALN # 10.553			-	147,997
National School Lunch Program:				
COVID-19 National School Lunch Program	10.555	N/A	-	9,401
National School Lunch Program	10.555	N/A	-	298,921
Total ALN # 10.555			-	308,322
Total Child Nutrition Cluster			-	456,319
Passed through the Ohio Department of Job and Family Services:				
SNAP Cluster:				
FAET Operating	10.561	242OH102S2519	-	1,552,214
Food Assistance Employment & Training Participation 50%	10.561	242OH102S2520	-	572,098
Food Assistance Employment & Training Participation 100%	10.561	242OH102S2514	-	428,079
Income Maintenance Food Assistance	10.561	242OH102S2514	-	16,772,249
Total ALN # 10.561			-	19,324,640
Total SNAP Cluster			-	19,324,640
Total U.S. Department of Agriculture			**-**	**19,780,959**
U.S. DEPARTMENT OF ENERGY				
Direct Programs:				
Electricity Research, Development and Analysis:				
Utility Microgrid Design Project	81.122	N/A	-	196,400
Total ALN # 81.122			-	196,400
Energy Efficiency and Conservation Block Grant Program (EECBG):				
EECBG - Solar for Schools	81.128	N/A	-	9,175
Total ALN # 81.128			-	9,175
Grid Infrastructure Deployment and Resilience:				
Euclid Microgrid Design Project	81.254	N/A	-	184,643
Total ALN # 81.254			-	184,643
Total U.S. Department of Energy			**-**	**390,218**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:				
Veterans Treatment Court 2018-23	93.243	1H79TI081022-01	-	121,134
MAT Drug Court Expansion	93.243	1H79TI08196501	-	363,714
Total ALN # 93.243			-	484,848
Passed through the Ohio Department of Developmental Disabilities:				
Social Services Block Grant (Title XX)	93.667	2401OHSOSR	-	884,013
Total ALN # 93.667			-	884,013
Passed through Ohio Department of Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Control Program	93.116	NU52PS910184	109,604	109,604
Total ALN # 93.116			109,604	109,604
Passed through Ohio Department of Job and Family Services:				
MaryLee Allen Promoting Safe and Stable Families Program:				
Caseworker Visits	93.556	2401OHFPSS	-	89,060
Caseworker Visits Admin	93.556	2401OHFPSS	-	8,913
ESAA Preservation	93.556	2401OHFPSS	-	133,857
ESAA Preservation Operating	93.556	2401OHFPSS	-	48,254
ESAA Reunification	93.556	2401OHFPSS	-	84,979
ESAA Reunification Operating	93.556	2401OHFPSS	-	90,228
Family Centered Services and Support Title IV-B Part 2	93.556	2401OHFPSS	-	39,374
Total ALN # 93.556			-	494,665
Temporary Assistance for Needy Families (TANF):				
Benefit Bridge TANF Admin	93.558	2401OHTANF	-	212,600
Benefit Bridge TANF Reg	93.558	2401OHTANF	-	708,611
CCMEP TANF Regular - CDJFS Lead	93.558	2401OHTANF	8,767,868	8,775,725
TANF Independent Living	93.558	2401OHTANF	-	(136,468)
TANF Administration	93.558	2401OHTANF	-	9,467,003
TANF Regular	93.558	2401OHTANF	-	16,459,079
TANF Summer Youth	93.558	2401OHTANF	-	800,461
Total ALN #93.558			8,767,868	36,287,011

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR ***Pass Through Grantor*** **Program / Cluster Title**	**Federal Assistance Listing Number**	**Pass Through Entity Identifying Number**	**Provided Through to Subrecipients**	**Total Federal Expenditures**
Child Support Enforcement (Title IV-D):				
Child Support Awareness	93.563	2401OHSCSS	-	2,000
Child Support Training	93.563	2401OHSCSS	-	13,200
Federal Child Support/State Match	93.563	2401OHSCSS	-	19,196,273
Federal Incentives	93.563	2401OHSCSS	-	3,998,704
Total ALN # 93.563			-	23,210,177
Refugee and Entrant Assistance State/Replacement Designee Administered Programs:				
Refugee Cash and Medical	93.556	N/A	-	51,614
Total ALN # 93.556			-	51,614
CCDF Cluster:				
Child Care Development Block Grant - Admin	93.575	2401OHCCDD	-	362,872
Child Care Development Block Grant	93.575	2401OHCCDD	-	1,739,919
Total ALN # 93.575			-	2,102,791
Total CCDF Cluster			-	2,102,791
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Regional Training Centers	93.645	2401OHCWSS	-	114,418
Title IV-B	93.645	2401OHCWSS	-	499,640
Title IV-B Admin	93.645	2401OHCWSS	-	50,364
Family Centered Services and Support Title IV-B Part 1	93.645	2401OHCWSS	-	4,743
Total ALN # 93.645			-	669,165
Foster Care (Title IV-E):				
IV-E Regional Training Centers (HHS)	93.658	2401OHFOST	-	267,966
IV-E Foster Care Maintenance (FCM) (HHS)	93.658	2401OHFOST	-	22,373,006
IV-E Admin and Training Foster Care Maintenance (FCM) (HHS)	93.658	2401OHFOST	-	7,574,031
Foster Care Maintenance (FCM) and Purchased Administration (JC)	93.658	2401OHFOST	-	7,400
Administration (JC)	93.658	2401OHFOST	-	494,337
Total ALN # 93.658			-	30,716,740
Adoption Assistance (Title IV-E):				
IV-E Adoption Assistance Regional Training Centers	93.659	2401OHADPT	-	119,172
IV-E Admin and Training Adoption Assistance	93.659	2401OHADPT	-	11,622,421
Total ALN # 93.659			-	11,741,593
Social Services Block Grant:				
Title XX - Regional Training Centers	93.667	2401OHSOSR	-	1,763
Social Services Block Grant - Title XX Base	93.667	2401OHSOSR	-	3,752,098
Social Services Block Grant - Title XX Transfer	93.667	2401OHSOSR	-	7,855,187
Total ALN # 93.667			-	11,609,048
John H. Chafee Foster Care Program for Successful Transition to Adulthood:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2401OHCILC	-	223,559
Total ALN 93.674			-	223,559
Medicaid Cluster:				
Medical Assistance Program:				
Medicaid 50%	93.778	2405OH5ADM	-	1,967,086
Medicaid 75%	93.778	2405OH5ADM	-	12,261,280
Medicaid Combined	93.778	2405OH5ADM	-	1,967,904
Medicaid Pregnancy Related Services/Transportation	93.778	2405OH5ADM	-	8,233
Medicaid NET	93.778	2405OH5ADM	-	1,532,340
Regional Training Centers	93.778	2405OH5ADM	-	3,012
Total ALN # 93.778			-	17,739,855
Total Medicaid Cluster			-	17,739,855
Passed through the Ohio Department of Mental Health and Addiction Services:				
Projects for Assistance in Transition from Homelessness (PATH):				
2024 PATH (1/1/24 - 12/31/24)	93.150	FAIN: X06SM087128 Grant #2400552	238,305	238,305
2025 PATH (7/1/24 - 12/31/24)	93.150	FAIN: X06SM090118 Grant #2500165	79,668	79,668
Total ALN # 93.150			317,973	317,973
Social Services Block Grant:				
Title XX (1/1/24 - 12/31/24)	93.667	FAIN: 2023 - 2301OHSOSR	629,306	629,306
Title XX (7/1/23 - 12/31/24)	93.667	FAIN: 2024 - 2401OHSOSR	211,714	211,714
Total ALN # 93.667			841,020	841,020
Opioid STR:				
State Opioid and Stimulus Response (SOS) 3.2	93.788	FAIN: H79TI085753 Grant #2400596	2,622,254	2,622,254
(SOS) 2024 Cuyahoga Overdose Awareness Day	93.788	FAIN: H79TI085753 Grant #2500327	20,000	20,000
Total ALN # 93.788			2,642,254	2,642,254

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR ***Pass Through Grantor*** **Program / Cluster Title**	**Federal Assistance Listing Number**	**Pass Through Entity Identifying Number**	**Provided Through to Subrecipients**	**Total Federal Expenditures**
Block Grants for Community Mental Health Services:				
2024 Mental Health Block Grant-DSA Housing (01/01/24-06/30/24)	93.958	FAIN: B09SM087381	-	50,000
2024 Mental Health Block Grant-MH Community Invest. (01/01/24-06/30/24)	93.958	FAIN: B09SM087381	419,907	419,907
2024 Mental Health Block Grant-ARPA	93.958	FAIN: B09SM085390	-	227,108
2023-Mental Health Block Grant-Early Childhood MH (07/01/24-12/31/24)	93.958	FAIN: B09SM086030-01M002 Grant #2300149	-	37,954
2024-Mental Health Block Grant-Early Childhood MH (01/01/24-12/31/24)	93.958	FAIN: B09SM087381 Grant #2400139	-	441,906
2024 Mental Health Block Grant-Forensic Centers	93.958	FAIN: B09SM087381	56,150	56,150
2025 Mental Health Block Grant-MH Community Invest. (07/01/2024-12/31/2024)	93.958	FAIN: B09SM089646	123,989	123,989
2024 Mental Health Block Grant-Housing Assistance	93.958	FAIN: B09SM087381 Grant #2400735	46,169	46,169
2025 Mental Health Block Grant-Housing Assistance (7/01/2024-12/31/2024	93.958	FAIN: B09SM089646 Grant #2500175	20,629	20,629
2025 Mental Health Block Grant-Criminal Justice Court Program (07/01/2024-12/31/2024)	93.958	FAIN: B09SM089646	7,500	7,500
Total ALN # 93.958			674,344	1,431,312
Block Grants for Prevention and Treatment of Substance Abuse:				
2024 Substance Abuse Block Grant - DYS Aftercare	93.959	FAIN: B08TI085827 /Grant #2400125	-	115,495
2025 Substance Abuse Block Grant - DYS Aftercare	93.959	FAIN: B08TI087059 /Grant #2500200	-	50,728
2024 Substance Abuse Block Grant-Primary Prevention	93.959	FAIN: B08TI085827	-	715,168
2025 Substance Abuse Block Grant-Primary Prevention	93.959	FAIN: B08TI087059	-	414,862
2024 Substance Abuse Block Grant-DSA Housing	93.959	FAIN: B08TI085827	-	50,000
2024 Substance Abuse Block Grant-Community Investments	93.959	FAIN: B08TI085827	-	1,754,535
2025 Substance Abuse Block Grant-Community Investments	93.959	FAIN: B08TI087059	-	1,534,487
Pass Through TASC- CCCPB (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400045	525,153	525,153
Pass Through TASC- CCCPB (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500067	287,071	287,071
TASC-Cath. Charities Corp (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400049	135,393	135,393
TASC-Cath. Charities Corp (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500068	96,709	96,709
Women's Treatment-Cath. Charities (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400233	34,826	34,826
Women's Treatment-Cath. Charities (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500053	24,875	24,875
Women's Treatment-CLE UMADAOP (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400231	57,778	57,778
Women's Treatment-CLE UMADAOP (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500051	57,778	57,778
Women's Treatment-HCFW (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400219	225,511	225,511
Women's Treatment-HCFW (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500039	221,015	221,015
Women's Treatment-HUMADAOP (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400229	39,907	39,907
Women's Treatment-HUMADAOP (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500049	75,977	75,977
Women's Treatment-New Directions (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400204	62,100	62,100
Women's Treatment-New Directions (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500026	62,100	62,100
Women's Treatment-Recovery Resources (01/01/24-06/30/24)	93.959	FAIN: B08TI085827 Grant #2400238	12,652	12,652
Women's Treatment-Recovery Resources (07/01/24-12/31/24)	93.959	FAIN: B08TI087059 Grant #2500058	17,713	17,713
SAPT BG-Pass Through-Women's Treatment-Signature Health	93.959	FAIN: B08TI085827 Grant #2400240	78,750	78,750
Total ALN # 93.959			2,015,308	6,650,583
Total U.S. Department of Health and Human Services			**15,368,371**	**148,207,825**
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through the Ohio Department of Public Safety:				
Hazard Mitigation Grant:				
FEMA Shoreline Mitigation-HMGP Gold Coast	97.039	HMGP DR-4507.04	-	199,888
FEMA Shoreline Mitigation-HMGP Ancillary Sites	97.039	HMGP DR-4507.04	-	127,892
Total ALN # 97.039			-	327,780
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY 2022	97.042	DPSFE272	-	100,989
Emergency Management Performance Grant FY 2023	97.042	DPSFE285	-	243,674
Total ALN # 97.042			-	344,663
Homeland Security Grant Program:				
State Homeland Security Program - Law Enforcement 21-24	97.067	DPSFE264	-	59,371
State Homeland Security Program 20-23	97.067	DPSFE260	-	38,643
State Homeland Security Program 21-24	97.067	DPSFE264	-	253,018
State Homeland Security Program 22-24	97.067	DPSFE278	-	60,539
State Homeland Security Program 23-25	97.067	DPSFE287	-	16,650
Urban Area Security Grant Program 22-25	97.067	DPSFE280	-	152,379
Urban Area Security Grant Program 23-25	97.067	DPSFE289	-	34,086
Operation Stonegarden FY20	97.067	EMW-2020-SS-0003-S01	16,576	56,825
Operation Stonegarden FY21	97.067	EMW-2021-SS-00004	7,653	50,453
Operation Stonegarden FY22	97.067	EMW-2022-SS-00058	1,609	49,712
Total ALN # 97.067			25,838	771,676
Total U.S. Department of Homeland Security			**25,838**	**1,444,119**

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR *Pass Through Grantor* Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2017 CDBG Project Plan	14.218	NA	35,107	35,107
2018 CDBG Project Plan	14.218	NA	193,237	193,237
2019 CDBG Project Plan	14.218	NA	171,655	171,655
2020 CDBG Admin Operations	14.218	NA	21,721	22,652
2020 CDBG Project Plan	14.218	NA	343,964	343,964
2021 CDBG Admin Operations	14.218	NA	63,996	344,353
2021 CDBG Non-Admin Operations	14.218	NA	-	4,151
2021 CDBG Project Plan	14.218	NA	283,502	283,502
2022 CDBG Admin Operations	14.218	NA	24,000	185,370
2022 CDBG Non-Admin Operations	14.218	NA	-	367,676
2022 CDBG Project Plan	14.218	NA	447,399	447,399
2023 CDBG Admin Operations	14.218	NA	-	181,605
2023 CDBG Non-Admin Operations	14.218	NA	-	258,886
2023 CDBG Project Plan	14.218	NA	174,265	174,823
COVID-19 2020 CDBG CARES Act	14.218	NA	-	(2,500)
CDBG CARES ACT ROUND 3	14.218	NA	735,278	735,278
Total ALN # 14.218			2,494,124	3,747,158
Total CDBG-Entitlement Grants Cluster			2,494,124	3,747,158
Emergency Solutions Grant Program:				
2022 Emergency Solutions Grant	14.231	NA	7,407	7,407
2023 Emergency Solutions Grant	14.231	NA	335,494	335,494
COVID-19 2020 Emergency Solutions Grant - CARES Act	14.231	NA	78,171	78,171
Total ALN # 14.231			421,072	421,072
Home Investment Partnerships Program (HOME):				
2016 HOME Admin Operations	14.239	NA	-	24,000
2016 HOME Project Plan	14.239	NA	-	443,677
2017 HOME Admin Operations	14.239	NA	-	4,619
2017 HOME Project Plan	14.239	NA	-	550,300
2018 HOME Project Plan	14.239	NA	-	427,500
2019 HOME Project Plan	14.239	NA	-	540,000
2020 HOME Admin Operations	14.239	NA	-	4,974
2020 HOME Project Plan	14.239	NA	89,327	668,289
2021 HOME Admin Operations	14.239	NA	-	1,912
2021 HOME Project Plan	14.239	NA	-	21,500
2022 HOME Admin Operations	14.239	NA	-	19,930
2022 HOME Project Plan	14.239	NA	-	22,500
2023 HOME Admin Operations	14.239	NA	-	156,085
American Rescue Plan HOME-ARP	14.239	NA	-	1,101,177
Total ALN # 14.239			89,327	3,986,463
Neighborhood Stabilization Program:				
NSP Admin	14.264	NA	-	5,049
NSP 3 Admin	14.264	NA	-	3,183
Total ALN # 14.264			-	8,232
Continuum of Care Program:				
FFY 2022 RRH for Families	14.267	NA	494,088	494,088
FFY 2023 RRH for Families	14.267	NA	290,677	290,677
FFY 2021 Continuum of Care Planning	14.267	NA	226,870	226,870
FFY 2022 Continuum of Care Planning	14.267	NA	789,439	789,937
FFY 2022 RRH for Single Adults	14.267	NA	497,767	497,767
FY 2022 Coordinated Entry	14.267	NA	595,190	595,190
FY 2023 Coordinated Entry	14.267	NA	308,183	308,183
Total ALN # 14.267			3,202,214	3,202,712
Youth Homelessness Demonstration Program:				
Youth Homelessness Demonstration Grant	14.276	N/A	136,621	136,621
Total ALN # 14.276			136,621	136,621
Passed Through The Ohio Department of Mental Health and Addiction Services:				
Community Development Block Grants/Entitlement Grants (CDBG Entitlement Grants Cluster):				
Cuyahoga County Recovery Housing Network	14.218	SUPPORT-ACT-CDBG Grant #2401094	-	153,516
Total ALN # 14.218			-	153,516
Total U.S. Department of Housing and Urban Development			**6,343,358**	**11,655,774**

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

FEDERAL GRANTOR *Pass Through Grantor* Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Services for Trafficking Victims:				
2020 Human Trafficking Grant	16.320	2020-VT-BX-K017	-	36,160
Total ALN # 16.320			-	36,160
Missing Children's Assistance:				
FY20 Ohio ICAC Task Force	16.543	2020-MC-FX-K005	-	194,854
FY23 Ohio ICAC Task Force	16.543	15PJDP-23-GK-05182-MECP	-	419,213
Total ALN # 16.543			-	614,067
Drug Court Discretionary Grant Program:				
Cuyahoga County Adult Drug Court Enhancement	16.585	N/A	-	26,912
Cuyahoga County Peer Support Pilot	16.585	N/A	-	74,593
Mental Health Adult Drug Court Program 2022-2026	16.585	N/A	-	119,830
Total ALN # 16.585			-	221,335
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
OVW-HRDV Court Enhancement Grant 23-27	16.590	N/A	-	3,491
FY20 OVW Improving Criminal Justice Response	16.590	N/A	124,882	212,929
Advancing Cuyahoga County's Domestic Violence Framework	16.590	N/A	23,051	23,051
Total ALN # 16.590			147,933	239,471
Public Safety Partnership and Community Policing Grants:				
Law Enforcement Mental Health and Wellness Act (LEMHWA) FY22	16.710	N/A	-	97,236
Total ALN # 16.710			-	97,236
PREA Program: Strategic Support for PREA Implementation:				
PREA Targeted Implementation Planning and Support (TIPS) Program	16.735	2018-RP-BX-K001	18,343	18,343
Total ALN # 16.735			18,343	18,343
Edward Byrne Memorial Justice Assistance Grant Program:				
Cuyahoga County Crime Gun Intelligence Center	16.738	15PBJA-21-GG-03281-JAGP	-	179,273
Total ALN # 16.738			-	179,273
DNA Backlog Reduction Program:				
FY 22 DNA Backlog Reduction	16.741	15PBJA-22-GG-01704-DNAX	-	175,723
FY 23 DNA Backlog Reduction	16.741	15PBJA-23-GG-01343-DNAX	-	162,590
Cuyahoga County Prosecutor Cold Case DNA Project	16.741	15PBJA-21-GG-04357-DNAX	10,530	122,694
2022 DNA Review, Investigation and Prosecution of Cold Cases in Cuyahoga County, OH	16.741	15PBJA-22-GG-03123-DNAX	-	38,128
Total ALN # 16.741			10,530	499,135
Second Chance Act Reentry Initiative:				
Cuyahoga County High Risk Domestic Violence Court	16.812	N/A	-	29,976
FY20 Adressing the needs of Chilldren of Incarcerated Parents (COIP)	16.812	2020-CZ-BX-0010	74,825	74,825
Total ALN # 16.812			74,825	104,801
Smart Prosecution Initiative:				
FY 20 Innovative Prosecution Program	16.825	2020-YX-BX-0008	-	26,506
Total ALN # 16.825			-	26,506
Swift, Certain, and Fair (SCF)Supervision Program:				
Cuyahoga County Violence Intervention Program	16.828	N/A	-	107,111
Total ALN # 16.828			-	107,111
National Sexual Assault Kit Initiative:				
2019-22 SAKI DNA Collection	16.833	2019-AK-BX-0029	25,000	205,704
FY20 SAKI Cold Case Genealogy	16.833	2020-AK-BX-0038	6,707	458,980
BJA FY21 Review, Investigation and Prosecution of Cold Case Sexual Assault Using DNA Technologies	16.833	15PBJA-21-GG-04308-SAKI	151,628	369,769
BJA FY22 National Sexual Assault Kit Review, Investigation, and Prosecution	16.833	15PBJA-22-GG-03774-SAKI	46,848	333,877
FY23 SAKI Violent Crime Cold Case Investigations and Prosecutions	16.833	15PBJA-23-GG-02284-SAKI	6,456	93,096
Total ALN # 16.833			236,639	1,461,426
Comprehensive Opioid, Stimulant, and Other Substances Use Program:				
FY20 COSSAP Program	16.838	2020-AR-BX-0050	64,152	64,152
FY23 COSSAP Program	16.838	15PBJA22GG04436COAP	386,479	386,479
Cuyahoga County Overdose Fatality Review Counteractive Initiative Project	16.838	15PBJA-23-GG-02323-COAP	159,805	208,453
Total ALN #16.838			610,436	659,084
Equitable Sharing Program:				
Equitable Sharing (DOJ) - Sheriff	16.922	N/A	-	461,611
Total ALN # 16.922			-	461,611
Passed through the Office of the Ohio Attorney General:				
Crime Victim Assistance:				
Victims of Crime Act Safe Harbor Grant	16.575	2024-VOCA-135500468	13,689	13,689
FY24 Defending Childhood Initiative Program	16.575	2024-VOCA-135500491	218,890	218,890
Total ALN # 16.575			232,579	232,579

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

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 the Ohio Department of Public Safety:				
Violence Against Women Formula Grants:				
VAWA Block Grant FY 22 CY 2023	16.588	2022-WF-RPU-0768	125,863	125,863
VAWA Block Grant FY 23 CY 2024	16.588	2023-WF-RPU-0768	637,593	637,593
VAWA Admin FY23 CY 2024	16.588	2023-WF-ADM-8668	-	16,136
Total ALN # 16.588			763,456	779,592
Paul Coverdell Forensic Sciences Improvement Grant Program:				
Coverdell Competitive FY21	16.742	15PBJA-21-GG-02874-COV	-	45,350
22 Coverdell Forensic Sciences Improvement Grant	16.742	2021-PC-NFS-7807	-	15,311
23 Coverdell Forensic Sciences Improvement Grant	16.742	2022-PC-NFS-7807	-	80,429
Total ALN # 16.742			-	141,090
Support for Adam Walsh Act Implementation Grant Program:				
FY20 Smart AWA Grant for Sex Offender Unit	16.750	2021-AW-AWA-0001	-	46,588
Total ALN # 16.750			-	46,588
Passed through the Ohio Department of Youth Services:				
Juvenile Justice and Delinquency Prevention:				
JJDP Block Grant 2022-24	16.540	2021-JJ-RPU-0795	45,179	45,179
JJDP Block Grant 2023-25	16.540	2022-JJ-RPU-0795	120,744	120,744
JJDP Admin Grant 2023-24	16.540	2021-JJ-RED-0320		10,000
Total ALN # 16.540			165,923	175,923
Total U.S. Department of Justice			**2,260,664**	**6,101,331**
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-2425-15-0174	-	66,981
Total ALN 17.207			-	66,981
Total Employment Service Cluster			-	66,981
Trade Adjustment Assistance:				
OMJ Trade	17.245	G-2425-15-0174	-	10,807
Total ALN # 17.245			-	10,807
WIOA Cluster:				
WIOA Adult Program:				
Adult Admin	17.258	G-2425-15-0174	-	212,516
Adult Program	17.258	G-2425-15-0174	382,451	1,618,068
Business Resource Network	17.258	G-2425-15-0174	65,000	65,000
OMJ Branding	17.258	G-2425-15-0174	-	2,503
OMJ Center Resource Sharing	17.258	G-2425-15-0174	-	4,246
Total ALN # 17.258			447,451	1,902,333
WIOA Youth Activities:				
CCMEP WIOA Youth Admin	17.259	G-2425-15-0174	-	333,176
CCMEP WIOA Youth Program	17.259	G-2425-15-0174	1,814,158	2,101,706
Total ALN # 17.259			1,814,158	2,434,882
WIOA Dislocated Worker Formula Grants:				
WIOA Dislocated Worker Admin	17.278	G-2425-15-0174	-	203,933
WIOA Dislocated Worker Program	17.278	G-2425-15-0174	2,134,993	3,005,933
OMJ Center Resource Sharing	17.278	G-2425-15-0174	-	1,546
Total ALN # 17.278			2,134,993	3,211,412
Total WIOA Cluster			4,396,602	7,548,627
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
NDWG-Opioid Fresh Start Admin	17.277	G-2425-15-0174	-	10,371
NDWG-Opioid Fresh Start Program	17.277	G-2425-15-0174	96,879	120,173
NDWG-Quest Admin	17.277	G-2425-15-0174	-	3,205
NDWG-Quest Program	17.277	G-2425-15-0174	-	30,457
Total ALN # 17.277			96,879	164,206
WIOA Unemployment Insurance / Reemployment Service Grants:				
Reemployment Services and Eligibility Assessments (RESEA) Admin	17.225	G-2425-15-0174	-	23,535
Reemployment Services and Eligibility Assessments (RESEA) Program	17.225	G-2425-15-0174	244,519	274,018
Total ALN # 17.225			244,519	297,553
Total U.S. Department of Labor			**4,738,000**	**8,088,174**
U.S. DEPARTMENT OF THE TREASURY				
Direct Programs:				
Emergency Rental Assistance Program:				
COVID-19 - Emergency Rental Assistance	21.023	N/A	12,745,711	12,806,449
Total ALN # 21.023			12,745,711	12,806,449
Passed Through the Ohio Department of Development:				
Coronavirus State and Local Fiscal Recovery Funds:				
Lead Safe Ohio Grant	21.027	LED-2023-202947	-	3,793

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

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 the Ohio Department of Job and Family Services:				
Coronavirus State and Local Fiscal Recovery Funds:				
Medicaid Unwinding Regular	21.027	N/A	-	1,479,008
Passed through the Ohio Department of Mental Health and Addiction Services:				
Coronavirus State and Local Fiscal Recovery Funds:				
2023 COVID Mental Health Impacts	21.027	FAIN: DMHF22CVD2	-	81,600
2024 ARPA Crisis Infrastructure	21.027	FAIN: 2023-DMHF22CVD2Crisis	170,356	170,356
2025 ARPA Crisis Infrastructure	21.027	FAIN: 2023-DMHF22CVD2Crisis	451,929	451,929
			622,285	703,885
Passed through the Ohio Department of Public Safety:				
Coronavirus State and Local Fiscal Recovery Funds:				
Prosecuting Violent DV/SA W/Expanding Lab Capacity	21.027	2022-AR-LEP-1033	77,955	486,445
ARPA Crime Lab Backlog Grant	21.027	2022-AR-CLB-1152	-	848,697
ARPA Crime Lab Backlog Supplemental Grant	21.027	2022-AR-CLB-1152A	-	174,076
ARPA First Responder	21.027	DPSFE270	-	913
			77,955	1,510,131
Total ALN # 21.027			700,240	3,696,817
Total U.S. Department of the Treasury			**13,445,951**	**16,503,266**
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through the Ohio Department of Transportation:				
Highway Planning and Construction:				
ODOT- LPA/North Main Street Bridge	20.205	PID 96956	-	2,659,393
ODOT - LPA/Cedar Point Bridge	20.205	PID 105755	-	335,131
ODOT- LPA/St. Clair Avenue Bridge	20.205	PID 105778	-	558,035
ODOT- LPA/Hilliard Road Resurfacing	20.205	PID 113242	-	657,652
ODOT- LPA/South Green Road Resurfacing	20.205	PID 113301	-	740,178
ODOT- LPA/Warrensville Center Bridges	20.205	PID 117508	-	1,881,138
ODOT- LPA/Clague Road Rehabilitation	20.205	PID 113260	-	524,318
ODOT- LPA/East 200th Street	20.205	PID 113265	-	104,814
ODOT- LPA/Forbes Road Rehabilitation	20.205	PID 113257	-	1,196,000
ODOT- LPA/Grant Avenue Resurfacing	20.205	PID 113308	-	820,360
ODOT- LPA/Pleasant Valley Road Bridges	20.205	PID 104504	-	4,958,474
ODOT- LPA/Sheldon Road Resurfacing	20.205	PID 113312	-	616,605
ODOT - LPA/Cleveland Lakefront Connector	20.205	PID 118968	-	82,089
ODOT- LPA/CEAO Safety Speed Zone Study	20.205	PID 117252	-	5,175
Total ALN # 20.205			-	15,139,362
Total U.S. Department of Transportation			**-**	**15,139,362**
U.S. ELECTION ASSISTANCE COMMISSION				
Passed through the Office of the Ohio Secretary of State:				
Help America Vote Act (HAVA) Election Security Grants:				
HAVA Security and Accessibility Grant	90.404	N/A	-	617
Total ALN # 90.404			-	617
Total U.S. Election Assistance Commission			**-**	**617**
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Climate Pollution Reduction Grants:				
Municipal Empowerment for Clean Energy and Conservation	66.046	N/A	-	13,807
Total ALN # 66.046			-	13,807
Environmental Justice Government-to-Government (EJG2G) Program:				
EJG2G - Solar for Schools	66.312	N/A	-	4,293
Total ALN # 66.312			-	4,293
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements:				
US EPA 2008 Co-Op Agreement	66.818	00E64101	339	339
Total ALN # 66.818			339	339
Total U.S. Environmental Protection Agency			**339**	**18,439**
SOCIAL SECURITY ADMINISTRATION				
Passed through the Ohio Department of Job and Family Services:				
Social Security Disability Insurance:				
Social Security - Disability Insurance	96.001	N/A	-	298,805
Total ALN # 96.001			-	298,805
Total Social Security Administration			**-**	**298,805**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**42,182,521**	**227,628,889**

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024. 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 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.

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	$ 841,020	$ 13,334,081
MaryLee Allen Promoting Safe and Stable Families Program	93.556	4,660	546,279
CDBG Entitlement Grants Cluster	14.218	2,494,124	3,900,674

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio ("County") as of and for the year ended December 31, 2024 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2025.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 30, 2025

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cuyahoga County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 30, 2025

CUYAHOGA COUNTY, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024

Section I – Summary of Auditors' Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

- Home Investment Partnerships Program (ALN 14.239)
- Continuum of Care Program (ALN 14.267)
- Highway Planning and Construction Program (ALN 20.205)
- COVID 19 - Emergency Rental Assistance Program (ALN 21.023)
- Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)
- Child Support Services (ALN 93.563)
- Social Services Block Grant (ALN 93.667)

Dollar threshold to distinguish between Type A and Type B Programs:	$3,000,000
Auditee qualified as low-risk auditee?	Yes

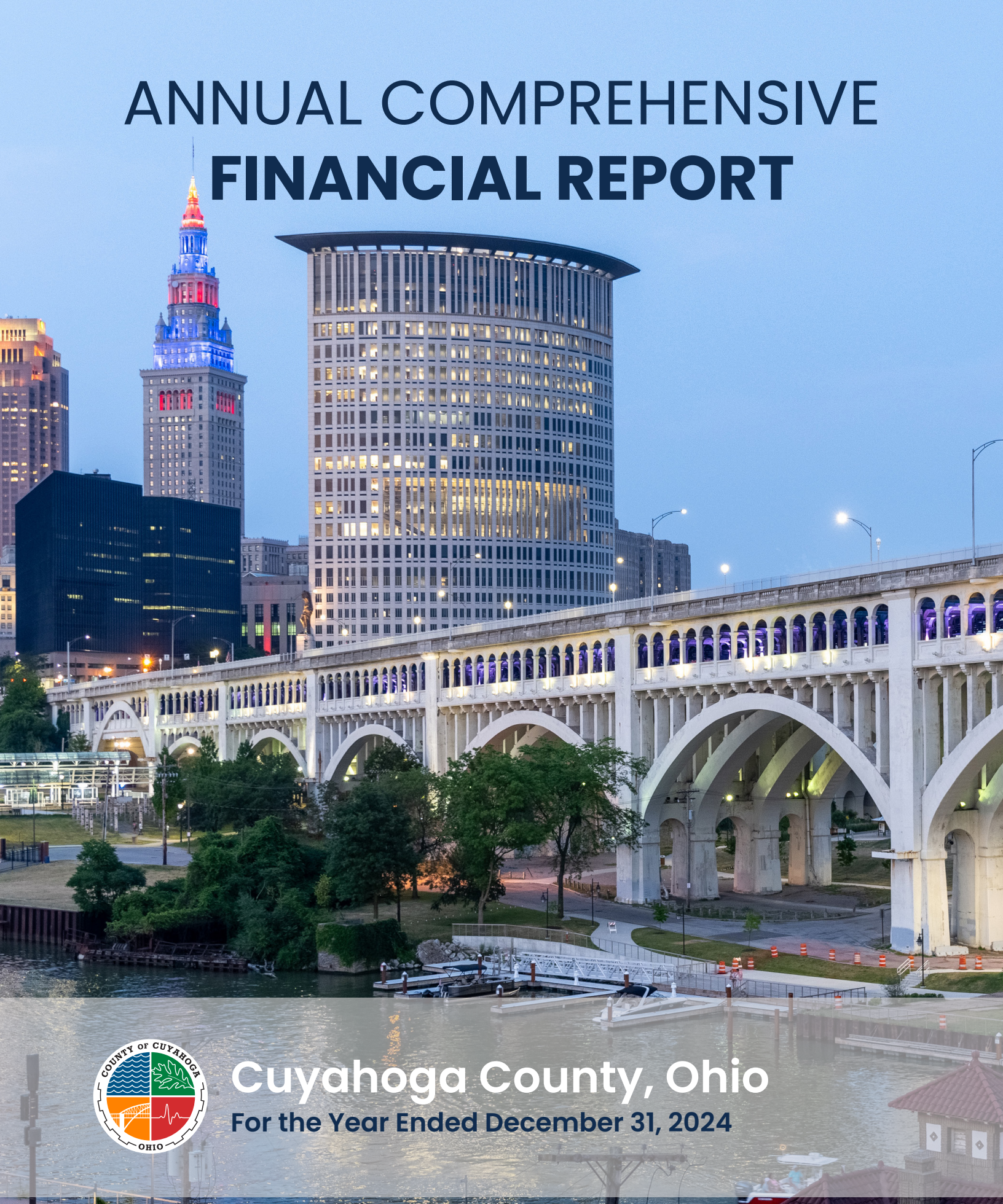
Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

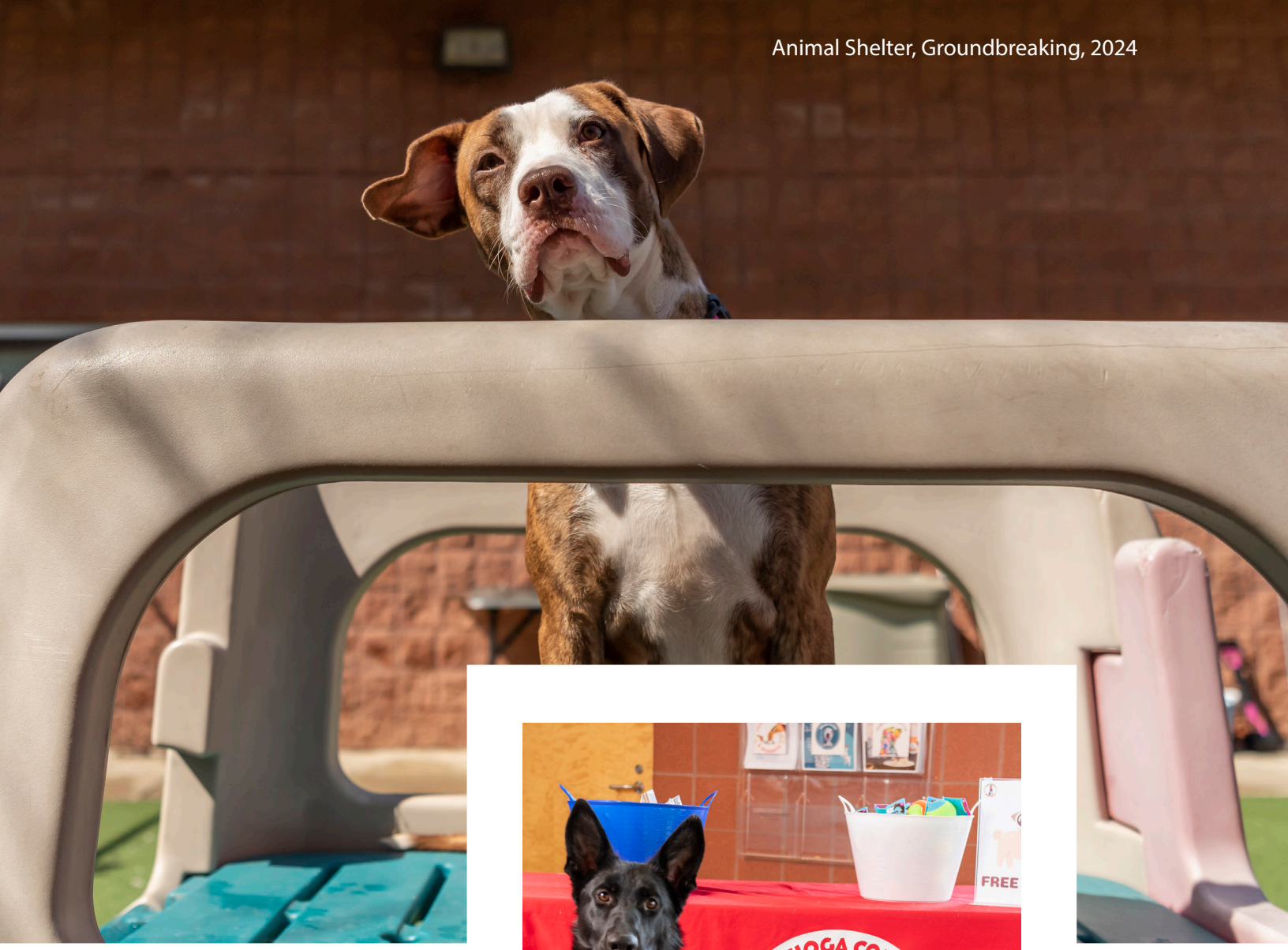
ANNUAL COMPREHENSIVE
FINANCIAL REPORT



Cuyahoga County, Ohio

For the Year Ended December 31, 2024

Animal Shelter, Groundbreaking, 2024



Cuyahoga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

Issued by The Cuyahoga County Fiscal Department:

Michael W. Chambers, CPA, Fiscal Officer

Leigh A. Tucker, CPA, Assistant Fiscal Officer

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Introductory Section

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Cuyahoga County, Ohio

Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
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June 30, 2025

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

We are pleased to present the Cuyahoga County Annual Comprehensive Financial Report for the year ended December 31, 2024. 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, 2024, and the Independent Auditor's Report on the basic financial statements is located at the front of the financial section of this report.

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the management; and evaluating the overall financial statement presentation. Included in the Annual Comprehensive Financial Report is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2024 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 diverse, 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 Ursuline College. These higher learning institutions are working on creating and maintaining 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 rich cultural landscape and numerous 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. These cultural institutions add significantly to the region's quality of life and have been integral to the contributing to the region's national recognition.

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

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

Residents and visitors also enjoy many outdoor recreational destinations. Cleveland Metroparks often referred to as the "Emerald Necklace" is the network of 18 park reservations that span over 25,000 acres and includes 325 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 Mid-American Conference Basketball Tournament, and the 2024 NCAA Women's Final Four event. Rocket Mortgage FieldHouse hosts 200 plus entertainment events annually, including the 2024 Rock & Roll Hall of Fame induction ceremonies and other 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 nineteen cities in the country with at least 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, villages, and townships the largest of which is the City of Cleveland, the County seat. Based upon the 2020 census, the County's population was 1,264,817 and the estimated population for 2024 is 1,240,594.

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 the educational services provided by the various school districts within the County and State, there are other special districts and governmental entities currently performing various public service functions in the County. These include, among others, Cleveland Metroparks (park and recreation facilities and programs), the Greater Cleveland Regional Transit Authority (mass transit), the Cleveland-Cuyahoga County Port Authority (lake port facilities and economic development activities), the Cuyahoga Community College District (two-year community college), the Cuyahoga County Library District (library facilities), the Cuyahoga County Board of Health (public health

and wellness), Cuyahoga County Solid Waste Management District (solid waste management), the Cuyahoga Metropolitan Housing Authority (low-income housing), the Northeast Ohio Regional Sewer District (wastewater collection and treatment) and the Cuyahoga Arts & Culture (support for the arts).

Organizations that are legally separate from the County are included as a component unit if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the County's reporting entity is provided in Notes 1, 24, 25, 28 and 29.

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 2024 budget.

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. These sectors are complemented by financial services and aerospace/aviation. 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 2024, the Downtown Core had 10,221 rental units with a 92.5 percent occupancy rate. The population of Downtown Cleveland more than doubled from 2000 through 2020. The continued growth of the Downtown Cleveland population has been supported by Cuyahoga County funding for both new construction and renovation of existing buildings for market rate rental units. The continued, on-going demand for downtown living has pushed the Downtown Cleveland's population to pass the 20,000 threshold. As of the fourth quarter of 2024, the downtown housing occupancy rate held steady at 90 percent. In terms of Downtown Cleveland office space, total downtown employees supported a 80.5 percent occupancy rate for Class A office space with an average asking lease rate of $23.80 per square foot per year which was a slight decrease in occupancy rate and average rate compared to 2023. The vacancy rate in downtown office space continues to be a challenge due to the increasing popularity of the remote and hybrid work model that has become a standard post-pandemic work arrangement

The County is corporate headquarters to eighteen corporations with annual revenues of more than one billion dollars in 2024. 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, Nordson, American Greetings, CBIZ Inc, Materion, Masterbrand, Olympic Steel, and Park- Ohio Holdings.

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.

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. Budgetary information for convention center hotel, arena renovation, ballpark renovation and rock hall expansion special revenue funds and GCHI and economic development revenue bonds – CCCFDC capital projects funds are not reported because it is not included in the entity for which the "appropriated budget" is adopted. The litter prevention and recycling special revenue fund and the convention center hotel construction capital projects fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided. 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

Cuyahoga County is finalizing a 5-year County-wide Strategic Plan in the second quarter of 2025. The outcome of this process will help guide investment over the next several years. This plan integrates recently completed departmental plans like the Economic Development Plan, Housing Plan, and Sustainability Plan. While the departmental plans highlight critical focus needs and strategies, the countywide plan highlights our vision, mission, values, and overall outcome objectives. As with any plan, the County will continue to evaluate and modify this plan as needed. The turbulent economic and political first quarter in 2025 highlights the need for governments to be nimble with a focus on protecting taxpayer dollars while still providing critical services to residents. Cuyahoga is committed to advancing initiatives in core outcomes areas for a healthy, safety, just, and prosperous community where everyone can achieve their full potential.

Jobs and Workforce

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 are to advance economic mobility by cultivating a diverse and resilient economic landscape in Cuyahoga that benefits all residents, business, and the overall prosperity of the community

Cuyahoga County updated its five-year economic development plan in 2024. Pillars of Cuyahoga County's economic development strategy are: (1) Promoting economic development ecosystem alignment and business growth; (2) Providing economic development resources to Cuyahoga County's 59 municipalities; (3) Supporting regional business retention, attraction, and expansion and; (4) Helping to create a growing, strong, workforce.

Cuyahoga County supports existing efforts and creates new opportunities that help job seekers establish career plans that integrate support, readiness, education, employment, career advancement, and entrepreneurship services. Job quality is a focused priority of these activities, which assist businesses and service providers with opportunities for career pathways, advancement, retention, and mobility. In addition, the County assists programs that promote rehabilitation and social reintegration of the re-entry population and encourages private-sector employers to remove barriers to employ jobseekers with criminal records.

Cuyahoga County has updated its lending practices to better support Transit Oriented Development countywide. Transit Oriented Development advances equity and economic growth by making jobs more accessible to residents and by reducing commuting costs.

Key highlights include:

- In 2024, Cuyahoga County launched its innovative Office of Small Business to connect smaller businesses to the services they need to succeed at all stages of development.
- In 2024, the County loaned approximately $4.3 million to help support 32 small businesses and create and retain nearly 184 jobs.
- In 2024, the County signed a Memorandum of Understanding with Policy Bridge to work on the Urban Agenda goals of assisting with poverty reduction and closing the wealth gap between Black, Hispanic and White households in Cuyahoga County.
- Cuyahoga County continued support of Cleveland Builds, helping to train approximately 300 diverse County residents for skilled construction trade positions.

Infrastructure and Housing

The County is working to create a connected Cuyahoga County where everyone has access to diverse housing options, multimodal transportation, and reliable infrastructure. The work is focused on the primary outcomes areas of having well-maintained County facilities and infrastructure, attainable housing opportunities, and the right-sized reliable and safe transportation system that meets our community needs. The County created a new Department of Housing and Community Development in 2023 to put more focus on the County's housing needs. In 2024, the Department of Housing secured a contract with Cleveland State University to finalize a Countywide Housing Plan. This plan highlights the need to help with the aging housing infrastructure, assist with providing support to build affordable and middle market homes, advocate at the state and federal level to highlight gaps in the system, and create and support programs that reduce housing costs and barriers to homeownership.

Key highlights include:

- Cuyahoga County received Emergency Rental Assistance (ERA) funding through the U.S. Treasury to assist residents who have been adversely impacted by the COVID-19 pandemic. The funding for the program allows the County to provide homeowner and rental assistance as well as housing stability, eviction prevention assistance, and utility assistance. The funding also allows the County to fund Affordable Housing projects. Cuyahoga County distributed more than $24 million in 2023 and nearly $16 million in 2024 for homeowner/rental assistance and affordable housing programs.

- The Office of Homeless Services released a Strategic Action Plan to End Homelessness through Housing in 2023 and began implementing a $3.9 million grant from HUD to participate in the Youth Homelessness Demonstration, with REACH Youth Action Board and A Place 4 Me Collaborative leading the initiative in 2024.

- Cuyahoga County launched an Affordable Housing Fund with $3 million of seed money to help address gaps in the current housing ecosystem.

- The Treasurer's Office, in conjunction with the Department of Housing and Community Development and Cuyahoga Job & Family Services, leveraged DTAC money to launch the Financial Empowerment Center in partnership with the Bloomberg Foundation. This center provides a central government sponsored location where Cuyahoga County and partner agencies can provide financial literacy to residents at the County headquarters and neighborhood agencies.

- The Treasurer's Office launched the Taxpayer Assistance Program using $2.5 million of DTAC money to help support older residents who are struggling with real estate tax delinquency. This program also assists the seniors with wrap around financial literacy and assistance.

- Cuyahoga County continued its commitment to providing residents with better access to Lake Erie. The Cuyahoga County Lakefront Public Access Plan aims to improve transportation networks and increase public access to Lake Erie in concert with shoreline stabilization efforts. It will cover 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. In June 2024, the County awarded the $10.8 million construction contract for the North Marginal Trail project. Two other lakefront projects – Lake-Clifton connector and Euclid Beach connector - are in final design phase with a target construction sale date in 2025. One other project, Highland Bluffs, is in the preliminary design phase.

- In 2024, Public Works contributed $3.2 million to eight ongoing road projects, allocated approximately $2.1 million to 9 communities as part of the County's 50/50 municipal programs, and awarded approximately $5.7 million to 56 municipalities as part of the County Road Maintenance Reimbursement Program.

- The Rediscover Veterans Memorial Bridge initiative, supported by a $7 million U.S. Department of Transportation Neighborhood Access & Equity grant, advances the reactivation of the historic streetcar level of the Veterans Memorial Bridge for public access. This effort includes the feasibility study, public events, stakeholder engagement, agency coordination, and ongoing public information.

- Cuyahoga County expended approximately $7 million towards building improvements as part of the 2024 Capital Plan.

Health and Human Services

The County's strategic priorities include ensuring equitable access to and coordination of quality services and partnerships that meet the complex needs of an individual throughout their lifespan. Through Invest in Children, Family and Children First Council, and other Health and Human Services programs, 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 prepared for post-secondary completion and career success, and every resident is on a path to upward mobility and career advancement.

Key highlights include:

- Cuyahoga County launched the first Child Wellness Campus after securing nearly $10 million in donations for this $14 million project. This campus is now viewed as a statewide model as the best wraparound approach to keep children safe and give them the services and skills to succeed in the next steps of their lives.

- On December 31, 2024, the Division of Children and Family Services had 2,080 children in temporary or permanent custody, down from 2,250 in 2023 and 2,300 in 2022. 1,725 children were in foster and kinship homes, down from 1,850 in 2023 and 1,930 in 2022. We face a continuing decline in foster homes. Despite this challenge, the County finalized 199 adoptions, giving children "forever homes."

- The County has established an Office of International Services "Welcome Center" staffed by employees in Job and Family Services and is aligning with regional partners like Global Cleveland to help support newcomers as they take their place in the local economy as workers and business owners. This includes culturally competent workforce development and services, which will increase the County's population and supply needed talent for industries. Cuyahoga County is home to more than 120 nationalities. The Welcoming Center is a major step toward becoming a Certified Welcoming community through Welcoming America.

Organizational Excellence

Cuyahoga County is committed to running an efficient, effective, and result-oriented government. 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 superior customer experience, and maintaining a healthy and safe workforce that reflects the best of what Cuyahoga County can be.

The County offers a variety of services to municipalities and residents throughout the region. Some of these services include road and bridge work, sewer services, emergency management notification, emergency management certifications, master planning, and justice services.

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. These partnerships are not just transactional but also relational, built on shared resources, risks, and decision-making processes. This approach is a testament to our commitment to finding innovative solutions and maintaining our service standards.

Key highlights include:

- The County completed the Sexennial Re-appraisal in 2024, which included individually reviewing approximately 570,000 parcels throughout the County. This re-appraisal resulted in a 32 percent property value increase throughout the County**.**

- The Department of Informational Technology, in conjunction with the Communications Department, upgraded the County's website to be more customer-friendly, highlighting content that is used more widely by those accessing the site.

- The Fiscal Office continued to emphasize expanding accessibility and outreach in our neighborhoods. Events such as Great Estates, Re-Appraisal meetings, Self-Service Kiosks, tax collection in Auto Title Bureaus and Key Bank branches all help the County to be more visible and available to the residents we serve.

- In 2024, Cuyahoga County Innovation trained 487 employees in Yellow Belt, 200 in Green Belt, and 21 in Black Belt with projects saving the County over $6.1 million in operational improvements.

Public Safety and Justice
Cuyahoga County is continuing to strengthen our community through justice system reform and ensuring responsive and innovative approaches to Public Safety.

Key highlights include:

- Preparations are underway to build a new Cuyahoga County Central Campus which includes a new jail, behavioral care center, re-entry space and Sheriff's headquarters in Garfield Heights. The campus will improve the services and conditions for those in our custody.

- The Department of Information Technology and Sheriff's Department have been working for several months to upgrade the Jail Management System (JMS) which is scheduled to launch by 2026.

- Staffing studies are underway on both law enforcement and the corrections center.

Sustainability and Resiliency

Our focus is growing a healthy natural environment and developing the County in a sustainable manner to be better prepared for the impacts of climate change. The Department of Sustainability updated the Countywide Sustainability Strategy in 2024. There are three primary goals for this plan which include the following: (1) Steward a healthy environment to enhance the well-being of Cuyahoga County residents and visitors; (2) Develop the County in a sustainable manner and enable equitable, green jobs; (3) Engage, educate, and activate our stakeholders on important sustainability matters.

We are making investments and allocating more resources to climate and sustainability. Internally and externally, Cuyahoga County is poised to become the Freshwater Capital of the world.

Key highlights include:

- Cuyahoga County has been at the forefront of environmental initiatives, collaborating with various government agencies and community organizations. In the past four years, Cuyahoga County funded 97 projects from 41 applicants in 25 municipalities, resulting in the planting of approximately 10,187 new trees through the Healthy Urban Tree Canopy Program. The County also participated in 331 residential solar installations through the Solar Co-Op Program, now called Solar Switch.

- Cuyahoga County is on the Climate Data Platform's A-List. The climate nonprofit recognizes communities for their efforts to lower greenhouse gas footprint and address climate hazards. Of 900 local governments worldwide that received scores, Cuyahoga County ranks in the top 13 percent. The Climate Registry selected Cuyahoga County to host the 2024 Climate Leadership Conference. The annual event brought experts from around the world to discuss innovative solutions for the climate crisis and award leaders in the field. The County is in the process of creating a Climate Action Plan to help support 100 percent renewable energy by 2050, produce cleaner transportation with the purchase of cleaner fuel vehicles, promote alternative transportation, and teach about our ecosystem and how to protect our natural assets.

- In 2024, federal money helped launch the Fresh Water Institute, a program to fully develop and utilize our abundant freshwater resources to attract new residents and businesses. The growth of our Fresh Water Institute is a priority in the coming years to embrace our largest asset in this region, water. Lake Erie and the Cuyahoga River are economic engines if the County focuses on restoring and preserving its water sources and developing new industries heavily reliant on freshwater to sustain and expand their operations.

- In 2024, 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, 2023. 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, 2023 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.

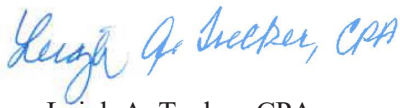
Cuyahoga County achieved the Auditor of State award with Distinction for fiscal year 2023. This award is given to local governments and school districts that demonstrate exemplary financial accountability and have a "clean" audit report.

Acknowledgments

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

Sincerely,

Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer



Leigh A. Tucker, CPA
Cuyahoga County Assistant Fiscal Officer

Elected Officials

County Council

President, District 8……...……...Pernel Jones, Jr
Vice-President, District 10……..... Cheryl L. Stephens
District 1.....Patrick Kelly
District 2.....Dale Miller
District 3.....Martin J. Sweeney
District 4.....Michael Byrne
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.....Chris Ronayne
County Prosecutor.....Michael C. O'Malley

Court Elected Officials

Eighth District Court of Appeals . ..... Judge Eileen T. Gallagher, Administrative

Judge Mary J. Boyle
Judge Eileen A. Gallagher
Judge Emanuella D. Groves
Judge Kathleen A. Keough
Judge Anita Laster Mays
Judge Michelle J. Sheehan
Judge Frank D. Celebrezze
Judge Sean Gallagher
Judge Lisa B. Forbes
Judge Mary Eileen Kilbane
Judge Michael J. Ryan

Court of Common Pleas..... Judge Brendan J. Sheehan, Administrative and Presiding

Judge Richard Bell
Judge Maureen E. Clancy
Judge Peter J. Corrigan
Judge Steven E. Gall
Judge Kelly A. Gallagher
Judge Emily Hagan
Judge Ashley Kilbane
Judge David T. Matia
Judge William T. McGinty
Judge Brian Mooney
Judge John P. O'Donnell
Judge Nancy M. Russo
Judge Shirley Strickland Saffold
Judge Michael Shaughnessy
Judge Kathleen A. Sutula
Judge William F.B. Vodrey
Judge Deena R. Calabrese
Judge Cassandra Collier-Williams
Judge Nancy A. Fuerst
Judge Hollie L. Gallagher
Judge Shannon M. Gallagher
Judge Kevin J. Kelley
Judge Kira Krivosh
Judge Timothy P. McCormick
Judge Sherrie Miday
Judge Jennifer O'Donnell
Judge John J. Russo
Judge Jeffrey Saffold
Judge Andrew J. Santoli
Judge John D. Sutula
Judge Deborah M. Turner

(continued)

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

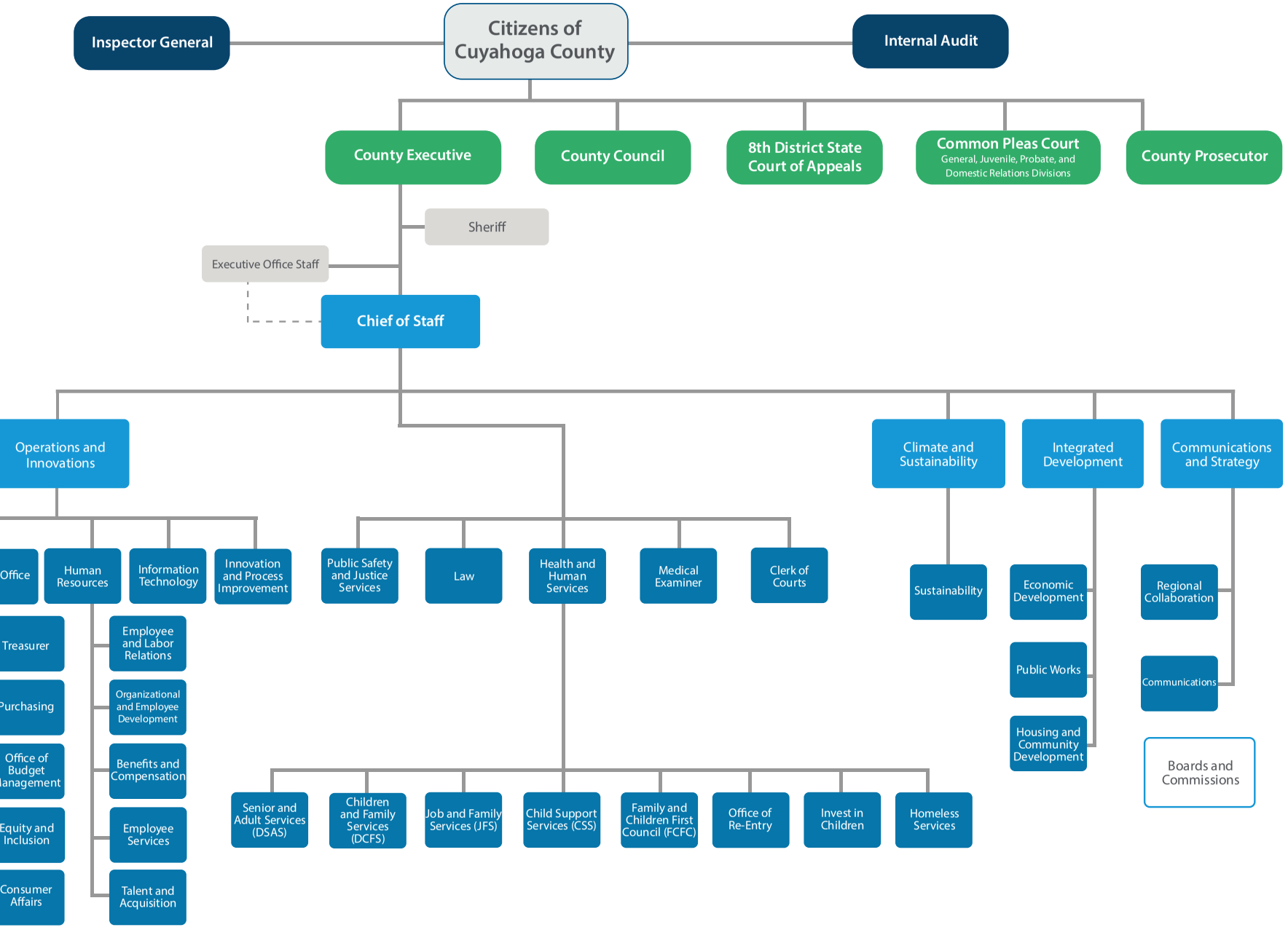
Probate Court .....Anthony J. Russo, Presiding Judge
Judge Laura J. Gallagher

Juvenile Court .....Judge Thomas F. O'Malley, Administrative Judge
Judge Nicholas Celebrezze — Judge Alison L. Floyd
Judge Anne McDonough — Judge Jennifer L. O'Malley
Judge Kristin W. Sweeney

Appointed Charter Officials

Clerk of Courts.....Nailah K. Byrd
Chief Economic Development Officer .....Paul Herdeg
Director of Internal Audit .....Cory Swaisgood
Director of Law.....Richard D. Manoloff
Director of Health and Human Services .....David Merriman
Director of Public Works.....Michael W. Dever
Fiscal Officer .....Michael C. Chambers
Medical Examiner..... Dr. Thomas P. Gilson
Sheriff .....Harold Pretel
Treasurer.....Bradley Cromes

Cuyahoga County Organization Chart



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, 2023

Christopher P. Morrill

Executive Director/CEO

Financial Section

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio (the "County"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, and County Board of Developmental Disabilities Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represents 96 percent, 97 percent, and 98 percent, respectively of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2024, and the respective changes in financial position for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Metrohealth System, is based solely on the report of other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County'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 County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 30, 2025

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, 2024. 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 2024 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2024 by approximately $1.1 billion (net position). Of the approximately $1.1 billion of net position, governmental activities accounted for approximately $977.9 million of net position and business-type activities accounted for approximately $127.9 million of net position.

- The County's overall net position decreased by $65 million from the prior year primarily due to the decrease in cash due to the continued spend down of the American Rescue Plan Act (ARPA) funding and reduced funding for the Emergency Rental Assistance Program funds received from the federal government.

- As of the end of 2024, the County's governmental funds reported a combined ending balance of $1.32 billion, which is a decrease of approximately $168 million from the prior year. Of the combined fund balance, $168.5 million was considered unassigned and available for spending at the County's discretion.

- As of the end of 2024, the County's unassigned fund balance for the General Fund was $169.6 million or 28.7 percent of total General Fund expenditures (including transfers out). Unassigned fund balance for the General Fund decreased by $44.3 million or 20.7 percent when compared to the prior year's General Fund unassigned fund balance.

- In 2024, the County issued $50 million in Economic Development Revenue Bonds to finance the expansion and renovation of the Rock and Roll Hall of Fame and Museum. The County also issued $131.6 million Refunding Certificates of Participation for the County's Hilton Hotel.

- In 2024, the County made the final payment of $52.9 million to complete the refunding of the 2014 Sales Tax Revenue Bonds.

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.

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 2024?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources* and *liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital's Board of Trustees who has certain powers and duties. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2024 this support amounted to $35,000,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loan payable due to the County. During 2024, the County paid $36,000,000 in financed purchase payment and $4,550,000 as required by various agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2024 compared to 2023:

(Table 1)
Net Position
(in thousands)

	Governmental Activites		Business-Type Activites		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	$2,042,959	$2,205,548	$67,715	$73,334	$2,110,674	$2,278,882
Noncurrent Assets:						
Net Pension Asset	8,398	6,371	157	120	8,555	6,491
Net OPEB Asset	25,186	242	467	0	25,653	242
Capital Assets, Net	1,218,737	1,164,552	97,205	98,372	1,315,942	1,262,924
Total Assets	3,295,280	3,376,713	165,544	171,826	3,460,824	3,548,539
Deferred Outflows of Resources						
Pension	236,941	351,226	4,393	6,520	240,959	357,231
OPEB	22,424	52,612	409	992	22,596	53,601
Asset Retirement Obligation	4	9	8	10	12	19
Deferred Amount on Refunding	2,470	2,913	0	0	2,470	2,913
Total Deferred Outflows of Resources	261,839	406,760	4,810	7,522	266,037	413,764
Liabilities						
Current Liabilities	146,716	146,704	2,271	1,787	148,987	148,491
Long-term Liabilities						
Due within one Year	165,088	125,808	1,693	1,210	166,781	127,018
Due in More than one Year						
Net Pension Liability	739,492	834,161	13,790	15,701	753,282	849,862
Net OPEB Liability	0	17,448	0	329	0	17,777
Other Amounts	1,051,890	1,130,459	12,353	13,081	1,064,243	1,143,540
Total Liabilities	2,103,186	2,254,580	30,107	32,108	2,133,293	2,286,688
Deferred Inflows of Resources						
Pension	2,259	2,614	217	468	2,102	2,566
OPEB	14,670	6,008	261	111	14,693	6,117
Property Taxes	434,626	418,222	0	0	434,626	418,222
Leases	3,575	3,039	11,878	12,428	15,453	15,467
Deferred Gain on Refunding	20,947	8,079	0	0	20,947	8,079
Total Deferred Inflows of Resources	476,077	437,962	12,356	13,007	487,821	450,451
Net Position						
Net Investment in Capital Assets	660,808	543,217	84,556	84,686	745,364	627,903
Restricted	821,100	906,109	624	120	821,724	906,229
Unrestricted (Deficit)	(504,052)	(358,395)	42,711	49,427	(461,341)	(308,968)
Total Net Position	$977,856	$1,090,931	$127,891	$134,233	$1,105,747	$1,225,164

New Accounting Pronouncements

For 2024, the County implemented GASB Statement No. 101 *Compensated Absences*. The County also implemented GASB Statement No. 100 *Accounting Changes and Error Corrections*, which does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The implementation of GASB 101 resulted in recognizing an additional compensated absences liabilities of $53.90 million in governmental activities and $815,607 in business-type activities at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense (see Note 3).

Governmental and Business-Type Activities

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2024. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Governmental activities total assets decreased primarily due to a decrease in cash due to the continued spend down of the American Rescue Plan Act (ARPA) funding and reduced funding for the Emergency Rental Assistance Program funds received from the federal government. Total liabilities in both governmental and business-type activities decreased from prior year primarily due to the changes in net pension and OPEB liabilities.

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 2024 and 2023:

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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues						
Charges for Services and Operating Assessments	$172,566	$157,845	$35,547	$35,327	$208,113	$193,172
Operating Grants, Contributions and Interest	406,542	406,819	114	152	406,656	406,971
Capital Grants and Contributions	33,612	35,055	408	183	34,020	35,238
Total Program Revenues	612,720	599,719	36,069	35,662	648,789	635,381
General Revenues						
Property Taxes	407,472	407,854	0	0	407,472	407,854
Sales Taxes	332,678	329,984	1,533	1,535	334,211	331,519
Hotel/Lodging Taxes	54,181	48,866	0	0	54,181	48,866
Excise Tax	13,294	13,703	0	0	13,294	13,703
Local Permissive Taxes	14,149	19,468	0	0	14,149	19,468
Admission Tax	4,908	1,681	0	0	4,908	1,681
Payments in Lieu of Taxes	4,204	2,485	0	0	4,204	2,485
Grants and Entitlements	78,324	79,810	0	0	78,324	79,810
Gain on Sale of Capital Assets	20,844	95	38	50	20,882	145
Unrestricted Contributions	775	360	0	0	775	360
Investment Earning/Interest	141,164	92,791	334	350	141,498	93,141
Other	23,283	27,042	213	158	23,496	27,200
Total General Revenues	1,095,276	1,024,139	2,118	2,093	1,097,394	1,026,232
Total Revenues	1,707,996	1,623,858	38,187	37,755	1,746,183	1,661,613
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	182,116	254,009	0	0	182,116	254,009
External Portion	1,943	4,145	0	0	1,943	4,145
Judicial	568,533	520,558	0	0	568,533	520,558
Public Works	73,433	78,359	0	0	73,433	78,359
Health and Safety						
Primary Government	163,414	153,384	0	0	163,414	153,384
Intergovernmental	1,150	1,945	0	0	1,150	1,945
Social Services	547,842	522,226	0	0	547,842	522,226
Community Development	200,182	102,855	0	0	200,182	102,855
Interest and Fiscal Charges	37,829	41,343	0	0	37,829	41,343
Sanitary Engineer	0	0	24,410	33,319	24,410	33,319
County Airport	0	0	4,900	4,065	4,900	4,065
County Parking Garage	0	0	3,746	3,507	3,746	3,507
Public Utilities	0	0	632	526	632	526
Information Systems	0	0	756	566	756	566
Total Program Expenses	1,776,442	1,678,824	34,444	41,983	1,810,886	1,720,807
Increase (Decrease) in Net Position before Transfers	(68,446)	(54,966)	3,743	(4,228)	(64,703)	(59,194)
Transfers	9,269	4,675	(9,269)	(4,675)	0	0
Change in Net Position	(59,177)	(50,291)	(5,526)	(8,903)	(64,703)	(59,194)
Net Position Beginning of Year as Previously Reported	1,090,931	1,141,222	134,233	143,136	1,225,164	1,284,358
Change in Accounting Principle (See Note 3)	(53,898)	0	(816)	0	(54,714)	0
Restated Net Position Beginning of Year	1,037,033	1,141,222	133,417	143,136	1,170,450	1,284,358
Net Position End of Year	$977,856	$1,090,931	$127,891	$134,233	$1,105,747	$1,225,164

New Accounting Pronouncements

The preceding table separately reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 100, *Accounting Changes and Error Corrections* does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect activity related to the additional compensated absences expenses required under GASB 101, *Compensated Absences*. (See also explanation of new accounting pronouncements provided related to Net Position - Table 1 and explanation provided in Note 3.)

Governmental and Business-Type Activities

Overall, total revenues and total expenses remained relatively constant from 2023 to 2024. Several items of note from the governmental activities are as follows:

- Payment of $37.5 million for purchase of land for construction of new jail/justice center.
- Decreased intergovernmental revenue due to lower Emergency Rental Assistance (ERA) funding from the U.S. Treasury in 2024.
- Community development increased due to ongoing renovations to Progressive Field and Rock Hall.
- Refunded Taxable Economic Development Revenue Bonds, Tax Exempt General Obligation Bonds, and Taxable General Obligation Bonds resulting in annual debt service savings.
- Investment earnings and interest increased from 2023 due to the improving interest rate environment and a stronger overall market performance.

Revenues and expenses in the business-type activities held fairly constant between 2023 and 2024. An item of note is as follows:

- The Sanitary Engineer expenses decreased due to a decrease in infrastructure maintenance and repair work within the service communities.

Component Unit – MetroHealth System

The MetroHealth System is the more significant of the County's component units. It is the public health care system for the County and is organized and operated by its Board of County Hospital Trustees pursuant to Chapter 339 of the Ohio Revised Code. Financial and operating highlights for 2024:

- In 2024, net patient revenue increased 9.5 percent driven by an increase in the volumes of various clinical services.
- Other operating revenue increased 11.2 percent primarily due to increased pharmacy operations.
- Discharges increased 2.9 percent and emergency room visits increased 6.3 percent.
- In-person outpatient visits increased by 9.5 percent while virtual telehealth visits increased 27.4 percent, resulting in an overall increase in total outpatient visits of 10.8 percent.
- Patient days increased 3.0 percent from 2023 results.
- Total outpatient surgical volumes increased 3.6 percent.

Financial Analysis of the County's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of $1.32 billion. Approximately $168.5 million of this amount constitutes unassigned fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had a net decrease in the fund balance of $31.77 million during 2024. The decrease in fund balance was primarily due to increased spending for various social service programs.

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had a decrease in fund balance as expenditures increased from the prior year. Investment earnings and interest revenue increased as a result of the improved interest rate environment and overall improvement in market performance. Expenditures increased from prior year due to the increase spending for indigent defense, capital and construction projects, debt service principal payments, and various social service programs.

The County Board of Developmental Disabilities fund had a decrease in fund balance primarily due to the increased expenditures for community residential contractual services. Partially offsetting the increased expenditures was an increase in cash due to the sale of various Board of Developmental Disabilities land and buildings.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the proprietary major sanitary engineer fund decreased due expenses and transfers out exceeding operating and non-operating revenues.

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 2024, 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 $22,335,368 less than certification primarily due to receiving less charges for services. Actual expenditures were $39,936,189 less than appropriations due to the County's continued ability to use coronavirus relief funds.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2024 values compared to 2023.

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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$125,456	$88,251	$6,199	$6,199	$131,655	$94,450
Construction in Progress	104,671	48,513	0	1,031	104,671	49,544
Land Improvements	759	1,152	37,104	38,816	37,863	39,968
Utility Plant	0	0	25,564	26,376	25,564	26,376
Buildings, Structures and Improvements	826,201	854,105	15,345	16,461	841,546	870,566
Furniture, Fixtures and Equipment	8,114	7,497	1,769	1,823	9,883	9,320
Vehicles	6,500	4,635	8,516	4,932	15,016	9,567
Infrastructure	110,206	115,880	0	0	110,206	115,880
Intangible Asset - Software	19,925	23,771	0	0	19,925	23,771
Intangible Asset - Community Center Use	151	302	0	0	151	302
Right to Use Lease - Buildings	5,561	8,546	2,708	2,734	8,269	11,280
Right to Use Lease - Equipment	414	295	0	0	414	295
Right to Use Software	10,779	11,605	0	0	10,779	11,605
Total Capital Assets	$1,218,737	$1,164,552	$97,205	$98,372	$1,315,942	$1,262,924

Governmental activities total capital assets increased $54.2 million. Land increased by a net $37.2 million in 2024, due primarily to the purchase of land to be used for construction of the County's new correction center. Construction in progress was higher in 2024 by $56.2 million, due primarily to the remodeling and renovation of the Global Center for Health Innovation (GCHI) and multiple bridge renovation projects. These increases were partially offset by a net increase in annual depreciation/amortization of approximately $37.6 million after disposals.

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

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	
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	$225,065	$238,152	$0	$0	$225,065	$238,152
Revenue Bonds	588,269	595,383	0	0	588,269	595,383
Certificates of Participation	137,418	169,347	0	0	137,418	169,347
OWDA Loans	842	916	7,887	8,770	8,729	9,686
OPWC Loans	157	222	2,033	2,177	2,190	2,399
Asset Retirement Obligation	129	129	54	54	183	183
Financed Purchases	162,813	197,944	0	0	162,813	197,944
Leases	6,099	8,841	2,708	2,734	8,807	11,575
SBITAs	10,488	11,090	0	0	10,488	11,090
Compensated Absences	85,697	88,141	1,364	1,372	87,061	89,513
Net Pension Liability						
OPERS	737,306	831,477	13,790	15,701	751,096	847,178
STRS	2,187	2,684	0	0	2,187	2,684
Net OPEB Liability						
OPERS	0	17,448	0	329	0	17,777
Total	$1,956,470	$2,161,774	$27,836	$31,137	$1,984,306	$2,192,911

Detailed information regarding long-term debt is included in the notes to the financial statements and as such, the 2023 long-term debt information above articulates to the January 1, 2024, restated amounts in Note 21 rather than the 2023 amounts presented in Table 1. (See Note 21)

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

Cuyahoga County maintained their "AAA" rating from Standard & Poor's and the rating from Moody's Investors Services was upgraded to "Aa1" 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	Aa1	AAA
Nontax Revenue	Aa3	AA
Lease Revenue Bonds (Admin. HQ)	Aa3	AA-
Certificates of Participation (Hotel Project)	A1	AA-
County Guaranty Bonds (Flats Projects)	A1	AA-

The County's overall legal debt margin was $746 million at December 31, 2024. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

Current Issues

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

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

Contacting the County's Financial Management

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

Cuyahoga County, Ohio
Statement of Net Position
December 31, 2024

	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	$898,899,167	$38,730,796	$937,629,963	$84,697,000	$3,129,855
Cash and Cash Equivalents:					
In Segregated Accounts	13,028,162	0	13,028,162	0	0
In Segregated Capital Accounts	0	0	0	0	4,100,251
With Fiscal Agents	190,119,453	1,256,500	191,375,953	0	0
Investments	0	0	0	670,327,000	0
Materials and Supplies Inventory	0	47,802	47,802	29,226,000	0
Accrued Interest Receivable	86,760,929	0	86,760,929	0	0
Accounts Receivable	7,176,866	451,446	7,628,312	176,367,000	1,222,135
Other Receivable	0	0	0	72,162,000	0
Internal Balances	18,810,925	(18,810,925)	0	0	0
Intergovernmental Receivable	91,858,194	34,933	91,893,127	0	1,948,279
Leases Receivable	3,574,829	11,877,999	15,452,828	0	0
Financed Purchase Receivable from Primary Government	0	0	0	0	92,480,161
Prepaid Items	2,369,673	0	2,369,673	32,105,000	301,890
Sales Taxes Receivable	86,905,250	383,425	87,288,675	0	0
Property Taxes Receivable	477,795,434	0	477,795,434	0	0
Permissive Motor Vehicle License Tax Receivable	1,385,827	0	1,385,827	0	0
Special Assessments Receivable	0	33,743,376	33,743,376	0	0
Payments in Lieu of Taxes Receivable	33,026	0	33,026	0	0
Loans Receivable, Net	71,760,145	0	71,760,145	0	0
Loans Receivable from Component Unit	92,480,161	0	92,480,161	0	0
Net Pension Asset	8,398,077	157,074	8,555,151	17,593,000	0
Net OPEB Asset	25,186,501	467,041	25,653,542	37,735,000	0
Other Assets	0	0	0	136,553,000	0
Nondepreciable Capital Assets	230,126,599	6,198,695	236,325,294	218,472,000	1,480,854
Depreciable Capital Assets, Net	988,610,484	91,005,985	1,079,616,469	1,150,887,000	10,390,206
Total Assets	3,295,279,702	165,544,147	3,460,823,849	2,626,124,000	115,053,631
Deferred Outflows of Resources					
Pension	236,940,661	4,392,751	240,959,081	337,694,000	0
OPEB	22,423,665	409,499	22,595,513	33,698,000	0
Asset Retirement Obligation	4,300	7,835	12,135	0	0
Deferred Amount on Refunding	2,470,455	0	2,470,455	937,000	0
Total Deferred Outflows of Resources	261,839,081	4,810,085	266,037,184	372,329,000	0
Liabilities					
Accounts Payable	38,379,234	234,914	38,614,148	84,444,000	2,209,315
Accrued Wages	24,585,573	509,884	25,095,457	61,256,000	0
Contracts Payable	4,879,020	1,019,226	5,898,246	0	1,587,016
Other Liabilities	0	0	0	14,964,000	0
Intergovernmental Payable	20,730,108	360,924	21,091,032	8,039,000	0
Retainage Payable	621,160	0	621,160	0	361,263
Accrued Interest Payable	7,215,170	0	7,215,170	21,179,000	0
Claims Payable	11,546,175	0	11,546,175	0	0
Unearned Revenue	31,776,500	27,315	31,803,815	0	1,335,241
Accrued Compensatory Time Leave Payable	1,718,347	9,037	1,727,384	0	0
Employee Withholdings Payable	5,263,788	109,166	5,372,954	0	0
Long-Term Liabilities:					
Due Within One Year	165,088,296	1,693,269	166,781,565	58,416,000	32,411,582
Due In More Than One Year:					
Net Pension Liability (See Note 18)	739,492,256	13,790,197	753,282,453	960,741,000	0
Other Amounts	1,051,890,260	12,352,773	1,064,243,033	1,219,303,000	61,341,021
Total Liabilities	2,103,185,887	30,106,705	2,133,292,592	2,428,342,000	99,245,438
Deferred Inflows of Resources					
Pension	2,258,440	217,623	2,101,732	11,211,000	0
OPEB	14,670,254	261,087	14,693,690	23,594,000	0
Property Taxes	434,625,990	0	434,625,990	0	0
Leases	3,574,829	11,877,999	15,452,828	57,957,000	0
Deferred Gain on Refunding	20,946,779	0	20,946,779	0	0
Total Deferred Inflows of Resources	$476,076,292	$12,356,709	$487,821,019	$92,762,000	$0

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2024

	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	$660,807,841	$84,555,896	$745,363,737	$246,708,000	$10,598,618
Restricted for:					
Capital Projects	29,600,108	0	29,600,108	0	0
Health and Human Services	59,584,252	0	59,584,252	0	0
Motor Vehicle	62,285,576	0	62,285,576	0	0
Developmental Disabilities	208,040,681	0	208,040,681	0	0
Community Development Programs	79,369,913	0	79,369,913	0	0
Children's Services	9,072,644	0	9,072,644	0	0
Alcohol and Drug Preventative Services	19,918,809	0	19,918,809	0	0
Opioid Healthcare Programs	108,885,856	0	108,885,856	0	0
Health and Safety Services	22,276,592	0	22,276,592	0	0
Land Reutilization	134,496	0	134,496	0	0
Convention Center Hotel Operations	18,917,143	0	18,917,143	0	0
Tax Assessment Operations	54,840,695	0	54,840,695	0	0
General Government	18,241,565	0	18,241,565	0	0
Judicial Services	53,505,091	0	53,505,091	0	0
Social Services	12,141,918	0	12,141,918	0	0
Infrastructure System Operations	1,491	0	1,491	0	0
Unclaimed Monies	24,935,661	0	24,935,661	0	0
Pension and OPEB Plans	33,584,578	624,115	34,208,693	55,328,000	0
Other Purposes	5,763,688	0	5,763,688	0	0
MetroHealth System					
Expendable	0	0	0	63,853,000	0
Nonexpendable	0	0	0	23,823,000	0
Unrestricted (Deficit)	(504,051,994)	42,710,807	(461,341,187)	87,637,000	5,209,575
Total Net Position	$977,856,604	$127,890,818	$1,105,747,422	$477,349,000	$15,808,193

(1) Dollars rounded to the nearest thousands

*After deferred outflows of resources and deferred inflows of resources related to the change in internal proportionate share of pension and OPEB-related items have been eliminated.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2024

	Expenses	Program Revenues: Charges for Services and Operating Assessments	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	$182,116,114	$41,322,393	$11,333,482	$377,817
Legislative and Executive - External Portion	1,943,183	1,943,183	0	0
Judicial	568,532,434	82,647,995	63,468,676	0
Public Works	73,432,901	3,148,014	21,176,757	27,913,758
Health and Safety - Primary Government	163,413,980	2,318,080	37,716,717	0
Health and Safety - Intergovernmental	1,150,220	0	0	0
Social Services	547,841,615	5,869,300	233,931,948	0
Community Development	200,182,121	35,317,197	38,914,032	5,320,454
Interest	37,829,384	0	0	0
Total Governmental Activities	1,776,441,952	172,566,162	406,541,612	33,612,029
Business-Type Activities:				
Sanitary Engineer	24,409,668	29,306,669	114,400	0
County Airport	4,900,419	779,018	0	8,849
County Parking Garage	3,745,595	4,925,768	0	0
Public Utilities	632,023	9,387	0	399,285
Cuyahoga County Information Systems	756,598	525,951	0	0
Total Business-Type Activities	34,444,303	35,546,793	114,400	408,134
Total - Primary Government	$1,810,886,255	$208,112,955	$406,656,012	$34,020,163
Component Units				
MetroHealth System (1)	$2,069,302,000	$1,376,489,000	$19,825,000	$42,000
Cuyahoga County Convention Facilities Development Corporation	51,306,472	19,428,184	20,642,181	0
Total - Component Units	$2,120,608,472	$1,395,917,184	$40,467,181	$42,000

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
Local Permissive Taxes
Admission Tax
Payments in Lieu of Taxes
Grants and Entitlements not Restricted to Specific Programs
Gain on Sale of Capital Asset
Unrestricted Contributions
Investment Earnings/Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year as Previously Reported

Change in Accounting Principle (See Note 3)

Restated Net Position Beginning of Year

Net Position End of Year

(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
($129,082,422)	$0	($129,082,422)	$0	$0
0	0	0	0	0
(422,415,763)	0	(422,415,763)	0	0
(21,194,372)	0	(21,194,372)	0	0
(123,379,183)	0	(123,379,183)	0	0
(1,150,220)	0	(1,150,220)	0	0
(308,040,367)	0	(308,040,367)	0	0
(120,630,438)	0	(120,630,438)	0	0
(37,829,384)	0	(37,829,384)	0	0
(1,163,722,149)	0	(1,163,722,149)	0	0
0	5,011,401	5,011,401	0	0
0	(4,112,552)	(4,112,552)	0	0
0	1,180,173	1,180,173	0	0
0	(223,351)	(223,351)	0	0
0	(230,647)	(230,647)	0	0
0	1,625,024	1,625,024	0	0
(1,163,722,149)	1,625,024	(1,162,097,125)	0	0
0	0	0	(672,946,000)	0
0	0	0	0	(11,236,107)
0	0	0	(672,946,000)	(11,236,107)
34,371,112	0	34,371,112	0	0
10,936,725	0	10,936,725	0	0
217,462,941	0	217,462,941	0	0
45,686,053	0	45,686,053	0	0
99,014,581	0	99,014,581	0	0
325,372,487	0	325,372,487	0	0
7,305,798	0	7,305,798	0	0
0	1,532,815	1,532,815	0	0
54,181,545	0	54,181,545	0	0
13,293,711	0	13,293,711	0	0
14,149,345	0	14,149,345	0	0
4,907,843	0	4,907,843	0	0
4,204,253	0	4,204,253	0	0
78,323,731	0	78,323,731	0	0
20,844,378	38,330	20,882,708	0	0
774,971	0	774,971	0	0
141,163,859	333,557	141,497,416	63,728,000	4,050,135
23,283,255	213,105	23,496,360	585,242,000	5,494,485
1,095,276,588	2,117,807	1,097,394,395	648,970,000	9,544,620
9,269,430	(9,269,430)	0	0	0
1,104,546,018	(7,151,623)	1,097,394,395	648,970,000	9,544,620
(59,176,131)	(5,526,599)	(64,702,730)	(23,976,000)	(1,691,487)
1,090,931,216	134,233,024	1,225,164,240	501,325,000	17,499,680
(53,898,481)	(815,607)	(54,714,088)	0	0
1,037,032,735	133,417,417	1,170,450,152	501,325,000	17,499,680
$977,856,604	$127,890,818	$1,105,747,422	$477,349,000	$15,808,193

Cuyahoga County, Ohio
Balance Sheet
Governmental Funds
December 31, 2024

	General	Human Services	County Board of Developmental Disabilities	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	$159,613,811	$7,843,538	$200,594,671	$0	$477,898,996	$845,951,016
Cash and Cash Equivalents In Segregated Accounts	6,785,609	1,612	77,656	0	6,163,285	13,028,162
Accrued Interest Receivable	53,627,847	0	0	0	33,133,082	86,760,929
Accounts Receivable	3,472,993	144,183	0	0	3,559,690	7,176,866
Interfund Receivable	16,670,835	0	0	0	0	16,670,835
Intergovernmental Receivable	29,633,582	24,356,297	8,543,602	0	27,235,497	89,768,978
Sales Taxes Receivable	86,216,102	0	0	0	689,148	86,905,250
Property Taxes Receivable	47,321,241	135,361,521	113,522,190	0	181,590,482	477,795,434
Payments in Lieu of Taxes Receivable	0	0	0	0	33,026	33,026
Permissive Motor Vehicle License Tax Receivable	0	0	0	0	1,385,827	1,385,827
Lease Receivable	1,414,135	0	894,127	0	1,266,567	3,574,829
Loans Receivable, Net	0	0	0	92,480,161	71,760,145	164,240,306
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	24,935,661	0	0	0	0	24,935,661
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	190,119,453	190,119,453
Total Assets	$429,691,816	$167,707,151	$323,632,246	$92,480,161	$994,835,198	$2,008,346,572
Liabilities						
Accounts Payable	$5,147,071	$6,933,865	$942,448	$0	$22,939,947	$35,963,331
Accrued Wages	13,014,592	5,554,121	1,780,408	0	2,656,306	23,005,427
Contracts Payable	0	0	31,520	0	4,847,500	4,879,020
Retainage Payable	0	0	0	0	621,160	621,160
Intergovernmental Payable	6,032,562	2,893,412	1,024,784	0	7,356,311	17,307,069
Interfund Payable	1,093,585	368,874	0	0	1,075,216	2,537,675
Employee Withholdings Payable	2,786,433	1,189,141	381,187	0	568,717	4,925,478
Unearned Revenue	0	0	0	0	31,776,500	31,776,500
Total Liabilities	28,074,243	16,939,413	4,160,347	0	71,841,657	121,015,660
Deferred Inflows of Resources						
Property Taxes	43,706,491	122,846,225	103,030,396	0	165,042,878	434,625,990
Unavailable Revenue	50,214,381	27,901,243	17,278,669	0	33,607,429	129,001,722
Lease	1,414,135	0	894,127	0	1,266,567	3,574,829
Total Deferred Inflows of Resources	95,335,007	150,747,468	121,203,192	0	199,916,874	567,202,541
Fund Balances						
Nonspendable	39,755,661	0	0	0	0	39,755,661
Restricted	0	20,270	198,268,707	92,480,161	724,205,880	1,014,975,018
Committed	3,011,875	0	0	0	0	3,011,875
Assigned	93,905,440	0	0	0	0	93,905,440
Unassigned (Deficit)	169,609,590	0	0	0	(1,129,213)	168,480,377
Total Fund Balances	306,282,566	20,270	198,268,707	92,480,161	723,076,667	1,320,128,371
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$429,691,816	$167,707,151	$323,632,246	$92,480,161	$994,835,198	$2,008,346,572

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2024

Total Governmental Fund Balances		$1,320,128,371
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.		1,218,737,083
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	43,169,444	
Sales Taxes	33,562,099	
Hotel/Lodging Taxes	2,201,642	
Intergovernmental	50,035,511	
Payments in Lieu of Taxes	33,026	
Total		129,001,722
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	(16,842,067)	
Internal Balances	2,971,289	
Capital Assets	(1,196,031)	
Leases Payable	176,176	
Net Pension Asset	(523,080)	
Deferred Outflows - Pension	(20,345,429)	
Net Pension Liability	45,923,664	
Deferred Inflows - Pension	4,657,806	
Deferred Outflows - OPEB	(1,618,761)	
Net OPEB Asset	(1,555,334)	
Deferred Inflows - OPEB	1,133,767	
Compensated Leave Payable	97,118	
Compensated Absences	4,966,453	
Total		17,845,571
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(7,215,170)
Deferred outflows of resources represent deferred charges on refundings, which are not reported in the governmental funds.		2,470,455
Deferred inflows of resources represent deferred gains on refundings, which are not reported in the governmental funds.		(20,946,779)
Accrued compensatory time leave payable is a contractually required benefit not expected to be paid with expendable available financial resources and therefore not reported in the funds.		(1,718,347)
The net pension asset/liability and net OPEB asset 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	8,398,077	
Net OPEB Asset	25,186,501	
Deferred Outflows - Pension	236,940,661	
Deferred Outflows - OPEB	22,423,665	
Deferred Inflows - Pension	(2,258,440)	
Deferred Inflows - OPEB	(14,670,254)	
Net Pension Liability	(739,492,256)	
Total		(463,472,046)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Unvoted General Obligation Bonds	(225,064,969)	
Certificates of Participation	(137,418,391)	
Revenue Bonds	(588,269,658)	
Loans Payable	(999,130)	
Financed Purchases Payable	(162,812,967)	
Leases Payable	(6,099,428)	
SBITA Payable	(10,488,084)	
Compensated Absences	(85,696,929)	
Deferred Outflow Asset Retirement	4,300	
Asset Retirement Obligation	(129,000)	
Total		(1,216,974,256)
Net Position of Governmental Activities		$977,856,604

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Human Services	County Board of Developmental Disabilities	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$34,617,823	$118,371,585	$99,729,502	$0	$157,700,345	$410,419,255
Sales Tax	323,749,293	0	0	0	7,906,148	331,655,441
Hotel/Lodging Taxes	12,566,733	0	0	0	41,492,615	54,059,348
Excise Tax	0	0	0	0	13,293,711	13,293,711
Permissive Motor Vehicle License Taxes	0	0	0	0	14,149,345	14,149,345
Admission Tax	0	0	0	0	4,907,843	4,907,843
Payments in Lieu of Taxes	2,280	0	7,505	0	4,207,815	4,217,600
Charges for Services	77,036,588	145,583	2,096,747	0	64,743,292	144,022,210
Licenses and Permits	80,723	0	0	0	1,945,476	2,026,199
Fines, Forfeitures and Settlements	8,218,514	0	0	0	4,532,361	12,750,875
Intergovernmental	79,581,539	152,991,159	36,392,484	0	212,328,838	481,294,020
Investment Earnings/Interest	86,400,088	0	98,650	5,320,454	54,665,121	146,484,313
Lease	504,658	0	831,278	0	47,549	1,383,485
Rentals and Royalties	0	0	0	0	10,440,210	10,440,210
Contributions and Donations	0	170,171	70,950	0	30,679,839	30,920,960
Other	8,681,682	1,388,882	934,550	0	11,433,237	22,438,351
Total Revenues	631,439,921	273,067,380	140,161,666	5,320,454	634,473,745	1,684,463,166
Expenditures						
Current:						
General Government:						
Legislative and Executive	99,368,217	0	0	0	75,197,375	174,565,592
Judicial	454,473,784	0	0	0	85,671,479	540,145,263
Public Works	0	0	0	0	68,976,120	68,976,120
Health and Safety	484,221	0	0	0	162,265,535	162,749,756
Social Services	7,746,062	271,032,396	157,806,398	0	107,784,247	544,369,103
Community Development	17,544,198	0	0	0	181,670,953	199,215,151
Capital Outlay	0	0	0	0	44,400,785	44,400,785
Intergovernmental	0	0	0	0	1,150,220	1,150,220
Debt Service:						
Principal Retirement	8,633,360	3,303,230	56,583	30,679,546	68,586,283	111,259,002
Interest	3,637,677	126,404	5,374	5,320,454	37,373,655	46,463,564
Issuance Costs	0	0	0	0	1,234,782	1,234,782
Payment to Refunded Bond Escrow Agent	0	0	0	0	17,212,547	17,212,547
Total Expenditures	591,887,519	274,462,030	157,868,355	36,000,000	851,523,981	1,911,741,885
Excess of Revenues Over (Under) Expenditures	39,552,402	(1,394,650)	(17,706,689)	(30,679,546)	(217,050,236)	(227,278,719)
Other Financing Sources (Uses)						
Sale of Capital Assets	38,539	0	2,570,609	0	32,490	2,641,638
Revenue Bonds Issued	0	0	0	0	50,000,000	50,000,000
Premium on Revenue Bonds	0	0	0	0	3,481,620	3,481,620
Certificates of Participation Refunding Issued	0	0	0	0	131,580,000	131,580,000
Premium on Certificates of Participation	0	0	0	0	7,403,814	7,403,814
Payment to Refunded Bond Escrow Agent	0	0	0	0	(138,136,317)	(138,136,317)
Inception of Lease	254,928	0	0	0	0	254,928
Inception of SBITA	4,950,304	53,967	0	0	36,436	5,040,707
Transfers In	2,918,624	0	0	0	161,483,053	164,401,677
Transfers Out	(79,488,629)	(3,634,350)	0	0	(84,327,544)	(167,450,523)
Total Other Financing Sources (Uses)	(71,326,234)	(3,580,383)	2,570,609	0	131,553,552	59,217,544
Net Change in Fund Balances	(31,773,832)	(4,975,033)	(15,136,080)	(30,679,546)	(85,496,684)	(168,061,175)
Fund Balances Beginning of Year	338,056,398	4,995,303	213,404,787	123,159,707	808,573,351	1,488,189,546
Fund Balances End of Year	$306,282,566	$20,270	$198,268,707	$92,480,161	$723,076,667	$1,320,128,371

See accompanying notes to the basic financial statements

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, 2024

Net Change in Fund Balances - Total Governmental Funds		($168,061,175)
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/amortizatio exceeds capital outlay in the current period:		
Capital Outlays	117,551,880	
Depreciation/Amortization	(61,062,029)	
Total		56,489,851
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.		(2,095,208)
Terminations of leases and SBITAs are not reported in the governmental funds. However, the government-wide statements reflect		
Reduction of the Intangible Right to Use Lease Asset	(124,466)	
Reduction of the Lease payable	124,466	
Reduction of the Intangible Right to Use SBITA Asset	(85,532)	
Reduction of the SBITA payable	85,532	
Total		0
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Delinquent Property Taxes	(2,947,843)	
Sales Taxes	1,022,844	
Hotel/Lodging Taxes	122,197	
Intergovernmental	984,197	
Payments in Lieu of Taxes	(13,347)	
Total		(831,952)
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal Retirement	111,274,784	
Payment to Refunded Bond Escrow Agent	155,348,864	
Total		266,623,648
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	83,288	
Amortization of Premium	7,871,441	
Amortization of Discount	(7,921)	
Deferred Charge on Refunding Amortization	(442,985)	
Deferred Gain on Refunding Amortization	1,130,827	
Total		8,634,650
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.		
Compensated Absences	2,444,375	
Accrued Compensatory Time Leave Payable	(1,718,347)	
Total		726,028
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension/OPEB asset/liability:		
Pension	71,193,605	
OPEB	683,370	
Total		71,876,975
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(88,428,706)	
OPEB	2,858,728	
Total		(85,569,978)
Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.		
Change in Net Position	(13,385,867)	
Change in Internal Balance	1,613,444	
Principal Retirement	(15,782)	
Inception of Lease	191,958	
Change in Capital Assets	(393,847)	
Contractually Required Contribution - Pension	(4,427,383)	
Contractually Required Contribution - OPEB	(42,566)	
Change in Net Pension Liability	7,491,881	
Change in Net Pension Asset	28,511	
Change in Net OPEB Liability	(170,103)	
Change in Compensated Leave Payable	97,118	
Change in Compensated Absences	993	
Total		(9,011,643)
Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.		(4,300)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position		
Revenue Bonds Issued	(50,000,000)	
Certificates of Participation Refunding Issued	(131,580,000)	
Inception of Lease	(446,886)	
Inception of SBITA	(5,040,707)	
Premium on Revenue Bonds	(3,481,620)	
Premium on Certificates of Participation	(7,403,814)	
Total		(197,953,027)
Change in Net Position of Governmental Activities		($59,176,131)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$38,908,108	$38,908,108	$34,926,746	($3,981,362)
Sales Tax	319,155,733	320,712,507	323,325,210	2,612,703
Hotel/Lodging Taxes	12,480,352	12,484,362	12,491,091	6,729
Payments in Lieu of Taxes	2,251	2,262	2,280	18
Charges for Services	101,340,189	101,816,989	77,671,259	(24,145,730)
Licenses and Permits	79,682	80,071	80,723	652
Fines, Forfeitures and Settlements	8,110,726	8,150,288	8,216,685	66,397
Intergovernmental	73,026,876	73,330,229	73,839,342	509,113
Interest	32,551,305	32,710,083	32,976,558	266,475
Other	6,296,036	6,338,521	8,668,158	2,329,637
Total Revenues	591,951,258	594,533,420	572,198,052	(22,335,368)
Expenditures				
Current:				
General Government:				
Legislative and Executive	162,084,132	146,466,701	112,804,480	33,662,221
Judicial	460,574,418	462,411,145	456,226,325	6,184,820
Health and Safety	516,705	500,041	491,389	8,652
Social Services	8,605,903	8,605,903	7,546,253	1,059,650
Community Development	22,198,344	18,093,683	19,072,837	(979,154)
Debt Service:				
Principal Retirement	1,388,028	1,388,028	1,388,028	0
Interest	33,070	33,070	33,070	0
Total Expenditures	655,400,600	637,498,571	597,562,382	39,936,189
Excess of Revenues Over (Under) Expenditures	(63,449,342)	(42,965,151)	(25,364,330)	17,600,821
Other Financing Sources (Uses)				
Sale of Capital Assets	38,539	38,539	38,539	0
Transfers In	2,880,986	2,895,038	2,918,624	23,586
Transfers Out	(68,727,583)	(68,727,583)	(80,290,987)	(11,563,404)
Total Other Financing Sources (Uses)	(65,808,058)	(65,794,006)	(77,333,824)	(11,539,818)
Net Change in Fund Balance	(129,257,400)	(108,759,157)	(102,698,154)	6,061,003
Fund Balance Beginning of Year	269,446,699	269,446,699	269,446,699	0
Prior Year Encumbrances Appropriated	21,328,251	21,328,251	21,328,251	0
Fund Balance End of Year	$161,517,550	$182,015,793	$188,076,796	$6,061,003

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$115,716,617	$122,139,981	$120,385,404	($1,754,577)
Charges for Services	139,937	147,705	145,583	(2,122)
Intergovernmental	143,312,502	151,267,700	149,094,693	(2,173,007)
Contributions and Donations	183,333	193,510	190,730	(2,780)
Other	1,379,121	1,455,673	1,434,764	(20,909)
Total Revenues	260,731,510	275,204,569	271,251,174	(3,953,395)
Expenditures				
Current:				
Social Services	261,622,679	271,250,204	271,628,111	(377,907)
Debt Service:				
Principal Retirement	737,342	737,342	737,342	0
Interest	16,176	16,176	16,176	0
Total Expenditures	262,376,197	272,003,722	272,381,629	(377,907)
Excess of Revenues Over (Under) Expenditures	(1,644,687)	3,200,847	(1,130,455)	(4,331,302)
Other Financing Sources (Uses)				
Transfers Out	(3,634,350)	(3,634,350)	(3,634,350)	0
Net Change in Fund Balance	(5,279,037)	(433,503)	(4,764,805)	(4,331,302)
Fund Balance Beginning of Year	2,813,487	2,813,487	2,813,487	0
Prior Year Encumbrances Appropriated	2,423,900	2,423,900	2,423,900	0
Fund Balance End of Year	($41,650)	$4,803,884	$472,582	($4,331,302)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$112,484,415	$112,484,415	$101,583,328	($10,901,087)
Payments in Lieu of Taxes	5,278	4,807	7,505	2,698
Charges for Services	2,128,368	1,938,791	3,026,675	1,087,884
Intergovernmental	28,590,792	26,044,169	40,657,922	14,613,753
Contributions and Donations	49,892	45,448	70,950	25,502
Other	679,016	618,535	934,550	316,015
Total Revenues	143,937,761	141,136,165	146,280,930	5,144,765
Expenditures				
Current:				
Social Services	161,201,315	161,201,315	158,585,453	2,615,862
Debt Service:				
Principal Retirement	56,583	56,583	56,583	0
Interest	5,374	5,374	5,374	0
Total Expenditures	161,263,272	161,263,272	158,647,410	2,615,862
Excess of Revenues Over (Under) Expenditures	(17,325,511)	(20,127,107)	(12,366,480)	7,760,627
Other Financing Sources (Uses)				
Sale of Capital Assets	1,785,824	1,626,758	2,570,609	943,851
Net Change in Fund Balance	(15,539,687)	(18,500,349)	(9,795,871)	8,704,478
Fund Balance Beginning of Year	202,020,715	202,020,715	202,020,715	0
Prior Year Encumbrances Appropriated	3,144,466	3,144,466	3,144,466	0
Fund Balance End of Year	$189,625,494	$186,664,832	$195,369,310	$8,704,478

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$27,706,281	$11,024,515	$38,730,796	$28,012,490
Cash and Cash Equivalents with Fiscal Agents	0	1,256,500	1,256,500	0
Materials and Supplies Inventory	0	47,802	47,802	0
Intergovernmental Receivable	0	34,933	34,933	2,089,216
Accounts Receivable	159,076	292,370	451,446	0
Sales Taxes Receivable	0	383,425	383,425	0
Special Assessments Receivable	33,743,376	0	33,743,376	0
Leases Receivable	0	11,877,999	11,877,999	0
Prepaid Items	0	0	0	2,369,673
Interfund Receivable	0	60,984	60,984	1,785,779
Total Current Assets	61,608,733	24,978,528	86,587,261	34,257,158
Noncurrent Assets:				
Restricted Assets:				
Net Pension Asset	143,999	13,075	157,074	523,080
Net OPEB Asset	428,167	38,874	467,041	1,555,334
Capital Assets:				
Nondepreciable Capital Assets	30,532	6,168,163	6,198,695	0
Depreciable Capital Assets, Net	34,867,442	56,138,543	91,005,985	1,196,031
Total Noncurrent Assets	35,470,140	62,358,655	97,828,795	3,274,445
Total Assets	97,078,873	87,337,183	184,416,056	37,531,603
Deferred Outflows of Resources				
Pension	4,037,807	538,073	4,575,880	20,345,429
OPEB	384,051	35,394	419,445	1,618,761
Asset Retirement Obligation	0	7,835	7,835	0
Total Deferred Outflows of Resources	4,421,858	581,302	5,003,160	21,964,190
Liabilities				
Current Liabilities:				
Accounts Payable	159,345	75,569	234,914	2,415,903
Accrued Wages	453,363	56,521	509,884	1,580,146
Contracts Payable	998,512	20,714	1,019,226	0
Intergovernmental Payable	271,876	89,048	360,924	3,423,039
Interfund Payable	97,559	15,803,061	15,900,620	79,303
Employee Withholdings Payable	97,065	12,101	109,166	338,310
Unearned Revenue	27,315	0	27,315	0
Accrued Compensatory Time Leave Payable	6,949	2,088	9,037	97,118
Compensated Absences	406,202	117,087	523,289	1,946,613
Leases Payable	0	26,894	26,894	63,516
OWDA Loans Payable	998,862	0	998,862	0
OPWC Loans Payable	144,224	0	144,224	0
Claims Payable	0	0	0	11,546,175
Total Current Liabilities	$3,661,272	$16,203,083	$19,864,355	$21,490,123

(continued)

Cuyahoga County, Ohio

Statement of Fund Net Position (continued)
Proprietary Funds
December 31, 2024

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Long-Term Liabilities (net of current portion):				
Compensated Absences	$621,759	$219,299	$841,058	$3,019,840
Asset Retirement Obligation Payable	0	53,625	53,625	0
Leases Payable	0	2,680,771	2,680,771	112,660
OWDA Loans Payable	6,888,372	0	6,888,372	0
OPWC Loans Payable	1,888,947	0	1,888,947	0
Net Pension Liability	12,642,298	1,147,899	13,790,197	45,923,664
Total Long-Term Liabilities	22,041,376	4,101,594	26,142,970	49,056,164
Total Liabilities	25,702,648	20,304,677	46,007,325	70,546,287
Deferred Inflows of Resources				
Leases	0	11,877,999	11,877,999	0
Pension	389,979	10,773	400,752	4,657,806
OPEB	246,998	24,035	271,033	1,133,767
Total Deferred Inflows of Resources	636,977	11,912,807	12,549,784	5,791,573
Net Position				
Net Investment in Capital Assets	24,977,569	59,578,327	84,555,896	1,019,855
Restricted for Pension and OPEB Plans	572,166	51,949	624,115	2,078,414
Unrestricted (Deficit)	49,611,371	(3,929,275)	45,682,096	(19,940,336)
Total Net Position	$75,161,106	$55,701,001	130,862,107	($16,842,067)
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:			(2,971,289)	
Net position of business-type activities			$127,890,818	

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, 2024

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	$29,306,669	$5,537,608	$34,844,277	$203,724,736
Lease Revenue	0	702,516	702,516	0
Other	82,531	130,574	213,105	844,904
Total Operating Revenues	29,389,200	6,370,698	35,759,898	204,569,640
Operating Expenses				
Personal Services	13,162,780	2,031,983	15,194,763	48,574,167
Materials and Supplies	794,119	119,794	913,913	3,613,748
Contractual Services	5,073,961	1,422,273	6,496,234	45,333,660
Claims	0	0	0	130,733,724
Depreciation/Amortization	1,797,293	4,043,559	5,840,852	138,202
Other	1,908,135	1,672,702	3,580,837	2,616,949
Total Operating Expenses	22,736,288	9,290,311	32,026,599	231,010,450
Operating Income (Loss)	6,652,912	(2,919,613)	3,733,299	(26,440,810)
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,532,815	1,532,815	0
Intergovernmental	114,400	0	114,400	732,712
Investment Earnings/Interest	0	333,557	333,557	0
Gain on Sale of Capital Assets	38,330	0	38,330	4,425
Interest	(234,995)	(569,265)	(804,260)	(470)
Total Non-Operating Revenues (Expenses)	(82,265)	1,297,107	1,214,842	736,667
Income (Loss) before Capital Contributions and Transfers	6,570,647	(1,622,506)	4,948,141	(25,704,143)
Capital Contributions	0	408,134	408,134	0
Transfers In	0	400,465	400,465	13,397,230
Transfers Out	(9,494,801)	(175,094)	(9,669,895)	(1,078,954)
Change in Net Position	(2,924,154)	(989,001)	(3,913,155)	(13,385,867)
Net Position Beginning of Year as Previously Reported	78,712,678	56,878,191		(453,847)
Change in Accounting Principle (See Note 3)	(627,418)	(188,189)		(3,002,353)
Restated Net Position Beginning of Year	78,085,260	56,690,002		(3,456,200)
Net Position End of Year	$75,161,106	$55,701,001		($16,842,067)
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.			(1,613,444)	
Change in net position of business-type activities			($5,526,599)	

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	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	$27,361,343	$5,780,110	$33,141,453	$0
Cash Received from Interfund Transactions	0	0	0	201,246,251
Other Cash Receipts	82,531	135,256	217,787	990,322
Cash Payments to Employees for Services	(11,101,485)	(1,363,892)	(12,465,377)	(45,062,155)
Cash Payments for Goods and Services	(3,172,377)	(1,367,838)	(4,540,215)	(49,381,558)
Cash Payments for Claims	0	0	0	(129,603,327)
Cash Payments for Interfund Services Provided	(3,501,327)	(846,317)	(4,347,644)	0
Other Cash Payments	(3,217,032)	(1,247,842)	(4,464,874)	(2,581,172)
Net Cash Provided by (Used for) Operating Activities	6,451,653	1,089,477	7,541,130	(24,391,639)
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,532,640	1,532,640	0
Intergovernmental	114,400	0	114,400	732,712
Advances Out	0	0	0	0
Transfers In	0	400,465	400,465	13,397,230
Transfers Out	(9,494,801)	(175,094)	(9,669,895)	(1,078,954)
Net Cash Provided by (Used for) Noncapital Financing Activities	(9,380,401)	1,758,011	(7,622,390)	13,050,988
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	408,134	408,134	0
Proceeds from OWDA Loans	115,638	0	115,638	0
Principal Paid on OPWC Loans	(144,226)	0	(144,226)	0
Principal Received from Leases	0	702,516	702,516	0
Interest Received from Leases	0	333,557	333,557	0
Principal Paid on Leases	0	(26,178)	(26,178)	(15,782)
Interest Paid on Leases	0	0	0	(470)
Principal Paid on Manuscript Debt	0	(950,000)	(950,000)	0
Interest Paid on Manuscript Debt	0	(569,265)	(569,265)	0
Principal Paid on OWDA Loans	(998,443)	0	(998,443)	0
Interest Paid on OWDA Loans	(234,995)	0	(234,995)	0
Proceeds from Sale of Capital Assets	38,330	0	38,330	4,425
Payments for Capital Acquisitions	(4,340,818)	(317,298)	(4,658,116)	(340,091)
Net Cash Provided by (Used in) Capital and and Related Financing Activities	(5,564,514)	(418,534)	(5,983,048)	(351,918)
Net Increase (Decrease) in Cash and Cash Equivalents	(8,493,262)	2,428,954	(6,064,308)	(11,692,569)
Cash and Cash Equivalents Beginning of Year	36,199,543	9,852,061	46,051,604	39,705,059
Cash and Cash Equivalents End of Year	$27,706,281	$12,281,015	$39,987,296	$28,012,490

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2024

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	$6,652,912	($2,919,613)	$3,733,299	($26,440,810)
Adjustments:				
Depreciation/Amortization	1,797,293	4,043,559	5,840,852	138,202
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	0	13,183	13,183	0
Intergovernmental Receivable	0	3,587	3,587	(1,487,729)
Accounts Receivable	1,720,521	302,378	2,022,899	146,978
Special Assessments Receivable	(3,662,562)	0	(3,662,562)	0
Interfund Receivable	0	(60,366)	(60,366)	(992,316)
Prepaid Items	0	0	0	494,866
Net Pension Asset	13,040	988	14,028	45,005
Net OPEB Asset	79,349	7,122	86,471	287,215
(Increase) Decrease in Deferred Outflows of Resources:				
Pension	1,365,774	437,692	1,803,466	10,321,961
OPEB	464,066	43,118	507,184	1,832,567
Asset Retirement Obligation	0	1,788	1,788	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(110,516)	1,508	(109,008)	(120,665)
Accrued Wages	139,473	22,406	161,879	412,784
Contracts Payable	387,394	0	387,394	(11,295)
Intergovernmental Payable	15,772	(11,688)	4,084	(706,525)
Interfund Payable	21,935	3,061	24,996	35,777
Employee Withholdings Payable	14,230	3,098	17,328	30,245
Unearned Revenue	(3,285)	0	(3,285)	0
Accrued Compensatory Time Leave Payable	6,949	2,088	9,037	97,118
Compensated Absences Payable	(72,494)	64,851	(7,643)	993
Claims Payable	0	0	0	1,130,397
Net Pension Liability	1,200,925	100,654	1,301,579	4,260,333
(Increase) Decrease in Deferred Inflows of Resources:				
Leases	0	(702,516)	(702,516)	0
Pension	(2,976,867)	(211,886)	(3,188,753)	(11,534,289)
OPEB	(602,256)	(55,535)	(657,791)	(2,332,451)
Total Adjustments	(201,259)	4,009,090	3,807,831	2,049,171
Net Cash Provided by (Used for) Operating Activities	$6,451,653	$1,089,477	$7,541,130	($24,391,639)

Noncash Capital Financing Activities

During 2023, the County Airport enterprise fund's capital asset additions included $4,871 as contracts payable.

During 2024, the County Airport enterprise fund's capital asset additions included $20,714 as contracts payable.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

Assets	
Equity in Pooled Cash and Cash Equivalents	$135,502,391
Cash and Cash Equivalents in Segregated Accounts	59,768,013
Property Taxes Receivable	3,404,555,302
Intergovernmental Receivable	64,911,659
Special Assessments Receivable	108,536,742
Total Assets	3,773,274,107
Liabilities	
Accounts Payable	18,418,448
Intergovernmental Payable	223,745,005
Total Liabilities	242,163,453
Deferred Inflows of Resources	
Property Taxes	3,097,715,907
Net Position	
Restricted for Individuals, Organizations and Other Governments	$433,394,747

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, 2024

Additions	
Intergovernmental	$130,690,964
Amounts Received as Fiscal Agent	36,076,990
Licenses, Permits and Fees for Other Governments	166,712,548
Fines and Forfeitures for Other Governments	38,044,284
Property Tax Collections for Other Governments	2,520,192,213
Excise Tax Collections for Other Governments	8,963,923
Special Assessment Collections for Other Governments	36,724,100
Sheriff Sales Collections for Others	66,626,038
Miscellaneous	15,641,145
Total Additions	3,019,672,205
Deductions	
Distributions of State Funds to Other Governments	128,660,104
Licenses, Permits and Fees Distributions to Other Governments	165,938,830
Fines and Forfeitures Distributions to Other Governments	38,032,050
Property Tax Distributions to Other Governments	2,542,505,406
Excise Tax Distributions to Other Governments	8,963,923
Special Assessment Distributions to Other Governments	64,342,342
Sheriff Sales Distributions to Others	71,340,442
Distributions as Fiscal Agent	36,926,280
Miscellaneous	9,682,694
Total Deductions	3,066,392,071
Change in Fiduciary Net Position	(46,719,866)
Net Position Beginning of Year	480,114,613
Net Position End of Year	$433,394,747

See accompanying notes to the basic financial statements

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 2024 this support amounted to $35,000,000. 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

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 $30,679,546 during 2024 leaving a remaining balance of $92,480,161 as of December 31, 2024. During 2024, the County paid $36,000,000 in financed purchase payments and $4,550,000 as required by various agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

The County participates in the following related organizations and jointly governed organizations. These organizations are presented in Notes 24 and 25 to the Basic Financial Statements and are excluded from the accompanying financial statements.

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

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

Cuyahoga County 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 28 and 29.

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

> ***General*** This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the charter of Cuyahoga County and/or the general laws of Ohio.
>
> ***Human Services*** This fund accounts for and reports property taxes from human services levies as well as revenue from Federal, State and County governments restricted to provide entitlement services, senior and adult programs, children and family services and employment services to eligible County residents.
>
> ***County Board of Developmental Disabilities*** This fund accounts for and reports State grants and property taxes from the special developmental disability levy restricted for the developmentally disabled.
>
> ***Global Center for Health Innovation (GCHI)*** This fund accounts for and reports the loan receivable and financed purchase as well as the debt proceeds restricted for the construction of the GCHI facility.

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

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

> ***Enterprise Funds*** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's major enterprise fund:
>
> > ***Sanitary Engineer*** This fund is used to account for the operations of County sewer lines. The office also enforces compliance of County sanitary regulations.
>
> ***Internal Service Funds*** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on central custodial services, maintenance garage, general printing reproduction and supplies, postage, self-insurance programs for employee medical benefits and workers' compensation and sheriff central security.

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

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

Measurement Focus

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

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

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

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

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

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, 2024, for 2025 services, has been recorded as unearned revenue.

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases, unavailable revenue and gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance year 2025 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales tax, hotel/lodging taxes, payments in lieu of 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 21. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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."

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

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.

During 2024, investments were limited to nonparticipating contracts, 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 nonparticipating contracts, 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.

STAR Ohio reserves the right to limit participant transactions to $250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of $100 million or more. For fiscal year 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Investment earnings/interest revenue credited to the general fund during 2024 amounted to $86,400,088 which includes $70,196,506 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, 2024, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period. 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, arena renovation and ballpark renovations special revenue funds represent money set aside for the renovation of a privately owned sports arena. Restricted assets in the economic development revenue bonds – CCCFDC capital projects fund represent money set aside for the renovation of the building formerly known as the global center for health innovation. Restricted assets in the rock hall expansion special revenue fund represents money set aside for the renovation of the privately owned rock hall. Restricted assets in the enterprise fund represents amounts held in trust by the pension and OPEB plans for future benefits.

Capital Assets

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

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

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

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

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

During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of $1,975,312. At December 31, 2024, the carrying amount of the asset is $150,979. Amortization is computed using the straight-line method over the term of the agreement, which has one year remaining.

The County is reporting intangible right to use assets related to lease assets and subscription assets. The lease assets include buildings and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software and programs. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Pensions/Other Postemployment Benefits (OPEB)

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

Compensated Absences

For the County, compensated absences includes leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The County does not offer noncash settlements. The County uses a first-in first-out flow assumption for compensated absences.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick, vacation and compensatory time. However, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic events that affects a relatively small proportion of employees. A liability for these types of leave is recognized when the leave commences. For the County this type of leave includes bereavement leave, military leave, personal leave, on-the-job injury leave, and court leave. Holiday leave taken on a specific date, not at the discretion of the employee is recognized as a liability when used. The liability for compensated absences includes salary related payments, where applicable.

The County records a liability for all accumulated unused compensatory time when earned for all employees. Since the County's policy limits the accrual of compensatory time to the amount accrued in one year, the outstanding liability is recorded as "accrued compensatory time leave payable" on the statement of net position rather than as a long-term liability.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements.

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.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, subscriptions payable 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. Nonspendable fund balance in the general fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants..

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 2025'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.

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.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

Estimates

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

Internal Activity

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

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

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 8). Budgetary information for convention center hotel, arena renovation, ballpark renovation and rock hall expansion special revenue funds and GCHI and economic development revenue bonds – CCCFDC capital projects funds are not reported because it is not included in the entity for which the "appropriated budget" is adopted. The litter prevention and recycling special revenue fund and the convention center hotel construction capital projects fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the personnel and other object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted net position for unclaimed monies represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Restricted net position for pension and OPEB plans represents the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits. Net position restricted for other purposes include the waste removal activities and convention center naming rights.

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

Operating Revenues and Expenses

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

Leases and SBITAs

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

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

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription

term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

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

Change in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections, and related guidance from GASB Implementation Guide No. 2023-1, Implementation Guidance Update — 2023. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, Implementation Guidance Update — 2021 and GASB Statement No. 101, Compensated Absences.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The County's financial statements report compensated absences in two separate line items, accrued compensatory time leave payable are reported separately from the remainder of the compensated absences liability (see page 43). The compensated absences restatement amount includes accrued compensatory time leave payable of $1,447,566 for governmental activities, $4,994 for business-type activities ($4,226 sanitary engineer enterprise fund and $768 county airport enterprise fund) and $113,390 for internal service funds ($9,770 central custodial services internal service fund, $371 workers' compensation internal service fund and $103,249 sheriff central security internal service fund) and compensated absences payable amounts of $52,450,915 for governmental activities, $810,613 for business-type activities ($623,192 sanitary engineer enterprise fund, $130,097 county airport enterprise fund, $56,793 parking garage enterprise fund and $531 cuyahoga county information system enterprise fund.) and $2,888,963 for internal service funds ($1,681,918 central custodial services internal service fund, $19,232 maintenance internal service fund, $19,047 printing internal service fund, $59,150 postage internal service fund, $40,131 health insurance internal service fund, $61,669 workers' compensation internal service fund, and $1,007,816 sheriff central security internal service fund) The effects of implementing the GASB pronouncement is shown on the table that follows.

Restatement of Fund Balances and Net Position

For the County, GASB Statement No. 101 increased the compensated absences liability and the cumulative effects of compensated absence related expense on beginning net position as shown on the following table.

	12/31/2023 As Previously Reported	Change in Accounting Principles GASB 101	12/31/2023 As Restated
Government-Wide			
Governmental Activities	$1,090,931,216	($53,898,481)	$1,037,032,735
Business-Type Activities	134,233,024	(815,607)	133,417,417
Total Primary Government	$1,225,164,240	($54,714,088)	$1,170,450,152
Component Units			
MetroHealth System	$501,325,000	$0	$501,325,000
Cuyahoga County Convention Facilities Development Corporation	17,499,680	0	17,499,680
Total Component Units	$518,824,680	$0	$518,824,680
Governmental Funds			
Major Funds:			
General	$338,056,398	$0	$338,056,398
Human Services	4,995,303	0	4,995,303
County Board of Developmental Disabilities	213,404,787	0	213,404,787
Global Center for Health Innovation	123,159,707	0	123,159,707
All Other Governmental Funds	808,573,351	0	808,573,351
Total Governmental Funds	$1,488,189,546	$0	$1,488,189,546
Proprietary Funds			
Enterprise Funds:			
Sanitary Engineer	$78,712,678	($627,418)	$78,085,260
All Other Enterprise Funds	56,878,191	(188,189)	56,690,002
Internal Service Elimination	(1,357,845)	0	(1,357,845)
Total Business Type Activities	$134,233,024	($815,607)	$133,417,417
Internal Service Funds	($453,847)	($3,002,353)	($3,456,200)
Fiduciary Funds			
Custodial Funds	$480,114,613	$0	$480,114,613

Note 4 – Convention Center

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

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

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

The County leased the Facility to the Operator who is to operate the Facility solely as a convention center and medical merchandise showroom, including setting the rates. During 2013, the County determined that it was 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 an operating 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. No other use is permitted without the prior written consent of the County, which consent may be withheld at the County's sole discretion. Since this is not an exchange or exchange-like transaction, the agreement to operate the Facility does not fall under GASB Statement 94 "Public-Private Partnerships".

The Corporation is to complete an analysis annually to determine if there is a surplus. If there is a surplus, the surplus is to be paid to the County on or before February 1 in the subsequent year. If not paid by February 1, the County may deduct the surplus payment from the loan payments. The Corporation did not have a surplus for 2024.

At the end of the agreement, all of the Corporation's rights and interest in the Facility, all operating assets, all capital reserve accounts, and all accrued expenses shall be deemed conveyed, transferred and assigned to the County. This operating agreement expires in 2027. Cuyahoga County's and the Corporation's intent with the project funding agreement (discussed below) is to extend the operating agreement until 2042.

During 2014, the Corporation assumed the loans payable and financed purchase receivable from Merchandise Mart Properties, Inc. The Corporation paid $30,679,546 during 2024 leaving a remaining balance of $92,480,161 as of December 31, 2024.

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

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

Note 5 – Convention Center Hotel

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

Note 6 – Community Learning Center

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

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

On December 1, 2012, the County issued $1,725,000 in general obligations bonds as part of 2012A Various Purpose Bonds (County Bonds) to provide for the defeasance of the Village Bonds and, as its contribution to the cooperative venture between the County and the Village with respect to the Community Center. The Village covenants to contribute and transfer to the County in each year from 2013 through 2025 or until the

County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year.

Note 7 – Budgetary Basis of Accounting

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

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

2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).

4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.

5. Investments are reported at cost (budget) rather than at fair value (GAAP).

6. Certain non-budgeted activity was not included in the appropriated activity of the fund.

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

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

Net Change in Fund Balances

	General	Human Services	County Board of Developmental Disabilities
GAAP Basis	($31,773,832)	($4,975,033)	($15,136,080)
Net Adjustment for Revenue Accruals	(45,669,737)	3,661,012	10,679,939
Beginning Fair Value Adjustment for Investments	(24,411,022)	0	0
Ending Fair Value Adjustment for Investments	10,174,091	0	0
Beginning Unrecorded Cash	8,080	0	0
Ending Unrecorded Cash	(2,445,117)	0	0
Non-Budgeted Activity	(2,103,396)	(5,531,185)	(4,560,675)
Net Adjustment for Expenditure Accruals	2,624,222	2,731,031	(495,556)
Perspective Difference	3,005,189	0	0
Encumbrances	(12,106,632)	(650,630)	(283,499)
Budget Basis	($102,698,154)	($4,764,805)	($9,795,871)

Note 8 – Accountability and Compliance

Accountability

The cuyahoga support enforcement special revenue fund had a deficit fund balance of $1,129,213 as of December 31, 2024. This is the result of the recognition of payables in accordance with generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The central custodial services, workers' compensation and sheriff central security internal service funds had deficit net position of $26,519,870, $1,973,719 and $5,288,729, respectively as of December 31, 2024.

Compliance

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:			
Board of Election Administration			
Personal Services	$8,306,023	$8,527,371	($221,348)
Primary Election			
Personal Services	1,890,729	1,907,912	(17,183)
Other	971,383	1,005,071	(33,688)
Operations Support IT			
Other	1,937,009	1,939,475	(2,466)
General Government - Judicial:			
Jail Operations - Sheriff:			
Personal Services	84,863,756	85,468,755	(604,999)
Coroner's Lab			
Personal Services	611,798	630,056	(18,258)
Community Development:			
Global Center Operating			
Personal Services	0	513	(513)
Other	4,550,000	5,400,000	(850,000)
Sales Tax Fund:			
Other	2,736,740	2,905,550	(168,810)
Transfers Out	0	7,394,589	(7,394,589)
Human Services			
Social Services:			
Office of the Director - Children and Family Services:			
Other	9,933,237	13,081,021	(3,147,784)
Child Support Services			
Other	3,566,243	3,566,484	(241)
Protective Services			
Other	947,471	952,682	(5,211)
Senior and Adult Grants			
Other	3,953,395	3,953,597	(202)
Family and Children First			
Other	3,953,279	3,987,020	(33,741)
Children Services			
Transfers Out	0	261,923	(261,923)
Motor Vehicle Gas Tax			
Public Works:			
Construction Engineer and Test Lab:			
Personal Services	81,576	7,722,284	(7,640,708)
Other	587,375	608,026	(20,651)
Maintenance Engineering:			
Personal Services	57,041	4,271,131	(4,214,090)
Other	853,353	2,452,720	(1,599,367)
Debt Service:			
Principal Retirement	0	62,563	(62,563)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Court			
General Government - Judicial:			
Probate Court Computer:			
Personal Services	$405,886	$486,282	($80,396)
Community Development			
Community Development:			
Economic Development:			
Other	5,748,885	6,458,625	(709,740)
Shelter and Care:			
Other	3,970,381	3,977,869	(7,488)
Transfers Out	5,319,480	5,609,740	(290,260)
Housing			
Community Development:			
Home:			
Other	2,018,650	3,234,696	(1,216,046)
Lead Hazard Control:			
Other	(21,417)	8,093	(29,510)
CDSG Grant:			
Other	1,264,519	1,674,628	(410,109)
Other Community Development			
Community Development:			
Sustainability Grants:			
Personal Services	(47,126)	126,437	(173,563)
Other	(77,860)	15,300	(93,160)
Treatment Alternative for Safer Communities			
General Government - Judicial:			
Treatment Capacity Expansion:			
Personal Services	(25,617)	66,029	(91,646)
Other	(750)	10,000	(10,750)
Adult Drug Court Project:			
Other	(2,000)	0	(2,000)
Recovery DDRug Court:			
Personal Services	(35,552)	12,854	(48,406)
Other	(28,740)	0	(28,740)
Victim Assistance			
General Government - Judicial:			
Witness Victim			
Other	752,386	753,278	(892)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
VOCA Safe Harbor:			
Other	$190,552	$236,032	($45,480)
VAWA Administrative Grant:			
Other	17,396	21,515	(4,119)
Defend Childhood Intake:			
Other	29,050	246,151	(217,101)
Other Judicial			
General Government - Judicial:			
Law Library Board			
Other	157,825	190,516	(32,691)
Probate Other Judicial Grants:			
Other	0	29,274	(29,274)
Sheriff Commissary:			
Other	2,430,441	2,704,979	(274,538)
Administrative Title IV-E:			
Other	(371,365)	61,486	(432,851)
Public Defender - Lakewood:			
Personal Services	0	86,038	(86,038)
Pre-Petition Pilot Program Grant:			
Personal Services	2,256	57,799	(55,543)
COPS Tech and Equipment Grant			
Other	(2,000,000)	0	(2,000,000)
Carrying Concealed Weapon Appeal			
Other	13,887	38,004	(24,117)
US Department of Justice Grant - Sheriff:			
Other	122,726	127,208	(4,482)
Second Chance Adult Reentry:			
Other	(950,920)	0	(950,920)
DOJ/BJA Adult Drug Court:			
Personal Services	(435,339)	124,234	(559,573)
Other	285,412	292,495	(7,083)
SAMHSA - Veterans Treatment Court:			
Other	267,525	277,839	(10,314)
Juvenile Court Other Judicial Grants:			
Other	323,611	694,396	(370,785)
Juvenile Court Other Detention Grants:			
Other	86,072	110,688	(24,616)
Psych Clinic Second Opinion:			
Personal Services	(927,918)	0	(927,918)
Other	(922,000)	0	(922,000)
Veterans Treatment Court:			
Other	(108,926)	2,497	(111,423)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Prosecutor Other Judicial Grants:			
Other	$129,675	$265,357	($135,682)
Sexual Assault Kit Initiative:			
Personal Services	302,750	1,055,783	(753,033)
Other	437,263	497,063	(59,800)
Internet Crimes Against Children:			
Personal Services	436,889	521,790	(84,901)
CCA 408 Jail/Misdemeanant:			
Other	(50,338)	(15,809)	(34,529)
Medical Exam Other Judical Grants:			
Other	635,180	777,842	(142,662)
Comp Opioid Stim and Sub Use Pro:			
Personal Services	(215,561)	0	(215,561)
Other	489,711	937,075	(447,364)
Community Correction Act Grant:			
Personal Services	(20,000)	0	(20,000)
Sheriff Other Judicial Grants:			
Personal Services	855,928	893,980	(38,052)
JJDP Block Grant:			
Other	189,832	249,573	(59,741)
Common Pleas Other Judicial Grants:			
Personal Services	(647,132)	39,806	(686,938)
Other	115,301	165,684	(50,383)
DNA Backlog Reduction Program:			
Personal Services	(78,538)	37,565	(116,103)
Professional Continuing Education:			
Personal Services	(1,056)	45,350	(46,406)
Human Trafficking Grant:			
Personal Services	34,642	69,544	(34,902)
Other Legislative and Executive			
General Government - Legislative and Executive:			
County Executive Grants			
Personal Services	(198,939)	229,925	(428,864)
Other Health and Safety			
Health and Safety:			
Dog and Kennel:			
Personal Services	1,402,063	1,507,071	(105,008)
Other	737,271	748,929	(11,658)
Wireless 9-1-1 Government Assistance:			
Personal Services	2,074,550	2,077,550	(3,000)
TB Control Program - MetroHealth:			
Other	35,884	109,604	(73,720)
Juvenile Court Detention Services:			
Other	3,899,683	3,931,188	(31,505)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
State SHSP - Law Enforcement:			
Other	$62,036	$119,350	($57,314)
Urban Area Security Initiative:			
Personal Services	65,344	87,519	(22,175)
Other	883,841	1,031,074	(147,233)
Public Safety Health and Safety Grant:			
Other	200,076	203,788	(3,712)
Other Social Services			
Social Services:			
Other Social Services Grant:			
Personal Services	(1)	27,432	(27,433)
Other	(347,366)	163,634	(511,000)
Solid Waste			
Public Works:			
District Administration:			
Other	516,095	532,991	(16,896)
District Board of Health:			
Other	223,632	229,999	(6,367)
Debt Service:			
Principal Retirement	0	73,837	(73,837)
Alcohol, Drug and Mental Health Grants			
Health and Safety:			
ADAMHS - Pathways:			
Other	136,306	519,510	(383,204)
Capital Projects			
Capital Outlay:			
Non-Subsidy Facility Projects:			
Other	3,703,048	8,375,646	(4,672,598)
Technology Capital Improvements:			
Personal Services	(297,258)	0	(297,258)
Road Capital Projects			
Public Works:			
Ohio Department of Public Works Integrating:			
Personal Services	(98,098)	0	(98,098)
Other	11,205,053	12,930,081	(1,725,028)
Ohio Department of Transportation - LPA:			
Other	(31,340,934)	34,319,284	(65,660,218)
Sanitary Sewer			
Personal Services	13,503,735	13,518,750	(15,015)
Public Utilities			
Personal Services	(103,750)	178,416	(282,166)
Other	(911,682)	483,866	(1,395,548)
Central Custodial Services			
Personal Services	27,836,990	29,270,055	(1,433,065)
Transfers Out	0	656,039	(656,039)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Maintenance			
Other	$8,838,368	$9,844,207	($1,005,839)
Workers Compensation			
Other	2,918,856	2,931,572	(12,716)

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, 2024:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	$263,544,997	$263,586,647	($41,650)
Cuyahoga Support Enforcement	40,723,525	40,787,815	(64,290)
Other Public Works	290,043	320,518	(30,475)
Victim Assistance	$3,269,204	$3,324,990	($55,786)
Alcohol, Drug and Mental Health Board Grants	3,388,053	4,036,217	(648,164)
Capital Projects	34,320,119	36,728,118	(2,407,999)
Central Custodial Services	54,363,561	54,363,837	(276)

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, 2024:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Alcohol, Drug, and Mental Health Board Grants	3,388,053	4,036,217	(648,164)

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

Note 9 – Fund Balances

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

Fund Balances	General	Human Services	County Board of Developmental Disabilities
Nonspendable			
Unclaimed Monies	$24,935,661	$0	$0
Interfund Loans	14,820,000	0	0
Total Nonspendable	39,755,661	0	0
Restricted for			
Health and Human Services	0	20,270	0
Motor Vehicle	0	0	0
Developmental Disabilities	0	0	198,268,707
Community Development Programs	0	0	0
Children Services	0	0	0
Alcohol and Drug Preventative Services	0	0	0
Opioid Healthcare Programs	0	0	0
Health and Safety Services	0	0	0
Convention Center Hotel Operations	0	0	0
Tax Assessment Operations	0	0	0
General Government	0	0	0
Judicial Services	0	0	0
Social Services	0	0	0
Infrastructure System Operations	0	0	0
Other Purposes	0	0	0
Debt Service	0	0	0
Capital Projects	0	0	0
Total Restricted	0	20,270	198,268,707
Committed to			
27th Pay Reserve	3,005,189	0	0
College Savings	6,686	0	0
Total Committed	3,011,875	0	0
Assigned to			
Economic Development	45,835,665	0	0
Purchases on Order: Contractual Services	6,336,240	0	0
Year 2025 Appropriations	41,733,535	0	0
Total Assigned	93,905,440	0	0
Unassigned (Deficit)	169,609,590	0	0
Total Fund Balances	$306,282,566	$20,270	$198,268,707

Fund Balances	Global Center for Health Innovation	Other Governmental Funds	Total
Nonspendable			
Unclaimed Monies	$0	$0	$24,935,661
Interfund Loans	0	0	14,820,000
Total Nonspendable	0	0	39,755,661
Restricted for			
Health and Human Services	0	45,620,974	45,641,244
Motor Vehicle	0	58,033,353	58,033,353
Developmental Disabilities	0	0	198,268,707
Community Development Programs	0	247,659,804	247,659,804
Children Services	0	3,311,718	3,311,718
Alcohol and Drug Preventative Services	0	15,712,302	15,712,302
Opioid Healthcare Programs	0	108,885,856	108,885,856
Health and Safety Services	0	19,589,539	19,589,539
Land Reutilization	0	134,496	134,496
Convention Center Hotel Operations	0	18,917,143	18,917,143
Tax Assessment Operations	0	56,576,330	56,576,330
General Government	0	18,279,171	18,279,171
Judicial Services	0	53,086,874	53,086,874
Social Services	0	10,950,136	10,950,136
Infrastructure System Operations	0	1,491	1,491
Other Purposes	0	5,763,688	5,763,688
Debt Service	0	28,389,988	28,389,988
Capital Projects	92,480,161	33,293,017	125,773,178
Total Restricted	92,480,161	724,205,880	1,014,975,018
Committed to			
27th Pay Reserve	0	0	3,005,189
College Savings	0	0	6,686
Total Committed	0	0	3,011,875
Assigned to			
Economic Development	0	0	45,835,665
Purchases on Order: Contractual Services	0	0	6,336,240
Year 2025 Appropriations	0	0	41,733,535
Total Assigned	0	0	93,905,440
Unassigned (Deficit)	0	(1,129,213)	168,480,377
Total Fund Balances	$92,480,161	$723,076,667	$1,320,128,371

Note 10 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;

4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;

6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;

7. The State Treasurer's investment pool (STAR Ohio);

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;

9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:

    a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

b. Bankers' acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;

11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,

12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

Investments may only be made through specified dealers and institutions. 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, $173,964 of the County's bank balance of $21,040,822 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 85 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

As of December 31, 2024, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	$2,241,032	Less than One Year	N/A	N/A
Net Asset Value Per Share				
STAR Ohio	164,234,754	Average 27.2 Days	N/A	N/A
Fair Value - Level One Inputs				
First American Government Obligation	3,475,575	Less than One Year	Aaa-mf	N/A
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage Corporation Bonds	9,691,900	Less than One Year	N/A	N/A
Federal Agricultural Mortgage Corporation Bonds	1,001,611	More than One Year	N/A	
Federal Agricultural Mortgage Corporation Bonds	1,051,182	More than Two Years	N/A	
Federal Agricultural Mortgage Corporation Bonds	11,227,920	More than Three Years	N/A	
Total Federal Agricultural Mortgage Corporation Bonds	22,972,613			N/A
Federal Farm Credit Bank Bonds	42,038,950	Less than One Year	Aaa	
Federal Farm Credit Bank Bonds	11,032,945	More than One Year	Aaa	
Federal Farm Credit Bank Bonds	20,260,205	More than Two Years	Aaa	
Federal Farm Credit Bank Bonds	103,773,254	More than Three Years	Aaa	
Total Federal Farm Credit Bank Bonds	177,105,354			16.71%
Federal Home Loan Bank Bonds	19,070,555	Less than One Year	Aaa	
Federal Home Loan Bank Bonds	76,443,390	More than One Year	Aaa	
Federal Home Loan Bank Bonds	7,873,961	More than Two Years	Aaa	
Federal Home Loan Bank Bonds	11,848,005	More than Three Years	Aaa	
Total Federal Home Loan Bank Bonds	115,235,911			10.87%
Federal Home Loan Mortgage Corporation Bank Bonds	38,203,706	Less than One Year	Aaa	
Federal Home Loan Mortgage Corporation Bank Bonds	1,422,855	More than One Year	Aaa	
Total Federal Home Loan Mortgage Corporation Bank Bonds	$39,626,561			N/A

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Fair Value - Level Two Inputs (continued)				
Federal National Mortgage Association Bonds	$51,505,803	Less than One Year	Aaa	N/A
Corporate Notes	18,019,816	Less than One Year	Aa3	
Corporate Notes	28,465,212	More than One Year	Aa3	
Corporate Notes	52,494,220	More than Three Years	A1/Aaa	
Total Corporate Notes	98,979,248			9.34%
State of Israel Notes	4,989,970	Less than One Year	A1	
State of Israel Notes	5,003,425	More than One Year	A1	
State of Israel Notes	6,002,352	More than Three Years	A1	
Total State of Israel Notes	15,995,747			N/A
Municipal Securities	5,672,194	Less than One Year	N/A	
Municipal Securities	287,499	More than One Year	N/A	
Municipal Securities	11,762,740	More than Two Years	N/A	
Municipal Securities	6,213,389	More than Three Years	N/A	
Municipal Securities	15,800,000	More than Five Years	N/A	
Total Municipal Securities	39,735,822			N/A
Treasury Coupon Securities	30,327,413	Less than One Year	Aaa	
Treasury Coupon Securities	29,990,141	More than One Year	Aaa	
Treasury Coupon Securities	98,258,699	More than Two Years	Aaa	
Treasury Coupon Securities	170,121,997	More than Three Years	Aaa	
Total Municipal Securities	328,698,250			31.01%
Total Fair Value - Level Two Inputs	889,855,309			
Total Investments	$1,059,806,670			

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, 2024. 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 statistical rating organization, that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization and the commercial paper be rated in the highest category at the time of purchase by at least two nationally recognized statistical rating organizations. 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 statistical rating organization. All interest and principal shall be denominated and payable in United States dollars. The notes must be backed by the full faith and credit of the foreign nation and there can be no prior history of default. The maturity of foreign notes cannot exceed five years from purchase and in total, they cannot exceed one percent of the County's total average portfolio. The County's exposure to foreign currency risk is as follows:

Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	3/1/2025	$2,988,480
State of Israel Notes	Israeli New Sheqel	12/1/2025	2,001,490
State of Israel Notes	Israeli New Sheqel	12/1/2026	5,003,425
State of Israel Notes	Israeli New Sheqel	12/1/2028	3,002,442
State of Israel Notes	Israeli New Sheqel	3/1/2029	2,999,910

Note 11 – Contingent Liabilities

Grants

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

Litigation

The County is the defendant in a lawsuit filed by employees at the Juvenile Detention Center who have brought an FLSA collective action and State law wage-and-hour claim against the County. They allege the County failed to pay them overtime. The potential loss cannot be reasonably estimated at this time. Some plaintiffs in the case are now part of a bargaining unit so damages would be mitigated. The County denies both liability and damages and is vigorously defending both cases; the County's appeal was recently accepted by the Ohio Supreme Court.

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

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

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

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

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

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

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 2024 for real and public utility property taxes represents collections of 2023 taxes.

2024 real property taxes are levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

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. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was $14.85 per $1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2024 property tax receipts were based are as follows:

Real Property	$33,753,636,150
Public Utility Personal Property	1,617,371,510
Total Assessed Value	$35,371,007,660

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2024, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 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 2024, the County's property taxes were reduced by $4,842,836 under various tax abatement agreements entered into by another government:

Subdivision	2024 Taxes Abated
City of Cleveland	$1,801,694
City of Euclid	768,451
City of Strongsville	384,609
Village of North Randall	340,005
Village of Glenwillow	316,353
City of Bedford Heights	139,033

Subdivision	2024 Taxes Abated
City of Brooklyn	131,421
City of Brook Park	102,040
Village of Cuyahoga Heights	100,794
City of Garfield Heights	94,096
City of Highland Heights	85,512
City of North Olmsted	81,269
City of Solon	64,207
City of Middleburg Heights	63,982
City of Westlake	59,595
City of Warrensville Heights	52,456
City of Berea	37,294
City of Parma	34,487
Village of Oakwood	29,105
City of Bedford	18,416
City of Fairview Park	18,070
City of Mayfield Heights	17,895
Village of Brooklyn Heights	15,452
City of Richmond Heights	13,870
City of North Royalton	11,437
City of Lakewood	11,374
City of Shaker Heights	11,250
City of East Cleveland	8,566
Village of Walton Hills	8,166
City of Cleveland Heights	6,359
Village of Highland Hills	4,834
City of Beachwood	2,957
City of University Heights	2,855
City of South Euclid	2,586
City of Olmsted Falls	1,291
City of Lyndhurst	1,055
	$4,842,836

Note 13 – Receivables

Receivables at December 31, 2024, 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, permissive motor vehicle license tax, settlements, leases and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments, leases, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

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.

The loans receivable at December 31, 2024, 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 $59,498,671 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, 2024, the total amount of delinquent special assessments was $33,743,376. 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, 2024, the Corporation has drawn down the full balance of available funds. As of December 31, 2024, the outstanding balance was $92,480,161. Loans expected to be collected in more than one year amount to $60,272,317 in the GCHI capital projects fund. At December 31, 2024, 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	$92,480,161	$0	$92,480,161
Community Development Loans	121,829,086	50,068,941	71,760,145
Gateway Loans	138,826,126	138,826,126	0
Total	$353,135,373	$188,895,067	$164,240,306

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, 2024, the outstanding balance was $80,000, to be collected in 2025 in the debt service fund. At December 31, 2024, there were no delinquent receivables. See Note 6 for additional information.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund	
Local Government and Revenue Assistance	$12,102,591
Miscellaneous	10,675,399
Casino Tax Revenue	4,404,316
Property Tax Rollbacks and Exemptions	2,451,276
Total General Fund	29,633,582
Special Revenue Funds	
Human Services	24,356,297
Health and Human Services Levy	996,309
County Board of Developmental Disabilities	8,543,602
Children Services	3,217,621
Motor Vehicle Gas Tax	8,593,109
Alcohol, Drug and Mental Health Board	1,298,119
Cuyahoga Support Enforcement	246,859
Community Development	492,416
Other Community Development	4,360
Treatment Alternatives for Safer Communities	44,558
Victim Assistance	385,782
Other Judicial	2,226,799
Other Health and Safety	845,970
Housing	608,689
Total Special Revenue Funds	51,860,490
Debt Service Fund	
Debt Service	859,936
Capital Projects Funds	
Capital Projects	71,998
Road Capital Projects	7,342,972
Total Capital Projects Funds	7,414,970
Total Governmental Funds	$89,768,978
Enterprise Fund	
Public Utilities	$34,933
Internal Service Fund	
Central Custodial Services	$2,089,216

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.

Leases Receivable

Leases receivable for the year ended December 31,2024, consisted of the following:

	Amount
Governmental Funds:	
General	$1,414,135
County Board of Developmental Disbilities	894,127
Other Governmental Funds	1,266,567
Total Governmental Funds	3,574,829
Proprietary Funds:	
Other Enterprise Funds	11,877,999
Total	$15,452,828

These amounts represent the discounted future lease payments. This discount is being amortized using the effective interest method.

Leases revenue and interest for the year ended December 31,2024, consisted of the following:

	Lease Revenue	Interest Revenue
Governmental Funds:		
General	$504,658	$108,433
County Board of Developmental Disbilities	831,278	98,650
Other Governmental Funds	47,549	35,612
Total Governmental Funds	1,383,485	242,695
Proprietary Funds:		
Other Enterprise Funds	702,516	333,557
Total	$2,086,001	$576,252

These lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

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

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
General Fund				
Hanna Commerical UH Health System	2024	3	2027	Monthly
Motor Vehicle Gas Tax Fund				
City of Cleveland and Lakeside LP	1993	50	2042	Monthly
County Board of Developmental Disabilities Fund				
SAWBODD	2023	3	2025	Monthly
County Airport Fund				
Swagelok Manufacturing Company	1977	48	2025	Monthly
Airport Greens Golf Course	1987	61	2048	Monthly
Flexjet LLC	1988	53	2041	Monthly
CGF Realty LLC	1991	39	2030	Monthly
Five Star Aviation LLC	1993	60	2052	Monthly
Spero Partners LLC	1999	25	2024	Monthly
Zomar Group LTD	2003	34	2037	Monthly

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
County Airport Fund continued				
Eaton Corporation	2003	25	2028	Monthly
All Good Eats LLC	2004	25	2029	Monthly
Cleveland Jet Center	2007	25	2032	Monthly
North Point Leasing Corporation	2007	20	2027	Monthly
Pace Aviation Inc	2018	20	2038	Monthly
T&G Flying Club Inc	2019	5	2024	Monthly
Progressive Casualty Inc	2021	5	2026	Monthly
County Parking Garage Fund				
Nautica Entertainment LLC	2011	15	2026	Monthly

A summary of future lease amounts receivable is as follows:

	Governmental Activities					
	General		Motor Vehicle Gas Tax		County Board of Developmental Disabilities	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$550,600	$74,753	$48,837	$34,324	$894,127	$35,801
2026	599,828	38,032	50,161	33,000	0	0
2027	263,707	4,241	51,520	31,641	0	0
2028	0	0	52,916	30,245	0	0
2029	0	0	297,860	128,342	0	0
2030-2034	0	0	351,716	85,141	0	0
2035-2039	0	0	413,557	34,221	0	0
	$1,414,135	$117,026	$1,266,567	$376,914	$894,127	$35,801

	Business-Type Activities			
	County Airport		County Parking Garage	
Year	Principal	Interest	Principal	Interest
2025	$700,428	$314,993	$11,577	$333
2026	690,215	296,113	2,953	24
2027	644,077	277,666	0	0
2028	562,972	259,944	0	0
2029	555,787	246,358	0	0
2030-2034	2,976,174	1,008,899	0	0
2035-2039	3,548,069	585,659	0	0
2040-2044	1,371,291	185,996	0	0
2045-2049	632,339	70,936	0	0
2050-2053	182,117	12,503	0	0
	$11,863,469	$3,259,067	$14,530	$357

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	$6,198,695	$0	$0	$6,198,695
Construction in Progress	1,031,185	70,089	(1,101,274)	0
Total Nondepreciable Capital Assets	7,229,880	70,089	(1,101,274)	6,198,695
Depreciable Capital Assets				
Tangible Assets				
Land Improvements	63,505,955	1,101,274	0	64,607,229
Utility Plant	68,328,116	0	0	68,328,116
Buildings, Structures and Improvements	28,635,128	0	0	28,635,128
Furniture, Fixtures and Equipment	5,114,459	236,717	(412,642)	4,938,534
Vehicles	13,763,044	4,367,153	(392,104)	17,738,093
Total Tangible Assets	179,346,702	5,705,144	(804,746)	184,247,100
Intangible Right to Use				
Lease Assets				
Intangible Right to Use Lease - Buildings	2,784,123	0	0	2,784,123
Total Depreciable Capital Assets	182,130,825	5,705,144	(804,746)	187,031,223
Less Accumulated Depreciation and Amortization				
Depreciation				
Land Improvements	(24,690,514)	(2,812,248)	0	(27,502,762)
Utility Plant	(41,952,130)	(812,226)	0	(42,764,356)
Buildings, Structures and Improvements	(12,173,644)	(1,116,295)	0	(13,289,939)
Furniture, Fixtures and Equipment	(3,291,704)	(290,862)	412,642	(3,169,924)
Vehicles	(8,830,860)	(783,043)	392,104	(9,221,799)
Total Depreciation	(90,938,852)	(5,814,674)	804,746	(95,948,780)
Amortization				
Intangible Right to Use Lease - Buildings	(50,280)	(26,178)	0	(76,458)
Total Accumulated Depreciation and Amortization	(90,989,132)	(5,840,852)	804,746	(96,025,238)
Total Depreciable Capital Assets, Net	91,141,693	(135,708)	0	91,005,985
Business-Type Activities Capital Assets, Net	$98,371,573	($65,619)	($1,101,274)	$97,204,680

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

	Depreciation	Amortization	Total
Sanitary Engineer	$1,797,293	$0	$1,797,293
County Airport	2,886,845	0	2,886,845
County Parking Garage	1,130,536	26,178	1,156,714
Total	$5,814,674	$26,178	$5,840,852

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
Governmental Activities:				
Nondepreciable Capital Assets				
Land	$88,251,122	$38,263,012	($1,058,400)	$125,455,734
Construction in Progress	48,512,553	108,527,050	(52,368,738)	104,670,865
Total Nondepreciable Capital Assets	136,763,675	146,790,062	(53,427,138)	230,126,599
Depreciable Capital Assets				
Tanigble Assets				
Land Improvements	11,053,242	0	(87,800)	10,965,442
Buildings, Structures and Improvements	1,439,822,712	7,283,146	(13,739,078)	1,433,366,780
Furniture, Fixtures and Equipment	63,239,000	3,152,119	(894,007)	65,497,112
Vehicles	14,047,162	2,851,923	(980,491)	15,918,594
Infrastructure	297,798,256	4,565,773	0	302,364,029
Total Tanigble Assets	1,825,960,372	17,852,961	(15,701,376)	1,828,111,957
Intangible Assets				
Intangible Asset - Software	34,609,371	0	0	34,609,371
Intangible Asset - Community Center Use	1,975,312	0	0	1,975,312
Total Intangible Assets	36,584,683	0	0	36,584,683
Intangible Right to Use				
Lease Assets				
Intangible Right to Use Lease - Buildings	13,983,160	254,928	(1,667,828)	12,570,260
Intangible Right to Use Lease - Equipment	294,568	191,958	0	486,526
Total Lease Assets	14,277,728	446,886	(1,667,828)	13,056,786
Subscription Assets				
Intangible Right to Use - Software	16,251,247	5,040,707	(1,308,116)	19,983,838
Total Intangible Assets	67,113,658	5,487,593	(2,975,944)	69,625,307
Total Depreciable Capital Assets	1,893,074,030	23,340,554	(18,677,320)	1,897,737,264
Less Accumulated Depreciation/Amortization				
Depreciation				
Land Improvements	(9,900,942)	(380,478)	74,996	(10,206,424)
Buildings, Structures and Improvements	(585,717,976)	(34,157,215)	12,709,743	(607,165,448)
Furniture, Fixtures and Equipment	(55,742,080)	(2,469,437)	828,778	(57,382,739)
Vehicles	(9,412,278)	(847,295)	841,053	(9,418,520)
Infrastructure	(181,917,542)	(10,240,602)	0	(192,158,144)
Total Depreciation	(842,690,818)	(48,095,027)	14,454,570	(876,331,275)
Amortization				
Intangible Assets				
Intangible Asset - Software	(10,838,572)	(3,845,486)	0	(14,684,058)
Intangible Asset - Community Center Use	(1,673,353)	(150,979)	0	(1,824,332)
Total Intangible Assets	($12,511,925)	($3,996,465)	$0	($16,508,390)

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
Governmental Activities:				
Lease Assets				
Intangible Right to Use Lease - Buildings	($5,436,777)	($3,116,044)	$1,543,362	($7,009,459)
Intangible Right to Use Lease - Equipment	0	(72,365)	0	(72,365)
Total Lease Assets	(5,436,777)	(3,188,409)	1,543,362	(7,081,824)
Subscription Assets				
Intangible Right to Use - Software	(4,645,747)	(5,782,128)	1,222,584	(9,205,291)
Total Intangible Assets	(22,594,449)	(12,967,002)	2,765,946	(32,795,505)
Total Accumulated Depreciation/ Amortization	(865,285,267)	(61,062,029)	17,220,516	(909,126,780)
Total Depreciable Capital Assets, Net	1,027,788,763	(37,721,475)	(1,456,804)	988,610,484
Governmental Activities Capital Assets, Net	$1,164,552,438	$109,068,587	($54,883,942)	$1,218,737,083

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

		Amortization			
	Depreciation	Intangible Assets	Leases	SBITAs	Total
General Government:					
Legislative and Executive	$6,826,265	$3,996,465	$3,131,826	$356,353	$14,310,909
Judicial	10,635,141	0	0	5,205,513	15,840,654
Public Works	17,066,381	0	0	0	17,066,381
Health and Safety - Primary Government	208,918	0	0	92,037	300,955
Social Services	2,300,756	0	56,583	101,637	2,458,976
Community Development	11,057,566	0	0	26,588	11,084,154
Total	$48,095,027	$3,996,465	$3,188,409	$5,782,128	$61,062,029

During fiscal year 2024, the County elected not to exercise two lease options to extend that was previously determined to be reasonably certain of being exercised, resulting in a decrease to Intangible Right to Use – Buildings in the amount of $124,466.

During fiscal year 2024, the County elected not to exercise a subscription option to extend that was previously determined to be reasonably certain of being exercised, resulting in a decrease to Intangible Right to Use – Software in the amount of $85,532.

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

The amortization schedule is as follows:

	Governmental Activities
2025	$150,979

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 2024, Cuyahoga County provided $35,000,000 for the general operations of the MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2024, the County paid $36,000,000 in financed purchase payments and $4,550,000 as required by various agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the agreements.

During 2024, the County received $36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid $30,679,546 towards loan principal reduction during 2024 leaving a remaining balance of $92,480,161 as of December 31, 2024.

During 2024, the County received $25,135 from the Corporation for participation in the County's self-insurance program.

During 2024, the County paid $20,399 to the Corporation on behalf of the Cuyahoga County Common Pleas Court for use of space at the Convention Center.

During 2024, the County paid $22,748,836 to the Corporation for the construction and remodeling of the building formerly known as the Global Center for Health Innovation into complementary facilities to enhance the Convention Center. The Corporation also incurred payables of $1,948,279 for additional work completed by vendors prior to December 31, 2024. The County has recorded an intergovernmental payable to the Corporation for this amount.

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2024, consisted of the following:

	Transfers From		
Transfers To	General	Human Services	Other Governmental Funds
General	$0	$0	$1,302,417
Other Governmental Funds	74,685,814	3,634,350	81,316,264
Other Enterprise Funds	400,465	0	0
Internal Service Funds	4,402,350	0	1,708,863
Total Transfers	$79,488,629	$3,634,350	$84,327,544

	Transfers From			
Transfers To	Sanitary Engineer	Other Enterprise Funds	Internal Service Funds	Totals
General	$1,212,155	$0	$404,052	$2,918,624
Other Governmental Funds	1,679,003	148,759	18,863	161,483,053
Other Enterprise Funds	0	0	0	400,465
Internal Service Funds	6,603,643	26,335	656,039	13,397,230
Total Transfers	$9,494,801	$175,094	$1,078,954	$178,199,372

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.

Interfund Balances

	Interfund Receivable			
Interfund Payable	General	Other Enterprise Funds	Internal Service Funds	Totals
General	$0	$48,250	$1,045,335	$1,093,585
Human Services	0	8,820	360,054	368,874
Other Governmental Funds	870,835	3,914	200,467	1,075,216
Sanitary Engineer	0	0	97,559	97,559
Other Enterprise Funds	0	0	3,061	3,061
Internal Service Funds	0	0	79,303	79,303
Total	$870,835	$60,984	$1,785,779	$2,717,598

The above interfund balances at December 31, 2024, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

	Interfund Receivable
Interfund Payable	General
County Parking Garage	$15,800,000

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:

Year	$15,800,000
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	$15,800,000
Stated Maturity	*1/1/2037*

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

	Principal	Interest
2025	$980,000	$535,850
2026	1,015,000	500,938
2027	1,050,000	464,800
2028	1,090,000	427,350
2029	1,125,000	388,587
2030-2034	6,245,000	964,425
2035-2037	4,295,000	228,813
Total	$15,800,000	$3,510,763

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension/OPEB liability(asset) and corresponding deferred outflows/inflows of resources and pension/OPEB expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension/OPEB deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Balances related to the internal proportionate share for pension and OPEB at December 31, 2024, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	$363,902	$173,499	$237,651	$0
Business-Type Activities:				
Sanitary Engineer	19,748	375,378	8,973	245,807
County Parking Garage	48,575	2,778	316	176
Information Systems	21,636	64	8	1,086
County Airport	103,599	5,741	649	528
Total Enterprise Funds/Business-Type Activities	193,558	383,961	9,946	247,597
Elimination from Proprietary Fund Statements	(183,129)	(183,129)	(9,946)	(9,946)
Total Business-Type Activities	10,429	200,832	0	237,651
Total	$374,331	$374,331	$237,651	$237,651

Note 18 – Defined Benefit Pension Plans

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

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

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

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

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

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

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. Effective January 1, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined Plan. The

Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2025 financial statements will reflect the effects of the Combined Plan being consolidated into the Traditional 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

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

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

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost-of-living adjustment (COLA). This COLA is calculated on the member's original 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 and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

	State and Local		
	Traditional	Combined	Law Enforcement
2024 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2024 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

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

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

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2024, the County's contractually required contribution was $70,932,349 for the traditional plan, $1,478,845 for the combined plan and $1,974,716 for the member-directed plan. Of these amounts, $3,349,154 is reported as an intergovernmental payable for the traditional plan, $69,868 for the combined plan, and $90,791 for the member-directed plan.

State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service

credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Effective July 1, 2023, a permanent 1 percent COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

The DC Plan allows members to place all their member contributions and 11.09 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 2.91 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 to 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 2024 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $208,705 for 2024. Of this amount, $9,291 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, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	2.86892279%	2.78323531%	0.011364500%	
Prior Measurement Date	2.86789444%	2.75410071%	0.012462930%	
Change in Proportionate Share	0.00102835%	0.02913460%	-0.001098430%	
Proportionate Share of the:				
Net Pension Liability	$751,095,740	$0	$2,186,713	$753,282,453
Net Pension Asset	0	(8,555,151)	0	(8,555,151)
Pension Expense	89,782,602	645,666	(642,948)	89,785,320

2024 pension expense for the member-directed defined contribution plan was $1,974,716. The aggregate pension expense for all pension plans was $91,760,037 for 2024.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	$12,276,023	$346,684	$137,706	$12,760,413
Changes of assumptions	0	317,501	100,776	418,277
Net difference between projected and actual earnings on pension plan investments	151,603,150	1,391,432	0	152,994,582
Changes in proportion and differences between County contributions and proportionate share of contributions	1,997,136	265,591	0	2,262,727
County contributions subsequent to the measurement date	70,932,349	1,478,845	111,888	72,523,082
Total Deferred Outflows of Resources	$236,808,658	$3,800,053	$350,370	$240,959,081
Deferred Inflows of Resources				
Differences between expected and actual experience	$0	$846,155	$1,198	$847,353
Changes of assumptions	0	0	75,855	75,855
Net difference between projected and actual earnings on pension plan investments	0	0	188,013	188,013
Changes in proportion and differences between County contributions and proportionate share of contributions	0	134,806	855,705	990,511
Total Deferred Inflows of Resources	$0	$980,961	$1,120,771	$2,101,732

$72,523,082 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 2025. 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:				
2025	$39,843,783	$238,674	($629,710)	$39,452,747
2026	50,875,657	409,073	47,124	51,331,854
2027	96,744,592	827,461	(209,087)	97,362,966
2028	(21,587,723)	(192,731)	(90,616)	(21,871,070)
2029	0	53,576	0	53,576
Thereafter	0	4,194	0	4,194
Total	$165,876,309	$1,340,247	($882,289)	$166,334,267

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, 2023, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric 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, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other Investments	5.00	3.46
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent for the Traditional Pension Plan, Combined Plan and Member-Directed 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 benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	$1,182,426,528	$751,095,740	$392,353,881
OPERS Combined Plan	(5,176,818)	(8,555,151)	(11,216,438)

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2024, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.90%
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
Total	100.00%	

* Final target weights reflected at October 1, 2022.
** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.4 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, 2024. 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, 2024. 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, 2024.

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	$3,527,552	$2,186,713	$1,052,594

Note 19 – Defined Benefit OPEB Plans

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

Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Age 65 or Older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or Younger Retirees Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified heath care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

Group A	Group B	Group C
Age and Service Requirements	**Age and Service Requirements**	**Age and Service Requirements**
December 1, 2014 or Prior	***December 1, 2014 or Prior***	***December 1, 2014 or Prior***
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	***January 1, 2015 through December 31, 2021***	***January 1, 2015 through December 31, 2021***
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $696,152 for 2024. Of this amount, $11,645 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

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, 2024, 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 liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, 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, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	2.81853789%	0.01136450%	
Prior Measurement Date	2.81952468%	0.01246293%	
Change in Proportionate Share	-0.00098679%	-0.00109843%	
Proportionate Share of the Net OPEB (Asset)	($25,437,978)	($215,564)	($25,653,542)
OPEB Expense	(2,817,963)	(92,119)	(2,910,082)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$0	$9,371	$9,371
Changes of assumptions	6,549,013	26,533	6,575,546
Net difference between projected and actual earnings on OPEB plan investments	15,276,954	0	15,276,954
Changes in proportion and differences between County contributions and proportionate share of contributions	18,468	19,022	37,490
County contributions subsequent to the measurement date	696,152	0	696,152
Total Deferred Outflows of Resources	$22,540,587	$54,926	$22,595,513
Deferred Inflows of Resources			
Differences between expected and actual experience	$3,620,558	$23,231	$3,643,789
Changes of assumptions	10,935,026	97,217	11,032,243
Net difference between projected and actual earnings on OPEB plan investments	0	9,256	9,256
Changes in proportion and differences between County contributions and proportionate share of contributions	0	8,402	8,402
Total Deferred Inflows of Resources	$14,555,584	$138,106	$14,693,690

$696,152 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2025	($629,239)	($36,218)	($665,457)
2026	1,184,823	(13,186)	1,171,637
2027	11,891,754	(15,766)	11,875,988
2028	(5,158,487)	(14,188)	(5,172,675)
2029	0	(10,903)	(10,903)
Thereafter	0	7,081	7,081
Total	$7,288,851	($83,180)	$7,205,671

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 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 the System and plan members. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2038
Actuarial Cost Method	Individual Entry Age

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 benefits provided through the defined benefit 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other Investments	5.00	2.43
Total	100.00%	

Discount Rate A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	$13,979,948	($25,437,978)	($58,090,066)

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

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care 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 liability	($26,494,256)	($25,437,978)	($24,239,426)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented below:

	June 30, 2024	June 30, 2023
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial	7.50 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-112.22 percent initial	-10.94 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial	-11.95 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-15.14 percent initial	1.33 percent initial
	3.94 percent ultimate	4.14 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2024.

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, 2024, 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)	($175,267)	($215,564)	($250,629)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	($252,998)	($215,564)	($170,542)

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 2024, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

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

Compensated Absences

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

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

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

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

Deferred Compensation

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

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				
General Obligation Bonds - Unvoted				
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
OWDA Loans from Direct Borrowings				
Solid Waste Convenience Center	2020	3.43	1,218,908	2034
OPWC Loans from Direct Borrowings				
Schaaf Bridge	2006	0.00	1,251,250	2027
Turney Road	2020	0.00	34,397	2043
Certificate of Participation				
2024 Convention Center Hotel Refunding	2024	3.75 - 5.00	131,580,000	2044
Revenue Bonds				
2010 Shaker Square Refunding Bonds	2010	1.00 - 4.12	2,800,000	2030
2013A Economic Development - Steelyard Commons	2013	0.60 - 5.25	4,205,000	2037
2013B Economic Development - Westin Hotel	2013	1.85 - 5.75	5,685,000	2042
2014A Various Purpose Sales Tax Revenue Bonds	2014	2.00 - 5.00	137,890,000	2038
2014B Western Reserve Bonds	2014	3.25 - 3.80	22,185,000	2026
2014C Medical Mart/Convention Center Refunding Bonds	2014	3.00	20,890,000	2027
2014 Flats East Bank Taxable Revenue Bonds	2014	4.50 - 6.00	17,000,000	2038
2015A Sales Tax Revenue Bonds - Public Square Project	2015	1.50 - 4.00	9,180,000	2033
2017A Sales Tax Revenue Bonds - Arena Renovation Project	2017	2.50 - 5.00	35,000,000	2035
2017B Sales Tax Revenue Bonds - Arena Renovation Project	2017	3.03 - 3.67	35,320,000	2035
2017C Sales Tax Revenue Bonds - Arena Renovation Project	2017	1.57 - 3.57	70,635,000	2035
2020A Brownfield Refunding Bonds	2020	1.50 - 2.85	10,485,000	2030
2020B Commercial Redevelopment Refunding Bonds	2020	1.50 - 2.85	2,395,000	2030
2020D Economic Development - GCHI	2020	3.00 - 5.00	140,765,000	2027
2022A Economic Development Revenue Bonds	2022	4.38-6.00	30,600,000	2042
2022A Sales Tax Revenue Tax-Exempt Bonds - Progressive Field	2022	4.00	122,590,000	2037
2022B Sales Tax Revenue Taxable Bonds - Progressive Field	2022	1.90-2.90	67,500,000	2037
2024A Economic Development Revenue Bonds - Rock Hall Expansion	2024	4.00-5.00	50,000,000	2053
Business-Type Activities				
OPWC Loans from Direct Borrowings				
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
OWDA Loans from Direct Borrowings				
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
Broadview Drill Drop and Sanitary Sewer	2014	3.37	339,138	2034
Barton, Bronson and Cook Sanitary Improvement	2018	1.68	1,339,513	2036

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
OWDA Loans				
Turney Road Sewer Rehabilitation	2018	2.08%	$163,937	2037
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, 2024, consist of the following:

	Outstanding 1/1/24	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Unvoted					
2009 Capital Improvement Bonds					
Build America Bonds - Serial	$7,565,000	$0	$60,000	$7,505,000	$3,695,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic Development Bonds - Serial	7,335,000	0	55,000	7,280,000	3,580,000
Recovery Zone Economic Development Bonds - Term	34,740,000	0	0	34,740,000	0
2019A Capital Improvement Bonds					
Serial Bonds	38,035,000	0	515,000	37,520,000	530,000
Unamortized Premium	3,617,883	0	48,987	3,568,896	0
2019B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	19,025,000	0	4,665,000	14,360,000	4,720,000
2020A Capital Improvement Refunding Bonds					
Serial Bonds	39,205,000	0	5,235,000	33,970,000	2,120,000
Unamortized Premium	5,794,853	0	773,780	5,021,073	0
2020B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	47,095,000	0	1,735,000	45,360,000	955,000
Total General Obligation Bonds - Unvoted	238,152,736	0	13,087,767	225,064,969	15,600,000
Net Pension Liability					
OPERS	831,476,409	0	94,170,866	737,305,543	0
STRS	2,683,883	0	497,170	2,186,713	0
Total Net Pension Liability	834,160,292	0	94,668,036	739,492,256	0
Net OPEB Liability					
OPERS	17,448,169	0	17,448,169	0	0
OWDA Loans Payable from Direct Borrowings					
Solid Waste Convenience Center	916,025	0	73,837	842,188	76,392
OPWC Loans Payable from Direct Borrowings					
Schaaf Bridge	187,688	0	62,563	125,125	62,562
Turney Road	33,537	0	1,720	31,817	1,720
Total OPWC Loans Payable from Direct Borrowings	221,225	0	64,283	156,942	64,282
Certificates of Participation					
2014 Convention Hotel					
Serial Bonds	80,095,000	0	80,095,000	0	0
Term Bonds	72,125,000	0	72,125,000	0	0
Unamortized Premium	17,425,136	0	17,425,136	0	0
Unamortized Discount	(297,422)	0	(297,422)	0	0
Total Certificates of Participation	$169,347,714	$0	$169,347,714	$0	$0

(continued)

	Outstanding 1/1/24	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
Certificates of Participation Refunding					
2024 Convention Hotel Refunding					
Serial Bonds	$0	$100,140,000	$0	$100,140,000	$14,090,000
Term Bonds	0	31,440,000	0	31,440,000	0
Unamortized Premium	0	7,403,814	1,565,423	5,838,391	0
Total Certificates of Participation Refunding	0	138,983,814	1,565,423	137,418,391	14,090,000
Revenue Bonds					
2010 Shaker Square Refunding Bonds					
Term Bonds	1,065,000	0	275,000	790,000	290,000
Unamortized Premium	47,832	0	12,351	35,481	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	1,730,000	0	140,000	1,590,000	150,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(41,258)	0	(1,932)	(39,326)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	1,785,000	0	145,000	1,640,000	150,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(95,440)	0	(2,886)	(92,554)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	64,915,000	0	6,850,000	58,065,000	0
Term Bonds	6,385,000	0	0	6,385,000	285,000
Unamortized Premium	9,658,537	0	927,924	8,730,613	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	20,185,000	0	8,500,000	11,685,000	8,900,000
2014C Medical Mart/Convention Center Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	20,300,000	0	70,000	20,230,000	75,000
Unamortized Discount	(533,483)	0	(1,840)	(531,643)	0
2014 Flats East Bank Taxable Revenue Bonds					
Term Bonds	13,800,000	0	580,000	13,220,000	610,000
2015A Sales Tax Revenue Bonds - Public Square Project					
Serial Bonds	4,945,000	0	525,000	4,420,000	550,000
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(15,032)	0	(1,263)	(13,769)	0
Unamortized Premium	360,031	0	30,242	329,789	0
2017A Sales Tax Revenue Bonds - Arena Renovation Project					
Serial Bonds	29,130,000	0	1,920,000	27,210,000	1,975,000
Unamortized Premium	2,278,529	0	150,181	2,128,348	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	3,805,000	0	3,805,000	0	0
Term Bonds	47,840,000	0	0	47,840,000	3,910,000
2020A Brownfield Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	7,585,000	0	1,000,000	6,585,000	1,030,000
2020B Commercial Redevelopment Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	1,005,000	0	225,000	780,000	0
Term Bonds	720,000	0	0	720,000	235,000
2020D Economic Development Bonds - GCHI					
Tax-Exempt Economic Development Refunding					
Serial Bonds	79,265,000	0	22,540,000	56,725,000	23,440,000
Unamortized Premium	12,910,345	0	3,671,219	9,239,126	0

(continued)

	Outstanding 1/1/24	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
Revenue Bonds (continued)					
2022A Taxable Economic Development Revenue Bonds					
Serial Bonds	$22,150,000	$0	$965,000	$21,185,000	$1,025,000
Term Bonds	8,450,000	0	0	8,450,000	0
Unamortized Premium	1,918,020	0	60,487	1,857,533	0
2022A Sales Tax Revenue Tax-Exempt Bonds					
Progressive Field					
Serial Bonds	111,820,000	0	3,600,000	108,220,000	6,170,000
Unamortized Premium	18,719,568	0	602,669	18,116,899	0
2022B Sales Tax Revenue Taxable Bonds					
Progressive Field					
Serial Bonds	34,400,000	0	3,980,000	30,420,000	4,070,000
Term Bonds	27,570,000	0	0	27,570,000	0
Unamortized Premium	430,719	0	28,178	402,541	0
2024A Taxable Economic Development Revenue Bonds					
Rock Hall Expansion					
Serial Bonds	0	26,620,000	0	26,620,000	805,000
Term Bonds	0	23,380,000	0	23,380,000	0
Unamortized Premium	0	3,481,620	0	3,481,620	0
Total Revenue Bonds	595,383,368	53,481,620	60,595,330	588,269,658	53,670,000
Other Long-Term Obligations					
Asset Retirement Obligation	129,000	0	0	129,000	0
Compensated Absences	88,141,304	0	2,444,375	85,696,929	36,846,799
Lease Payable	8,840,951	446,886	3,188,409	6,099,428	2,726,967
Subscription Payable	11,089,702	5,040,707	5,642,325	10,488,084	5,276,031
Financed Purchase from Direct Borrowing	74,784,188	0	4,451,382	70,332,806	4,529,981
Financed Purchase from Component Unit from Direct Borrowing	123,159,707	0	30,679,546	92,480,161	32,207,844
Total Other Long-Term Obligations	306,144,852	5,487,593	46,406,037	265,226,408	81,587,622
Total Governmental Activities	$2,161,774,381	$197,953,027	$403,256,596	$1,956,470,812	$165,088,296

	Outstanding 1/1/24	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
Business Type Activities					
OPWC Loans from Direct Borrowings					
Sanitary Sewer System Improvement	$94,486	$0	$11,813	$82,673	$11,810
Barton, Bronson, Cook Sanitary	725,000	0	50,000	675,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	61,285	0	3,831	57,454	3,830
Bagely Road Sanitary Sewer	1,296,626	0	78,582	1,218,044	78,584
Total OPWC Loans from Direct Borrowings	2,177,397	0	144,226	2,033,171	144,224
OWDA Loans from Direct Borrowings					
CSO Improvements	30,630	0	20,250	10,380	10,380
Suffolk Estates Pump Station	32,455	0	12,670	19,785	13,084
Woods Pump Station	129,085	0	35,408	93,677	36,567
CSO Improvements/East 38th 40th Street	171,766	0	47,114	124,652	48,658
Fitch Road Sanitary Sewer	343,907	0	94,332	249,575	97,423
Echo Hills Wastewater Treatment Plant Elimination	479,203	0	100,368	378,835	103,769
Stearns and Cook Roads Sanitary Sewer	198,221	0	27,640	170,581	28,624
Cook Mackenzie Sanitary Sewer	212,177	0	35,612	176,565	36,876
Thornapple Pump Station	299,379	0	50,041	249,338	51,909
Sewer Repairs	1,056,247	0	109,775	946,472	113,372
Fernhill Sewer Replacement	743,041	0	79,006	664,035	81,122
North Granger Sewer Replacement	276,470	0	33,972	242,498	34,821
Dewey Road Pump Station	1,131,341	0	117,443	1,013,898	121,327
Jefferson Drive Sewer Lining	124,808	0	13,271	111,537	13,626
Broadview Drill Drop and Sanitary Sewer	193,525	0	16,574	176,951	17,137
Barton, Bronson and Cook Sanitary Improvement	888,875	0	64,472	824,403	65,559
Turney Road Sewer Rehabiliation	117,907	0	7,649	110,258	7,810
Bagley Sewer and Water	1,144,460	0	66,742	1,077,718	68,779
Bradford Pump Station Elimination	637,043	0	31,296	605,747	32,274

(continued)

	Outstanding 1/1/24	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
OWDA Loans from Direct Borrowings (continued)					
Broadrock Drill Drop	$174,534	$0	$9,600	$164,934	$9,807
Egbert Road Force Main	110,826	0	5,834	104,992	5,938
Richmond Forbes Pump Station Improvement	274,139	115,638	19,374	370,403	0
Total OWDA Loans from Direct Borrowings	8,770,039	115,638	998,443	7,887,234	998,862
Other Long-Term Obligations					
Asset Retirement Obligation	53,625	0	0	53,625	0
Lease Payable	2,733,843	0	26,178	2,707,665	26,894
Compensated Absences	1,371,990	0	7,643	1,364,347	523,289
Total Other Long-Term Obligations	4,159,458	0	33,821	4,125,637	550,183
Net Pension Liability - OPERS					
Sanitary Engineer	14,492,437	0	1,850,139	12,642,298	0
County Airport	808,516	0	68,930	739,586	0
County Parking Garage	391,218	0	36,833	354,385	0
Information Systems	8,694	45,234	0	53,928	0
Total Net Pension Liability	15,700,865	45,234	1,955,902	13,790,197	0
Net OPEB Liability - OPERS					
Sanitary Engineer	304,117	0	304,117	0	0
County Airport	16,966	0	16,966	0	0
County Parking Garage	8,210	0	8,210	0	0
Information Systems	182	0	182	0	0
Total Net Pension Liability	329,475	0	329,475	0	0
Total Business-Type Activities	$31,137,234	$160,872	$3,461,867	$27,836,239	$1,693,269

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

The general obligation and revenue bonds will be paid with intergovernmental and miscellaneous revenues in the community development special revenue fund and with property, sales and excise taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The OPWC loans will be paid from the motor vehicle and gas tax fund. The OWDA loan will be paid from the solid waste fund. Asset retirement obligations will be paid from the general fund and the airport enterprise fund. Financed purchases will be paid from the general, human services and GCHI funds. Leases will be paid from the general, human services, other health and safety, alcohol, drug and mental health, community development, County parking garage and postage funds. Subscriptions will be paid from the general, human services, other health and safety and capital projects funds.

Increases and decreases to compensated absences are presented net in the long-term obligations table.

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 $156,942 and $2,033,171, 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 $842,188 and $7,887,234, 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:

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

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:

	Shaker Square
Year	$500,000
2026	$90,000
2027	100,000
2028	95,000
2029	110,000
Total	$395,000
Stated Maturity	*6/1/2030*

The remaining principal amount of the term bonds $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.

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

Year	$1,260,000
2034	$220,000
2035	235,000
2036	245,000
Total	$700,000
Stated Maturity	*12/1/2037*

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

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

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

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

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

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

The term bonds maturing October 2024, October 2033 and April 2038 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on April 15 in the years and in the respective principal amounts as follows:

Year	$6,865,000	$6,355,000
2025	$610,000	$0
2026	640,000	0
2027	680,000	0
2028	715,000	0
2029	750,000	0
2030	800,000	0
2031	840,000	0
2032	890,000	0
2033	940,000	0
2034	0	995,000
2035	0	1,055,000
2036	0	1,125,000
2037	0	1,190,000
2038	0	1,990,000
Total	$6,865,000	$6,355,000
Stated Maturity	*10/1/2033*	*4/1/2038*

On December 17, 2014, the County issued $137,890,000 in Various Purpose Sales Tax Revenue bonds for construction and improvements of various County buildings, to refund bonds previously issued in fiscal year 2009 for capital improvements and 2000 and 2005 for sewer improvements and to pay costs of issuance and capitalized interest on the Series 2014 bonds. The revenue bonds include serial and term bonds in the amounts of $131,505,000 and $6,385,000. The bonds were issued with interest rates varying from 2 to 5 percent. The

bonds were sold at a premium of $18,679,044. The bonds were issued for a twenty-four year period with final maturity during 2038. The bonds will be retired through the debt service fund. The County refunded a portion of the serial bonds in 2020.

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

Year	$6,385,000
2026	$285,000
Total	$285,000
Stated Maturity	*12/1/2026*

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

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

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

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

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

Year	$20,890,000
2025	$75,000
2026	75,000
Total	$150,000
Stated Maturity	*12/1/2027*

The remaining principal amount of the term bonds ($20,740,000) will mature at the stated maturity.

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

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

Year	$1,305,000
2032	$570,000
Total	$570,000
Stated Maturity	*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
Stated Maturity	*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
Stated Maturity	*7/1/2030*	*7/1/2031*	*7/1/2032*	*1/1/2035*	*1/1/2035*

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

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

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

On May 28, 2020, the County issued $10,485,000 in non-tax revenue refunding bonds to refund the 2010 Brownfield Redevelopment bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue fund.

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

On May 28, 2020, the County issued $2,395,000 in non-tax revenue refunding bonds to refund the 2010 Commercial Redevelopment, which included $1,675,000 in serial bonds and $720,000 in term bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue fund.

Net proceeds of $2,356,148 along with the County's contribution of $4,635,792 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, $6,775,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

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

Year	$720,000
2025	$235,000
2026	240,000
Total	$475,000
Stated Maturity	*6/1/2027*

The remaining principal amount of the term bonds ($245,000) will mature at the stated maturity.

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, 2023, $41,005,000 of the defeased bonds are still outstanding.

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

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

Year	$3,690,000	$4,760,000
2036	1,800,000	0
2037	1,890,000	0
2038	0	0
2039	0	0
2040	0	0
2041	0	2,325,000
2042	0	2,435,000
Total	$3,690,000	$4,760,000
Stated Maturity	*12/1/2037*	*12/1/2042*

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

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

The term bonds maturing on July 1, 2032, July 1, 2033, July 1, 2034, July 1, 2035 and January 1, 2037 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on July 1 and January 1 in the years and in the respective principal amounts as follows:

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

On October 22, 2024, the County issued $50,000,000 in Taxable Economic Development Revenue Bonds for the Rock Hall Expansion. The bonds include $26,620,000 of serial and $23,380,000 of term bonds. The bonds were issued with interest rates varying from 4.00 to 5.00 percent. The bonds were sold at a premium of $3,481,620. The bonds were issued for a twenty-nine year period with final maturity on December 1, 2053. The bonds will be retired through the debt service fund. The 2024A Economic Development Revenue Bonds – Rock Hall Expansion has $37,624,200 in unspent proceeds.

The term bonds maturing on December 1, 2049 and December 1, 2053 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 and December 1 in the years and in the respective principal amounts as follows:

Year	$11,805,000	$11,575,000
2045	$2,135,000	$0
2046	2,245,000	0
2047	2,355,000	0
2048	2,475,000	0
2049	2,595,000	0
2050	0	2,725,000
2051	0	2,835,000
2052	0	2,950,000
2053	0	3,065,000
Total	$11,805,000	$11,575,000
Stated Maturity	*12/1/2049*	*12/1/2053*

On May 29, 2014, the County issued $230,885,000 in Certificates of Participation (COPS) to fund a portion of the costs of the Convention Center Hotel project, which included $158,760,000 in serial bonds and $72,125,000 in term bonds. The COPs were sold at a premium of $26,430,183 and discount of $451,125. The Certificates were issued for a thirty year period with final maturity in year 2044. The certificates will be retired through the debt service fund. The COPs were issued through a series of lease agreements and trust indentures in accordance with Section 3313.375 of the Ohio Revised Code. The COPs have designated to be "qualified tax exempt obligations" within the meaning of 265(b)(3) of the Ohio Revised Code. In accordance with the lease terms, the project assets are leased to the Cleveland-Cuyahoga County Port Authority, and then subleased back to the County. Clear title to and right of possession of the leased property will transfer to the County upon the expiration of the lease term. The 2014 COPS were fully refunded during 2024.

On November 12, 2024, the County issued $131,580,000 in Refunding Certificates of Participation (COPS) for the purpose of fully refunding the 2014 Certificates of Participation, which included $80,095,000 in serial bonds and $72,125,000 in term bonds. The certificates of participation were issued for a twenty year period with final maturity on December 31, 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 been designated to be "qualified tax exempt obligations" within the meaning of 265(b)(3) of the Ohio Revised Code. In accordance with the lease terms, the project assets are leased to the Cleveland-Cuyahoga County Port Authority, and then subleased back to the County. Clear title to and right of possession of the leased property will transfer to the County upon the expiration of the lease term

The term bonds matures on December 1, 2041 and 2044 and 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	$12,700,000	$5,000,000	$13,740,000
2039	$4,050,000	$1,605,000	$0
2040	4,230,000	1,665,000	0
2041	4,420,000	1,730,000	0
2043	0	0	6,735,000
2044	0	0	7,005,000
Total	$12,700,000	$5,000,000	$13,740,000
Stated Maturity	*12/1/2041*	*12/1/2041*	*12/1/2044*

Net proceeds of $155,348,864 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the various COPs. As a result, $152,220,000 of these COPS is considered defeased and the liability for the refunded portion of these COPS has been removed from the County's financial statements. The County decreased its total service payments by $15,050,315 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of $15,258,271, and incurred an accounting gain of $13,998,850 (difference between amount paid to bond escrow agent and the refunding amount), which is shown in the following table:

2014 Certificates of Participation	
Certificates of Participation	$152,220,000
Premium on Certificates of Participation	17,425,136
Discount on Certificates of Participation	(297,422)
Total 2014 Certificates of Participation	169,347,714
Payment ot Refunded Bond Escrow Agent - Debt Service	(17,212,547)
Payment ot Refunded Bond Escrow Agent - Other Financing Sources	(138,136,317)
2024 Certificates of Participation Refunding Accounting Gain	$13,998,850

Lines of credit have been established with the Ohio Water Development Authority (OWDA) in the amount of $438,300 for the Richmond Forbes Pump Station Improvement sanitary project. 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. As of December 31, 2024, the balance of the loan is $370,403.

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, 2024, there has been no draws on the letter of credit.

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

The effects of the debt limitations described above at December 31, 2024 are an overall debt margin of $746,570,689; and an unvoted debt margin of $217,505,574.

Pledged Revenue Coverage

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

> $137,890,000 Various Purpose Sales Tax Bonds issued in December 2014 for the purpose of paying or reimbursing the costs of constructing, maintaining, expanding, refurbishing, renovating, upgrading, improving, furnishing, and equipping the Cuyahoga County Administrative Headquarters, the Cuyahoga County Corrections Center, the Justice Center, the Cuyahoga County Juvenile Justice Center, the Medical Examiner's Office, the Office of Emergency Management, the Jane Edna Hunter Building, and certain other related improvements and facilities operated by the County.
>
> $9,180,000 Public Square Project Sales Tax Bonds issued in December 2015 for the purpose of constructing, reconstructing, refurbishing, renovating and improving permanent improvements to publicly owned park space known as Public Square, together with all necessary appurtenances and work incidental thereto.
>
> $140,955,000 Arena Renovation Project Sales Tax Bonds issued in October 2017 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Rocket Mortgage FieldHouse together with appurtenances and work incidental thereto.
>
> $190,090,000 Progressive Field Project Sales Tax Bonds issued in January 2022 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Progressive Field together with appurtenances and work incidental thereto.

The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the bonds are expected to require 10.15 percent of sales tax revenues. Total principal and interest remaining on the bonds is $436,169,193 payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were $33,765,336 and $332,678,285, respectively.

The County has pledged future revenues, net of operating expenses, to repay OWDA and OPWC loans in the sanitary engineer fund. The debt is payable solely from net revenues through 2040. Annual principal and interest payments on the debt issues required 16.46 percent of net revenues. The total principal and interest remaining to be paid on the debt is $10,947,436. Principal and interest paid for the current year and total net revenues available were $1,377,664 and $8,367,674 respectively.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2024, are as follows:

Governmental Activities

	General Obligation Bonds Serial and Term		Revenue Bonds Serial and Term		Taxable Economic Development Revenue Bonds Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	$8,325,000	$3,666,884	$17,250,000	$12,346,031	$12,905,000	$5,669,673
2026	8,430,000	3,461,085	26,920,000	11,725,149	6,970,000	5,171,705
2027	8,615,000	3,245,368	27,940,000	10,725,652	4,375,000	4,877,661
2028	7,255,000	3,017,356	28,980,000	9,673,045	4,560,000	4,677,808
2029	13,845,000	2,751,496	22,790,000	8,748,052	4,760,000	4,477,782
2030-2034	62,015,000	8,914,736	140,810,000	29,284,538	21,065,000	19,164,667
2035-2039	22,725,000	905,930	82,855,000	26,796,491	24,480,000	13,531,605
2040-2044	0	0	0	0	17,630,000	7,575,737
2045-2049	0	0	0	0	11,805,000	4,143,250
2050-2053	0	0	0	0	11,575,000	1,180,200
Total	$131,210,000	$25,962,855	$347,545,000	$109,298,958	$120,125,000	$70,470,088

	Tax-Exempt Economic Development Revenue Bonds Serial and Term		Certificates of Participation Refunding Serial and Term	
	Principal	Interest	Principal	Interest
2025	$23,515,000	$3,443,150	$14,090,000	$6,647,871
2026	24,685,000	2,268,900	15,135,000	5,610,100
2027	28,755,000	1,036,150	15,890,000	4,853,350
2028	0	0	4,940,000	4,058,850
2029	0	0	3,470,000	3,811,850
2030-2034	0	0	20,145,000	16,275,250
2035-2039	0	0	25,710,000	10,709,500
2040-2044	0	0	32,200,000	4,219,900
Total	$76,955,000	$6,748,200	$131,580,000	$56,186,671

	From Direct Borrowings				
	OWDA Loans		OPWC	Financed Purchases	
	Principal	Interest	Loans	Principal	Interest
2025	$76,392	$28,238	$64,282	$36,737,825	$6,331,066
2026	79,034	25,595	64,283	38,518,524	4,829,152
2027	81,769	22,861	1,720	29,489,788	3,083,664
2028	84,597	20,032	1,720	2,627,647	2,465,103
2029	87,524	17,105	1,720	2,817,647	2,373,153
2030-2034	432,872	37,960	8,600	17,845,730	9,653,140
2035-2039	0	0	8,600	28,683,233	4,683,540
2040-2043	0	0	6,017	6,092,573	191,627
Total	$842,188	$151,791	$156,942	$162,812,967	$33,610,445

	Recovery Zone Economic Development Bonds (RZEDBs) Serial and Term		Build America Bonds (BABs) Serial and Term			
	Principal	Interest	Principal	Interest	Subsidy	Total
2025	$3,580,000	$2,528,740	$3,695,000	$2,528,740	($2,019,363)	$3,156,746
2026	3,700,000	2,332,606	3,810,000	2,332,606	(1,862,766)	10,313,117
2027	3,825,000	2,126,382	3,930,000	2,126,382	(1,698,088)	10,312,446
2028	3,960,000	1,892,413	4,075,000	1,892,413	(1,511,230)	10,308,596
2029	4,105,000	1,649,997	4,220,000	1,649,997	(1,317,644)	10,308,596
2030-2034	22,850,000	4,295,303	23,515,000	4,295,303	(3,430,148)	51,525,458
Total	$42,020,000	$14,825,441	$43,245,000	$14,825,441	($11,839,239)	$95,924,959

Business-Type Activities

	From Direct Borrowings		
	OWDA Loans		OPWC
	Principal	Interest	Loans
2025	$998,862	$201,556	$144,224
2026	1,012,277	173,060	144,225
2027	938,522	144,141	144,224
2028	809,828	118,618	144,225
2029	723,925	96,261	144,225
2030-2034	2,273,975	231,395	685,690
2035-2039	755,586	43,796	587,067
2040	3,856	34	39,291
Total	$7,516,831	$1,008,861	$2,033,171

Leases and Subscriptions Payable

The County has outstanding agreement to lease buildings and equipment and also has various outstanding contracts to use of a SBITA vendor's IT software and programs. The future lease and subscription payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease and subscription. These leases will be paid from the general, human services, other health and safety, alcohol, drug and mental health, community development, County parking garage and postage funds and the subscriptions will be paid from the general, human services, other health and safety and capital projects funds. A summary of the principal and interest amounts for the remaining leases and subscriptions is as follows:

During fiscal year 2024, the County opted to terminated the premier parking spaces and fatima house leases early. This resulted in a decrease to leases payable in the amounts of $104,071 and $20,395.

During fiscal year 2024, the County opted to terminated the axon evidence license subscription early. This resulted in a decrease to subscription payable of $85,532.

	Leases				Subscriptions	
	Governmental Activities		Business-Type Activities		Governmental Activities	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$2,726,967	$84,594	$26,894	$73,106	$5,276,031	$575,038
2026	1,042,276	55,462	27,630	72,370	1,828,010	288,389
2027	1,006,410	37,793	28,387	71,613	530,432	226,679
2028	622,813	22,264	29,164	70,836	401,809	191,591
2029	412,937	10,293	29,962	70,038	428,786	164,614
2030-2034	288,026	2,333	162,574	337,426	2,023,016	350,584
2035-2039	0	0	186,080	313,920	0	0
2040-2044	0	0	212,984	287,016	0	0
2045-2049	0	0	243,779	256,221	0	0
2050-2054	0	0	279,026	220,974	0	0
2055-2059	0	0	319,369	180,631	0	0
2060-2064	0	0	365,546	134,454	0	0
2065-2069	0	0	418,398	81,602	0	0
2070-2073	0	0	377,872	22,128	0	0
	$6,099,429	$212,739	$2,707,665	$2,192,335	$10,488,084	$1,796,895

Note 22 – Conduit Debt Obligations

Periodically, the County has issued Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and hospital facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and, therefore, are not reported in the financial statements. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond insurance.

As of December 31, 2024, the aggregate principal amounts outstanding for the Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately $203.7 million, $1.8 billion, and $128 million, respectively.

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self-insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Medical Mutual of Ohio. Incurred but not reported claims of $8,573,511 have been accrued as a liability based on a review of January through February 2025 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 2023 and 2024 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2023	$6,502,846	$113,736,555	$113,180,903	$7,058,498
2024	7,058,498	128,492,432	126,977,419	8,573,511

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 2024, the County contracted with several insurance companies for insurance coverage as follows:

Company/Type of Insurance	Coverage
Continential Insurance Company	
Property Insurance	$500,000,000
Convention Center and Global Center for Health Innovation	629,123,115
Hilton Hotel	398,952,243
Lloyd's of London	
Fine Arts for Hilton Hotel	992,016
Fine Arts for Cuyahoga County	10,803,424
Cincinnati Insurance Company	
General Liability	500,000/1,000,000
Travelers Casualty & Surety Company of America	
Crime and Dishonesty Insurance	1,000,000
Greenwich Insurance Company	
Workforce Investment Board Directors and Officers	1,000,000
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections General Liability	2,000,000/4,000,000
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	500,000
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	384,300
Commerce and Industry/Aviation Insurance	
County Airport	10,000,000
Premises Medical	5,000
Starr Surplus Lines Insurance Company	
Cyber Insurance	5,000,000
Ohio Casualty	
Auto On-Road Physical Damage	21,831,832
American Alternative Insurance Corporation	
Drone Coverage	1,000,000
CAN/Continental Casualty Company	
Builder's Risk Insurance for Justice Center Build Out	4,000,000

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 2024 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 2024. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of $2,972,664 have been accrued as a liability at December 31, 2024, 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, 2024, 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 2023 and 2024 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2023	$3,989,359	$2,436,694	$3,068,773	$3,357,280
2024	3,357,280	2,241,292	2,625,908	2,972,664

Note 24 – Related Organizations

Cuyahoga County Public Library (the Library)

The Cuyahoga County Executive and the Common Pleas Judges appoints the seven member Board of Trustees for the Library. Appointments are for seven year terms and members serve without compensation. The Library determines and operates its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code. The Library provides no financial benefit to or burden on the County.

Cleveland Metropolitan Park District (the District)

The County Probate Court appoints the three member Board of Park Commissioners for the District. Appointments are for three year terms. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services. These activities are directly controlled by the Board of Park Commissioners through the budgetary process. The District provides no financial benefit to or burden on the County.

Cuyahoga County Arts and Culture District (the District)

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

Cuyahoga County Land Reutilization Corporation (the Corporation)

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

Cuyahoga Community College (the College)

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

Note 25 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2024, the County contributed $153,835.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Cuyahoga, Ashtabula, Columbiana, Geauga, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is composed of the superintendents of the Board of Developmental Disabilities of each participating county. Each 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 2024, 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 2024, the County contributed $8,000.

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2024, 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 2024, 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 2024, the County did not make a contribution.

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority’s board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2024. 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 2024, 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.

Note 26 – Asset Retirement Obligations

The Governmental Accounting Standards Board's (GASB) Statement No. 83, *Certain Asset Retirement* Obligations, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of $182,625 associated with the County's underground storage tanks was estimated by the County engineer. The remaining useful life of these USTs range from 3 to 5 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Note 27 – Significant Commitments

Contractual Commitments

At December 31, 2024, the County's significant contractual commitments consisted of the following:

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Brown and Caldwell	$500,000	$232,601	$267,399
C&K Industrial	8,285,760	6,012,301	2,273,459
Chagrin Valley Engineering	500,000	260,802	239,198
Fabrizi Recycling, Incorporation	14,237,535	8,704,157	5,533,378
J Severino Construction	832,094	0	832,094
The Triad Engineering and Cont	589,975	106,524	483,451
United Survey, Incorporation	9,295,575	6,942,138	2,353,437
Total Sanitary Sewer Projects/Vendors	34,240,939	22,258,523	11,982,416
Airport Projects			
C & S Engineers Incorporation	650,000	0	650,000
Lakeland Electric	124,235	0	124,235
Tri Mor Coporation	5,920,254	5,810,743	109,511
Total Airport Projects	6,694,489	5,810,743	883,746
Road and Bridge Projects			
Aecom Services of Ohio	1,600,955	1,150,955	450,000
Allied Corp	110,000	30,888	79,112
Anthony Allega Cement	4,456,757	1,698,161	2,758,596
Carr Bros	580,000	299,874	280,126
Catts Construction	17,323,273	15,092,784	2,230,489
Chagrin Valley Engineering	1,540,150	662,289	877,861
Cook Paving and Construction	273,386	0	273,386
DLZ Ohio	2,702,504	469,448	2,233,056
HDR Engineering	1,966,987	1,734,913	232,074
HNTB Ohio	2,150,000	1,680,854	469,146
Independence Excavting	10,812,068	106,064	10,706,004
Karvo Companies	1,400,389	770,756	629,633
Michael Baker International	2,978,423	820,896	2,157,527
MS Consultants	997,209	676,133	321,076
Northeast Ohio Trenching	3,901,693	3,294,059	607,634
O.R Colan Associates	150,000	0	150,000
Patrick Engineering	759,926	712,632	47,294
Perk Co Incorpation	7,011,095	6,287,570	723,525
Quality Control	1,000,000	996,191	3,809
Resource International	495,000	245,000	250,000
Ruhlin Company	33,197,223	12,138,530	21,058,693

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Road and Bridge Projects *(continued)*			
Specialized Construction	$2,975,997	$2,691,498	$284,499
Terrace Construction	7,670,966	2,851,312	4,819,654
The Vallejo Company	2,539,863	2,489,863	50,000
Transystem Corporation of Ohio	5,353,639	2,220,321	3,133,318
Tri Mor Corporation	15,786,737	15,290,602	496,135
Union Industrial Contractors	6,055,521	5,591,697	463,824
Vandra Brothers Construction	6,009,816	5,532,132	477,684
Total Road and Bridge Projects	141,799,577	85,535,422	56,264,155
Information Technology Projects			
AT&T	9,264,393	5,942,102	3,322,291
Kofile Technologies	3,264,300	1,305,720	1,958,580
Solix Technologies	2,128,793	1,586,833	541,960
State of Ohio	1,000,000	363,749	636,251
Total Information Technology Projects	15,657,486	9,198,404	6,459,082
Facility-Related Projects			
1506 Superior	4,014,794	0	4,014,794
Advanced Engineering Consultant	350,000	36,524	313,476
Cold Harbor Building	7,856,830	5,989,694	1,867,136
CRS Metalworx	284,525	275,122	9,403
CTL Engineering of Ohio	150,000	65,542	84,458
DS Architecture	450,000	147,270	302,730
Duct Fabricators	2,174,200	2,129,592	44,608
Hasenstab Architects	500,000	0	500,000
Hellmuth Obata and Kassabaum	8,000,000	2,068,534	5,931,466
Hill International	500,000	0	500,000
Infinity Construction	8,316,000	455,663	7,860,337
Jadco Construction	559,490	218,633	340,857
K2M Design	2,100,000	1,018,123	1,081,877
Karpinski Engineering	850,000	113,921	736,079
Kevin C. Robinette Architect	395,000	349,422	45,578
KS Associates	275,000	178,000	97,000
Makovich and Pusti Architects	900,000	654,107	245,893
MS Concultants	400,000	342,985	57,015
Osborn Engineering	650,000	349,643	300,357
Professional Service Industry	200,000	42,780	157,220
Quality Control Inspection	950,000	384,478	565,522
R Engineering Team	432,247	423,134	9,113
R.L Hill Management	2,155,521	1,977,553	177,968
Ram Construction Services	433,838	273,913	159,925
Relocation Specialists	265,895	0	265,895

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects *(continued)*			
Richard L Bowen and Associates	$450,000	$202,368	$247,632
Sona Construction	2,320,000	2,313,624	6,376
The Murphy Contracting Company	5,164,600	812,053	4,352,547
Victory Properties	754,962	0	754,962
Willham Roofing Company	3,282,328	2,796,170	486,158
Wiss Janey Elstner Associates	450,000	312,530	137,470
Total Facility-Related Projects	56,054,730	24,400,878	31,653,852
Total Contractual Commitments	$254,447,221	$147,203,970	$107,243,251

$21,213,283 of the $107,243,251 of the remaining commitment amounts were encumbered at year end. The amounts of $1,948,279 and $2,145,597 in intergovernmental and contracts payables, respectively, has been capitalized in governmental activities. The amount of $20,714 in contracts payable in the business-type activities has been capitalized.

Encumbrances

Encumbrances are commitments related to unperformed contracts for good or services. Encumbrance accounting is utilized to the extent necessary to assure budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General	$12,106,632
Human Services	650,630
County Board of Developmental Disbilities	283,499
Other Governmental Funds	37,093,635
Total Governmental Funds	50,134,396
Proprietary Funds:	
Sanitary Engineer	5,061,391
Other Enterprise Funds	195,217
Internal Service Funds	1,588,489
Total Proprietary Funds	6,845,097
Total	$56,979,493

Note 28 – 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 academic medical center with rehabilitation and psychiatric distinct part units, and a network of urban and suburban primary care health sites.

The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. The System entered into a charity care services agreement for $35,000 with the County in 2024. 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 Collaborative Care Partners LLC, Lumina Imaging, MetroHealth Holdings LLC, MetroHealth Ventures LLC, MHS Purchasing LLC, Recovery Resources, and Select Assurance Captive LLC as blended component units. The System held an equity interest in a joint venture with partial ownership of Senior & Rehab Care at MetroHealth LLC and Visiting Nurse Association Healthcare Partners of Ohio. In 2024, Senior & Rehab Care at MetroHealth LLC ceased operations and the System divested all its ownership in Visiting Nurse Association Healthcare Partners of Ohio. Additionally, MetroHealth Holdings LLC holds an equity interest in a joint venture with partial ownership in NEO Total Health and Wellness LLC and MetroHealth Ventures LLC holds an equity interest in a joint venture with partial ownership in Ovatient, Inc.

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. See Note 11 for additional information.

Collaborative Care Partners LLC, Lumina Imaging, MetroHealth Holdings LLC, MetroHealth Ventures LLC, MHS Purchasing LLC, Recovery Resources, 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. All joint ventures are recorded as Equity Interest in joint ventures on the System's Statement of Net Position. Any change in the interest is reflected as a change in non-operating revenue (expense).

The System entered into the joint venture Senior & Rehab Care at MetroHealth LLC for the purpose of operating a duly licensed Medicare/Medicaid certified short-stay skilled nursing facility at MetroHealth's Old Brooklyn Senior Health and Wellness Center. All operations ceased in 2024.

The System entered into the joint venture Visiting Nurse Association Health Care Partners of Ohio for the purpose of delivering health care services and resources to clients in the communities. The services include home health, hospice, home-based primary care and mental health services. The System divested all its ownership in Visiting Nurse Association Healthcare Partners of Ohio in 2024.

MetroHealth Holdings LLC entered into the joint venture NEO Total Health and Wellness, LLC to provide coordinated primary care services to the senior population. At December 31, 2024, the System's equity interest in the joint venture was $1,301.

MetroHealth Ventures LLC entered into the joint venture Ovatient, Inc. to establish an integrated virtual first, mobile and in home clinical model where patients can transition between traditional and non traditional care. At December 31, 2024, the System's equity interest in the joint venture was $1,479.

The System has an equity interest in CCF/MHS Renal Care Company, LTD, which is recorded as Equity Interest in Joint Ventures on the System's Statement of Net Position. At December 31, 2024, the System's equity interest was $7,810.

All four joint ventures are recorded as Equity Interest in joint ventures on the System's Statement of Net Position. Any change in the interest is reflected as a change in non-operating revenue (expense).

Separately issued financial statements for the component units are prepared for Select Assurance Captive LLC and Recovery Resources and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Separately issued financial statements for the component unit is prepared for NEO Total Health and Wellness LLC and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Separately issued financial statements for the component unit is prepared for Ovatient Inc. and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Separately issued financial statements for the component unit is prepared for CCF/MHS Renal Care Company LTD and can be obtained by writing to Fresenius Kidney Care, 3500 Lacey Road, Downers Grove, IL 60515, 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, investment income, joint venture income and special purpose grants and donations, primarily research. Non-operating expenses include interest expense and expenses from special purpose funds for research related activities.

Net patient service revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of $76,205 in 2024.

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 $1,933 in 2024, due to prior year retroactive adjustments of amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 27% and 35%, respectively, of the System's net patient service revenue for the year ended December 31, 2024. 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.

ACO Reach Model In 2024, the System voluntarily participated in the Centers for Medicare and Medicaid Services (CMS) Accountable Care Organization Realizing Equity, Access, and Community Health Model (ACO Reach). The goal of the program is to redesign health care delivery system reform through the redesign of primary care. The ACO Reach model was established to improve the quality of care and health outcomes for Medicare beneficiaries. 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, 2024, the System recorded $40,573 of capitation revenue related to the ACO Reach in the other revenue line of the Statement of Revenues, Expenses, and Changes in Net Position.

Other Payors The System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates-per-discharge, discounts from established charges, and prospectively determined per diem rates.

Hospital Franchise Fee Program (HFF) In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Hospitals (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). The program provided access to available federal funding up to 100% of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. Effective July 1, 2009, the UPL program was expanded to include Section 501(c)(3) non-profit hospitals. As a result of the program expansion, the funding mechanism moved from inter-governmental payments to a HFF tax paid

by the participating hospitals to draw down federal matching funds. In State Fiscal Year 2020, the program was redesigned using a Cost Coverage Add-on (CCA) model, resulting in additional payments added to the System's base rate for each Medicaid inpatient discharge and outpatient service. As a result of the Pandemic, to ensure stability, hospital additional payments (HAP) were added to program payments. At December 31, 2024, the System had no program payments recorded in the Statement of Net Position in other receivables.

The estimate recorded in net patient service revenue for HFF by the System was $55,658 in 2024. The System incurred franchise fee expense of $43,029 in 2024 and was recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. At December 31, 2024, the System had no Program assessments payables recorded in the Statement of Net Position in other current liabilities.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs resulting from this status totaling $46,356 for 2024. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of $40,737 in 2024, reduced by HCAP assessments recorded by the System of $5,684 in 2024.

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 2024, the System recorded CICIP program revenue of $52,121 which is included in net patient service revenue. At December 31, 2024, the System had a CICIP receivable of $19,209 and a CICIP payable of $2,382. The receivable and payable are included in the Statement of Net Position in other receivables and other current liabilities, respectively.

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

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

The charges foregone for charity care provided by the System, totaled $275,868 in 2024, which represents 5.4% of gross charges and are not reported as revenue.

Other revenue Other revenue consists of pharmacy, cafeteria, capitation, non-patient contract income, grants, value-based payments and other sales to patients, employees, and visitors. The System owns pharmacies that participate in the Medicaid, Medicare Part B, Medicare Part D, and private insurance reimbursement programs and provides pharmaceuticals to patients who are covered by these programs.

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.

Cash and Cash Equivalents The System considers cash in its commercial checking accounts to be cash and cash equivalents.

Supplies Medical and pharmaceutical supplies are stated at the lower of cost or market value on a first- in first-out basis.

Investments The System generally records its investments at fair value in accordance with GASB Statement No. 72 – Fair Value Measurement and Application. Changes in unrealized gains and losses on investments are included in net investment income in the Statement of 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 $50 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.

The following are the most commonly used estimated useful lives:

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

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

Leases The System recognizes lease assets and lease liabilities on the statement of net position for all leases with terms longer than 12 months. The System recognizes a lease when payments exceed $75 for the year or $100 over the life of the agreement. At the commencement of the lease term, the System recognizes a lease liability and an intangible right-to-use asset. The System measures the lease liability at the present value of the payments expected to be made during the lease term.

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

Subscription-Based Information Technology Arrangements (SBITA) All SBITAs except for those classified as short-term are treated similarly to leases under current accounting standards, with additional provisions for accounting for payments associated with preliminary project, initial implementation, and operational and additional implementation stages. Short-term SBITAs are defined as those that have a maximum possible term of 12 months or less, including any options to extend, regardless of the probability the option will be exercised. SBITAs are recognized when payments exceed $75 for the year or $100 over the life of the agreement. SBITAs which fall within the scope of GASB Statement No. 96 are classified similarly to leases which requires a software subscription user to recognize a SBITA liability and corresponding right-of-use asset. At the commencement of the subscription term, the SBITA liability is measured at the present value of the payments using the rate that is implicit in the agreement or the System's incremental borrowing rate.

Compensated Absences The System employees earn vacation at varying rates depending on job classification and years of service. All accrued, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. As of December 31, 2024, the accrued vacation and sick leave balance was $64,133, and is included in accrued vacation and sick in the statement of net position. More detailed information can be found in Note 7.

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.

Deferred Outflows of Resources In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then. The government reports deferred outflows of resources for certain pension-related and OPEB-related amounts, such as change in expected and actual experience, changes in assumptions, and certain contributions made to the plan subsequent to the measurement date. More detailed information can be found in Note 9.

Deferred Inflows of Resources In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The System had deferred inflows related to leases. See Note 8 for additional information. The government reports deferred inflows of resources for certain pension-related and OPEB-related amounts, such as the difference between projected and actual earnings of the plan's investments. More detailed information can be found in Note 9.

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 2024 was $1,448 and is recorded as a reduction to interest expense in the Statement of Revenues, Expenses, and Changes in Net Position.

Concentrations of Credit Risk – Patient Accounts Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Medicare and Medicaid accounted for approximately 26% and 25%, respectively, of the System's net patient accounts receivable. Excluding these payors, no other payor source represents more than 10% of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles and Recent Accounting Pronouncements

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

GASB Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62* – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The System adopted this statement during the year ended December 31,2024, noting no significant impact to the financial statements.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The System adopted this statement during the year ended December 31, 2024.

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

GASB Statement No. 99, Omnibus 2022

The requirements of this Statement are effective as follows:

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to assess whether a concentration or constraint makes the government vulnerable to the risk of a substantial impact. It also requires governments to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date of the financial statements are issued. If certain criteria are met for a concentration or constraint, disclosures are required in the notes to the financial statements. The provisions of this statement are effective for the System's financial statements for the year ending December 31, 2025.The System has not yet determined the impact this statement will have on its financial statements.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to establish new accounting and financial reporting requirements or to modify existing requirements related to the following: management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statement of revenue, expenses, and changes in fund net position; information about major component units in basic financial statements; budgetary comparison information; and financial trends information in the statistical section. The provisions of this statement are effective for the System's financial statements for the year ending December 31, 2026. The System has not yet determined the impact this statement will have on its financial statements.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to require that certain types of capital assets, such as lease assets by major class of underlying asset and right-of-use assets arising from subscription-based information technology arrangements, be disclosed separately in capital asset note disclosures. The standard also requires that capital assets be reported as capital assets held for sale if the System has decided to pursue a sale of the asset and it is probable that the sale will be finalized within one year of the financial statement date; it also requires additional note disclosures about capital assets held for sale. The provisions of this statement are effective for the System's financial statements for the year ending December 31, 2026. 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 a distinct investment contract with a bank yielding a guaranteed fixed interest rates for its Series 2017 Bond Project Fund in 2017. The agreement matured in March 2024 and proceeds from the maturity were used to purchase shares in a money market mutual fund. As of December 31, 2024, the Series 2017 Bond Project Fund had a balance of $20,121.

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, 2024, for funds held in interest bearing accounts is $250 per depositor per category of legal ownership. The System's investment policy does not address custodial credit risk. The System's bank deposits at December 31, 2024 totaled $86,861 and were subject to the following categories of custodial credit risk:

Uncollateralized	$38,838
Collateralized with securities held by the pledging institution's trust department, but not in the System's na	43,203
Total amount subject to custodial risk	82,041
Amount collateralized or insured	4,820
Total bank balances	$86,861

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% of the

average amount of the System's investment portfolio over the course of the preceding fiscal year needs to be invested as a "reserve" in specific types of low-risk investment instruments. Investments in the Non-Reserve Portfolio have a long-term time horizon and are not needed for operations for at least seven years. The System is still in the process of transferring funds to the Non-Reserve Portfolio. The blended component units of the System are not required to adhere to the System's investment policy.

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

- Securities and obligations of the U.S. Treasury and other direct issuances of federal government agencies or instrumentalities.
- No-load money market mutual funds investing exclusively in the previously listed items, rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization (NRSRS); and repurchase agreements made through eligible institutions mentioned in section 135.32 of the ORC, secured by the previously listed items.
- Time certificates of deposit or savings accounts and deposit accounts in any eligible institution mentioned in section 135.32 of the ORC.
- Municipal and state bonds of Ohio or any political subdivisions of Ohio.
- The Ohio subdivision's fund as provided in Section 135.45 of the ORC.
- Commercial paper notes that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the ORC and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two NRSRS and is rated in the highest classification and the entity has assets exceeding $500,000, and total combined investments in commercial paper and bankers acceptances does not exceed 40 percent of the System's average aggregate Reserve Portfolio, and the investment in commercial paper of a single issuer does not exceed in the aggregate 5 percent of the Reserve Portfolio.
- Bankers' acceptances of banks that are insured by the FDIC, that mature no later than 180 days from purchase, are eligible for purchase by the Federal Reserve System, and the total combined investments in banker's acceptances and commercial paper does not exceed 40 percent of the System's average aggregate Reserve Portfolio.
- Notes issued by corporations incorporated in the United States and operating in the United States, the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase, not to exceed 15 percent of the System's total average Reserve Portfolio.
- Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States securities dealer, under the terms of which agreements the System lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.

- Debt interests rated at the time of purchase in the three highest categories by two NRSRS and issued by foreign nations diplomatically recognized by the U.S. government, where the investment made does not exceed 1 percent of a country's total average portfolio.

- A current unpaid or delinquent tax line of credit authorized under section (G) of the section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are met.

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

- Any permissible investments previously described within the Reserve Portfolio.

- Fixed income investments that emphasize high quality (BBB- rating or higher) and the single issuer, excluding the US Treasury and Federal Government Agencies, does not exceed 10 percent of the market value of the Non-Reserve Portfolio. Permissible fixed income investments are U.S. government and U.S. government agency securities, corporate notes and bonds, mortgage backed securities, preferred stock, fixed income securities of foreign governments and corporations, guaranteed investment contracts (GIC), and fixed income mutual funds and comingled pools.

- Equity investments of domestic and international common stocks, real estate investment trusts (REITs), convertible notes and bonds, convertible preferred stocks, and equity mutual funds or comingled pools. Stocks must emphasize companies with total market capitalizations exceeding $100 million and any individual commitment at the time or purchase should not represent more than 10 percent nor should a sector group exceed 50 percent of the portfolio's market value. International equity investments are limited to 20 percent of the Non-Reserve Portfolio balance, must be made 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, 2024, the fair values of the System's investments and their ratings by Standard and Poor's were as follows:

		Investment Maturities		
	Total	Less than 1 Year	1 - 5 Years	Rating
U.S. Treasury Notes	$115,522	$14,953	$100,569	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	87,278	28,052	59,226	AA+
Money Market Mutual Funds	65,613	65,613	0	AAA
Total Investments	$268,413	$108,618	$159,795	

The Bond Project Fund is classified as an investment and is an eligible holding 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.

Deposits of $301 and unrated investments of $373,755 are included in investments on the Statement of Net Position at December 31, 2024. Of these investments, $193,872 are fixed income mutual funds. The underlying securities held by these funds have a weighted-average maturity of 4 years. Additionally, $55,843 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, 2024 are as follows:

Deposits	$86,719
Investments	642,168
Total	$728,887

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, 2024:

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	$115,522	$0	$115,522
U.S. Agency Securities	87,278	0	87,278
Total Debt Securities	202,800	0	202,800
Money Market Mutual Funds	65,613	65,613	0
Mutual Funds	363,873	363,873	0
Equities	9,882	9,801	81
Total Investments Measured at Fair Value	$642,168	$439,287	$202,881

Mutual funds and equities 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, 2024, 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, 2024, 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, 2024, 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:

	Total System Portfolio		Non-Reserve Portfolio	
Asset Class	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.

Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2024:

	Balance 12/31/23	Additions	Reductions	Balance 12/31/24
Nondepreciable Capital Assets				
Land	$28,655	$8	$0	$28,663
Construction in Progress	245,727	45,607	(106,105)	185,229
Total Nondepreciable Capital Assets	274,382	45,615	(106,105)	213,892
Depreciable Capital Assets				
Land Improvements	25,832	2,160	0	27,992
Buildings and Fixed Equipment	1,451,945	66,301	(6)	1,518,240
Equipment	289,986	36,217	(22,486)	303,717
Total Depreciable Capital Assets	1,767,763	104,678	(22,492)	1,849,949
Less Accumulated Depreciation				
Land Improvements	(14,903)	(787)	0	(15,690)
Buildings and Fixed Equipment	(607,518)	(46,873)	0	(654,391)
Equipment	(185,282)	(28,347)	22,414	(191,215)
Total Accumulated Depreciation	(807,703)	(76,007)	22,414	(861,296)
Total Depreciable Capital Assets, Net	960,060	28,671	(78)	988,653
Capital Assets, Net	$1,234,442	$74,286	($106,183)	$1,202,545

Total depreciation and amortization expense related to capital assets for 2024 was $76,007.

Revolving Line of Credit

During 2024, the System renegotiated and extended a line of credit in place with one of its corporate banks. There is $100,000 available under the credit facility, which is unsecured and can be used for any working capital or liquidity management purposes. The term maturity date is December 17, 2025.

Advances under the line of credit may be Base Rate Advances or Secured Overnight Financing Rate (SOFR) Advances, or a combination thereof, as selected by the System. The applicable interest rate under Base Rate Advances is equal to the highest of (a) the Prime Rate, (b) one half of one percent (0.50%) in excess of the Federal Funds Effective Rate, (c) one percent (1.00%) in excess of Daily Simple SOFR, or (d) one percent (1.00%). The applicable interest rate under SOFR advances shall be the Daily Simple SOFR Rate plus SOFR Index Adjustment (0.10%) plus Applicable Margin (0.45%). Interest accrued on each advance is to be paid on each monthly payment date. Principal is due on the term maturity date. There were no draws or repayments as of December 31, 2024.

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 (6.81 percent at December 31, 2024). At December 31, 2024, the outstanding balance under this line of credit was $1,412.

Revolving line of credit activity for the year ended December 31, 2024 is as follows:

	Outstanding 12/31/23	Additions	Reductions	Outstanding 12/31/24
Revolving Line of Credit				
MetroHealth System, bank line of credit as defined in the respective agreement, established in 2023	$0	$0	$0	$0
Recovery Resources, Wells Fargo line of credit as defined in the respective agreement, established in 2015	1,643	375	(606)	1,412
Total Revolving Line of Credit	$1,643	$375	($606)	$1,412

Long-Term Debt

Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2024 is as follows:

	Outstanding 12/31/23	Additions	Reductions	Outstanding 12/31/24	Amounts Due in One Year
Revenue Bonds					
2009B Hospital Facilities	$75,000	$0	$0	$75,000	$0
2017 Hospital Refunding	934,814	0	11,409	923,405	11,995
Unamortized discounts and premiums	26,516	0	1,448	25,068	0
Total Revenue Bonds	1,036,330	0	12,857	1,023,473	11,995
Other Long-Term Obligations					
Equipment Obligation - Citizens Asset Finance	311	0	217	94	94
Total	$1,036,641	$0	$13,074	$1,023,567	$12,089

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued $75,000 of Hospital Facilities Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

Effective May 25, 2017, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued $945,660 of Hospital Revenue Bonds, Series 2017. Proceeds of which were used to pay off various bonds 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 ($1,176 at December 31, 2023), 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 $63,622, expiring on April 22, 2026. 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, 2024, there were no draws on the Letter of Credit.

The revenue bonds and equipment related financed purchases requirements for years subsequent to December 31, 2024, are as follows:

	Total Hospital Revenue Bonds	
	Principal	Interest
2025	$11,995	$53,784
2026	12,605	53,169
2027	13,255	52,523
2028	13,935	51,843
2029	14,580	51,170
2030-2034	84,725	242,743
2035-2039	109,380	213,756
2040-2044	141,190	177,047
2045-2049	182,310	135,779
2050-2054	238,005	80,083
2055-2058	176,425	14,413
Total	998,405	$1,126,310
Unamortized Premiums	25,068	
Total Hospital Bonds, Net	$1,023,473	

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, 2024, the total liability for amounts due to third-party payors was $2,348, Amounts classified as 'due within one year' are based on historical communications and estimated timing of recoupment requests from third-party payors.

Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to one and a half years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. Depending on the employee's hire date the maximum payout is either 240 hours or 800 hours. As of December 31, 2024, the total liability for accrued vacation and sick leave was $64,133, which includes Ohio Public Retirement System (OPERS) and Federal Insurance Contributions Act (FICA) expenses due to implementation of GASB Statement No. 101, *Compensated Absences*. 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, 2024:

	Balance at 12/31/23	Additions	Deletions	Balance at 12/31/24	Due within One Year
Amounts due to third-party payors	$3,682	$1,702	($3,036)	$2,348	$554
Accrued vacation and sick leave	65,141	105,066	(106,074)	64,133	8,903
Totals	$68,823	$106,768	($109,110)	$66,481	$9,457

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). See Note 12 for additional information. For 2024, coverage through Select included professional liability, worker's compensation, medical stop loss and cyber liability. 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, 2024. 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 2024 and 2023 as follows:

Workers' Compensation

	Balance	Incurred	Paid	Balance	One Year
2023	$5,600	$408	($1,573)	$5,435	$1,752
2024	5,435	1,517	(1,597)	5,355	1,725

Professional Liability

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2023	$39,043	$3,786	($5,851)	$36,978	$10,814
2024	36,978	5,133	(10,892)	31,219	11,581

Employee Health Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2023	$4,402	$56,006	($57,372)	$3,036	$3,036
2024	3,036	68,739	(68,247)	3,528	3,528

The liabilities recorded for worker's compensation and professional liability at December 31, 2024 and 2023 are undiscounted liabilities.

Leases and Subscriptions

System as Lessee and Subscriptions

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

Additionally, the System has entered into various leasing arrangements with its related entities. The System subleases two real estate properties from Recovery Resources. The terms of these arrangements, including renewal periods extend to 2029. These amounts are eliminated upon consolidation. The System leases five real estate properties from CCH Development Corporation. The terms of these arrangements, including renewal periods, extend to 2076.

Lease asset activity for year ended December 31, 2024, is summarized as follows:

	Balance 12/31/23	Additions	Reductions	Balance 12/31/24
Right of Use Assets:				
Real Estate	$97,422	$6,107	($813)	$102,716
Equipment	5,301	2,120	(294)	7,127
Subscription	30,266	27,567	(1,518)	56,315
Total Right of Use Assets	132,989	35,794	(2,625)	166,158
Less Accumulated Amortization				
Real Estate	19,453	7,884	(575)	26,762
Equipment	1,471	1,296	(272)	2,495
Subscription	8,586	12,015	(1,016)	19,585
Total Accumulated Depreciation	29,510	21,195	(1,863)	48,842
Total Right of Use Assets, Net	$103,479	$14,599	($762)	$117,316

Lease and subscription liability activity for the year ended December 31, 2024 is summarized as follows:

	Balance 12/31/23	Additions	Reductions	Balance 12/31/24	Due Within One Year
Lease Liability	$72,268	$8,227	($7,737)	$72,758	$7,106
Subscription Liability	16,431	25,450	(12,657)	29,224	13,332
Total Liability	$88,699	$33,677	($20,394)	$101,982	$20,438

Future annual lease and subscription payment requirements of the System are as follows as of December 31, 2024:

Year	Principal	Interest	Principal	Interest
2025	7,106	2,476	13,332	1,070
2026	6,332	2,274	6,911	675
2027	5,952	2,077	4,823	377
2028	5,401	1,898	3,608	172
2029	39,927	1,030	253	20
2030-2034	3,605	1,054	297	17
2035-2039	3,298	479	0	0
2040-2044	482	154	0	0
2045-2049	571	65	0	0
2050-2054	84	1	0	0
	$72,758	$11,508	$29,224	$2,331

During 2024, the outflows of resources recognized for variable payments not previously included in the measurement of the lease and subscription liabilities was $2,294 and $1,092, respectively. Variable payments not included in the measurement of the lease liability and subscription liability are based on volumes of equipment-related usage and the number of user licenses, respectively. Commitments under subscription arrangements before the commencement of the subscription are at minimum $1,805, with an additional $1,102 committed should the software not be in service as of the anniversary date of the arrangement.

System as Lessor

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

The System had a balance of $182 of lease receivables due within a year included within other receivables and $1,342 of long-term lease receivables included within other assets on the Statement of Net Position as of December 31, 2024. The System also had deferred inflows related to leases of $1,453 included within deferred inflows of resources on the Statement of Net Position as of December 31, 2024. The System recognized lease related revenue in the amount of $671 for the year ended December 31, 2024. Included in this revenue was interest revenue of $116.

During 2024, the inflows of resources recognized for variable payments not previously included in the measurement of the lease receivables was $12. Variable payments not included in the measurement of the lease receivable are based on either the tenant's prior year net sales or the lesser of a fixed percentage of 7.73 percent or the aggregate Consumer Price Index (CPI) increase over the most recent 60-month period of CPI statistics available.

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). The plans are the Traditional Pension Plan - a cost-sharing, multiple-employer defined benefit pension plan; the Combined Plan – a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan; and the Member-Directed Plan – a defined contribution pension plan in which the member invests both the member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and (vested) employer contributions plus any investment earnings. OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Participants in the Member-Directed Plan do not qualify for ancillary benefits. Beginning January 1, 2022, new members may no longer select the Combined Plan and current members may no longer make a change to the Combined Plan. Chapter 145 of the Ohio Revised Code assigns the authority to establish and amend benefits to the OPERS Board of Trustees. The Ohio Public Employees Retirement System issues a stand-alone financial report and may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Legislation Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. Members who were eligible to retire under law in effect prior to SB 343 or will be eligible to retire no later than five years after January 7, 2013, comprise transition Group A. Members who have 20 years of service credit prior to January 7, 2013, or will be eligible to retire no later than 10 years after January 7, 2013, are included in transition Group B. Group C includes those members who are not in either of the other groups and members who were hired on or after January 7, 2013. Please see the Plan Statement in the OPERS 2023 Annual Comprehensive Financial Report for additional details.

Benefits in the Traditional Pension Plan for members are calculated on the basis of age, final average salary (FAS), and service credit. Members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C is eligible for retirement at age 57 with 25 years of service or at age 62 with 5 years of service. For Groups A and B, the annual benefit is based on 2.20 percent of final average salary multiplied by the actual years of service for the first 30 years of service credit and 2.50 percent for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.20 percent for the first 35 years and a factor of 2.50 percent for the years of service in excess of 35. 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.

Refer to the age-and-service tables located in the OPERS 2023 ACFR Plan Statement for additional information regarding the requirements for reduced and unreduced benefits. Members who retire before meeting the age and years of service credit requirement for unreduced benefit receive a percentage reduction in the benefit amount. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for members in transition

Groups A and B applies a factor of 1.00 percent to the member's FAS for the first 30 years of service. A factor of 1.25 percent is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00 percent to the member's FAS for the first 35 years of service. A factor of 1.25 percent is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS 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 members' contributions plus or minus the investment gains or losses resulting from the members' 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 of their individual OPERS accounts. Options include the annuitization of their benefit account (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance (net of taxes withheld), or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Other Benefits Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, the member is eligible for an annual cost-of-living adjustment. This cost-of-living adjustment is calculated on the member's original 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 retirement benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00 percent. For those retiring on or after January 7, 2013, beginning in 2019, the adjustment is based on the average percentage increase in the Consumer Price Index (CPI), capped at 3.00 percent. A death benefit between five hundred and twenty-five hundred dollars, determined by the number of years of service credit of the retiree, is paid to the beneficiary of a deceased retiree or disability benefit recipient under the Traditional Pension Plan and Combined Plan. Death benefits are not available to beneficiaries of Member-Directed Plan participants.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Both employee and employer contribution rates are capped by State statute. For the years ended December 31, 2024 and 2023, the employee contribution rate was 10.00 percent of covered payroll and the System was required to contribute 14.00 percent of covered payroll for all covered benefits, including OPEB. A change in these caps requires action of both Houses of the General Assembly, and approval by the Governor. For years 2024 and 2023, member and employer contribution rates were consistent across all three plans. The System's contributions to OPERS for the year ended December 31, 2024 were $109,965 equal to the statutorily required contributions for each year, made up of $89,266 for the Traditional Pension Plan, $3,289 for the Combined Plan, and $17,410 for the Member-Directed Plan. Contributions for the Combined Plan and Member-Directed Plan include defined OPEB plan (RMA) contributions of $470 and $4,974 respectively; a total of $5,444 for the OPEB plan in 2024.

At December 31, 2024, the System reported a liability of $960,741 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of $17,593, 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, 2023 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, 2023). Although the pension asset and liability recognized in accordance with GASB Statement No. 68 meets the definition of an asset and liability in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the unfunded liability of the pension system as against the public employer and the employer cannot direct use of the pension asset. Additionally, there are no cash flows associated with the recognition of net pension assets, liabilities, deferrals and expense beyond the requirement to make statutory contributions.

At December 31, 2023, the System's proportion was 3.67 percent for the Traditional Pension Plan, which was an increase of 0.16 from its proportion measured as of December 31, 2022, and 5.18 percent for the Combined Plan, which was an increase of 0.02 from its proportion measured as of December 31, 2022, and 14.97 percent for the Member-Directed Plan, which was an increase of 0.76 from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the System recognized pension expense for the Traditional Pension Plan of $127,076, the Combined Plan of $1,008 and the Member-Directed Plan of $11,742.

At December 31, 2024, 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	$15,703	$645	$4,007	$20,355
Net Difference between Projected and Actual Earnings on Pension Plan Investments	193,918	2,590	297	196,805
Changes in Assumptions	0	591	58	649
Changes in Proportionate Share of Contributions	27,674	126	0	27,800
System Contributions Subsequent to the Measurement Date	89,266	2,819	0	92,085
Total Deferred Outflows of Resources	$326,561	$6,771	$4,362	$337,694
Deferred Inflows of Resources				
Differences between Expected and Actual Experience	$0	$1,575	$0	$1,575
Changes in Proportionate Share of Contributions	8,700	599	337	9,636
Total Deferred Inflows of Resources	$8,700	$2,174	$337	$11,211

At December 31, 2024, the Traditional Pension Plan reported $89,266, the Combined Plan reported $2,819, and the Member-Directed Plan reported $422, as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Traditional Pension Plan	Combined Plan	Member-Directed Plan
2025	$61,854	$269	$575
2026	70,606	612	589
2027	123,748	1,392	674
2028	(27,613)	(519)	377
2029	0	(21)	366
Thereafter	0	45	1,022
Total	$228,595	$1,778	$3,603

The following table presents the December 31, 2024 net pension liability or asset calculated using the discount rate of 6.9 percent, and the expected net pension liability or asset if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate

Net Pension Liability/(Asset)	1% Decrease 5.9%	Current Discount 6.9%	1% Increase 7.9%
All Plans	$1,501,632	$943,148	$478,896
Traditional Pension Plan	1,512,465	960,741	501,868
Combined Plan	(9,635)	(15,923)	(20,876)
Member-Directed Plan	(1,198)	(1,670)	(2,096)

The Member-Directed Plan is a defined contribution pension plan allowing members at retirement to have 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, 2024.

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 2024 used to fund post-retirement healthcare benefits was $5,444, which is included in the System's contractually required contribution of $109,965 for the year ended December 31, 2024.

At December 31, 2024, the System reported an asset of $37,735 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, 2022, with a rolled-forward measurement date of December 31, 2023. 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, 2023). Although the assets (liabilities) recognized under GASB Statement No. 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, 2023, the System's proportionate share of the OPERS net OPEB asset was 4.18 percent, an increase of 0.18 from the System's December 31, 2022 proportionate share of 4.00 percent.

For the year ended December 31, 2024, the System recognized an OPEB expense of $138.

At December 31, 2024, the System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	$22,662	$0
Change in Assumptions	0	5,371
Differences between Expected and Actual Experience	9,715	16,221
Changes in Proportionate Share of Contributions	851	2,002
System Contributions Subsequent to the Measurement Date	470	0
Total	$33,698	$23,594

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:	
2025	($1,695)
2026	1,342
2027	17,640
2028	(7,653)
Total	$9,634

The following table presents the December 31, 2024 net OPEB liability calculated using the discount rate of 5.70 percent, and the expected net OPEB liability or 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 4.70%	Current Discount 5.70%	1% Increase 6.70%
Net OPEB Liability (Asset)	$20,738	($37,735)	($86,171)

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, 2024 net OPEB asset 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 (Asset) to Changes in the Health Care Cost Trend Rate

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Net OPEB Liability	($39,302)	($37,735)	($35,957)

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, 2024:

Restricted, Debt Service Payments	$10,194
Restricted, Capital Asset Use	2,050
Restricted, Program Activities	6,551
Restricted, Nonspendable	1,550
Restricted, Net Pension and Net OPEB Assets	55,328
Total	$75,673

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 2024, the System received support from the Foundation totaling $8,744 which is recorded in other revenue and capital grants and gifts on the System's Statement of Revenues, Expenses, and Changes in Net Position. The outstanding receivable from the Foundation was $471 at December 31, 2024 which is included in other receivables – related party on the System's Statement of Net Position.

The System provided the Foundation in-kind support totaling $4,091 in 2024. 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, 2024, the fair values of the Foundation's investments were as follows:

Money Market Funds	$4,185
Pooled Investment Fund	1,427
Mutual Funds	80,519
Common Stock	1
Total Investments	$86,132

The Foundation's net investment income for the year ended December 31, 2024 consisted of the following:

Interest and Dividends	$2,107
Net Realized and Unrealized Gains (Losses)	7,240
Less: Investment Management Fees	(91)
	$9,256

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, 2024:

Programmatic Activities of The MetroHealth System	$36,260
Time Restrictions	6,362
Total	$42,622

The Foundation has restricted, nonexpendable net positions in the amounts of $22,273 at December 31, 2024 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 $192 at December 31, 2024 which is included in other receivables – related party on the System's Statement of Net Position.

The following summarizes changes in the capital assets of CCH for the year ended December 31, 2024:

	Balance 12/31/23	Additions	Reductions/ Transfers	Balance 12/31/24
Nondepreciable Capital Assets				
Land	$4,580	$0	$0	$4,580
Depreciable Capital Assets				
Buildings and Fixed Equipment	49,973	0	0	49,973
Total Capital Assets	54,553	0	0	54,553
Less Accumulated Depreciation				
Buildings and Fixed Equipment	(3,305)	(1,750)	0	(5,055)
Capital Assets, Net	$51,248	($1,750)	$0	$49,498

Total depreciation and amortization expense related to capital assets for 2024 was $1,750.

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 $2,400 at December 31, 2024.

On June 29, 2022, CCH executed a mortgage loan agreement with KeyBank for $41,220. The proceeds of the loan were used to finance a capital acquisition, which was subsequently leased to the System. The loan is collateralized by the capital acquisition and has a fixed interest rate of 4.38%. The loan requires annual principal and semiannual interest payments, is set to mature on June 29, 2029 and is subject to financial covenants. The outstanding loan balance was $39,946 at December 31, 2024.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of three promissory notes executed with MetroHealth Holdings, LLC totaling $3,777. The first, in the amount of $1,549, accrues interest at 3.57 percent with principal and interest payment due June 27, 2028. The second, in the amount of $1,678, accrues interest at 4.13 percent with principal and interest payment due May 13, 2029. The original note of $1,500 due on May 13, 2024, was extended five years and had an interest rate of 2.37 percent. 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, 2024 are as follows:

	Principal	Interest
2025	$1,714	$1,828
2026	1,197	1,773
2027	1,234	1,726
2028	2,820	1,975
2029	39,158	1,321
Total	$46,123	$8,623

Commitments and Contingencies

Purchase Commitments As of December 31, 2024, the System had commitments for various projects totaling approximately $61,061. Within this total are certain projects with large commitments, including $20,519 for the new outpatient upgrade; $3,851 for building upgrades to the Parma Medical Center; $2,065 for upgraded medical equipment; and $2,339 for building upgrades to the Beachwood Medical Center. Of this total, $4,837 of the outpatient building construction are being funded by the Series 2017 Bond project funds and the remaining projects are funded through operating funds.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management 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.

Due to the information technology systems used by the System and/or our third-party vendors, the System may often be the target of cyber-attacks and other security threats which could cause significant disruption in the System business. Programs are in place which are intended to detect, contain, and respond to data security incidents and provide employee awareness training regarding phishing, malware and other cyber risks to protect against cyber risks and security breaches. However, because the techniques used to obtain unauthorized access, disable, or degrade service, or sabotage systems change frequently and are increasing in sophistication, the System may be unable to anticipate these techniques, detect breaches or implement adequate preventive measures and may be subject to breaches of our information technology systems or business interruption.

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, 2024:

Financial Assets:	
Cash and Cash Equivalents	$3,475
Accounts Receivable, Net	7,643
Other Receivables	222
Investments	86,132
Total Financial Assets, at December 31, 2024	$97,472
Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	($3,796)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(35,066)
Less: Earnings to be utilized within one year	1,000
Funds functioning as endowment funds	(2,844)
Board-designated funds	(11,782)
Less: Board-designated funds expected to be utilized within one year	450
Subject to expenditure for specified purposes	(21,916)
Less: purpose-restricted funds expected to be released within one year	7,000
Investments held in annuity reserves	(556)
	(67,510)
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	$29,962

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	$9,047	$0	$0	$9,047
Salaries, Wages and Benefits	125	436	2,555	3,116
Purchased Services	0	224	214	438
Occupancy and Related Overhead	40	135	772	947
Other	1	159	148	308
Total Expenses	$9,213	$954	$3,689	$13,856

Note 29 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

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

The Corporation is a discretely presented component unit of Cuyahoga County's Annual Comprehensive Financial Report, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 14. The Corporation's management believes the accompanying financial statements include all activities over which the Corporation is financially accountable.

Summary of Significant Accounting Policies

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

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, 2024, for 2025 services, has been recorded as unearned.

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

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

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

Prepaids 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:

Description	Estimated Lives
Buildings and Improvements	15 years
Furniture and Fixtures	5 - 10 years
Equipment	5 years

Accrued Liabilities and Long-Term Obligations All payables, accrued liabilities and long-term obligations are reported in the financial statements.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Corporation, these revenues are for event income and certain payments from Cuyahoga County. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Corporation. All revenues and expenses not meeting these definitions are reported as non-operating.

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

Net Position Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2024, $7,0120,033 of the Corporation's bank balance of $7,262,033 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, 2024, consisted of accounts (special event rental space) and a financed purchase receivable from Cuyahoga County. Most receivables, except the financed purchase receivable, are expected to be collected within one year. A portion of the accounts receivable includes an amount the Corporation will not collect within one year.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Allowance for Doubtful Accounts	$1,250,178	$28,043	$1,222,135

The County entered into a financed purchase agreement with the Corporation for the Facility. During 2014, the Corporation assumed the financed purchase receivable in the amount $360,272,155 from Merchandise Mart Properties, Inc. The County will make monthly payments through 2027. As of December 31, 2024, the financed purchase receivable is $92,480,161.

The annual financed purchase requirements are as follows:

Year	Principal	Interest
2025	$32,207,844	$3,792,156
2026	33,812,273	2,187,727
2027	26,460,044	539,956
Total	$92,480,161	$6,519,839

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Deductions	Balance 12/31/2024
Capital Assets not being Depreciated:				
Construction in Progress	$852,096	$3,205,084	($2,576,326)	$1,480,854
Capital Assets being Depreciated:				
Building and Improvements	8,755,197	1,463,344	(166,424)	10,052,117
Furniture and Fixtures	1,675,073	84,106	0	1,759,179
Equipment	5,180,863	1,123,480	(41,165)	6,263,178
Total Capital Assets being Depreciated	$15,611,133	$2,670,930	($207,589)	$18,074,474

	Balance 1/1/2024	Additions	Deductions	Balance 12/31/2024
Less Accumulated Depreciation:				
Building and Improvements	($2,863,422)	($616,209)	$65,390	($3,414,241)
Furniture and Fixtures	(1,138,343)	(166,016)	0	(1,304,359)
Equipment	(2,068,194)	(938,639)	41,165	(2,965,668)
Total Accumulated Depreciation	(6,069,959)	(1,720,864)	106,555	(7,684,268)
Total Capital Assets being Depreciated, net	9,541,174	950,066	(101,034)	10,390,206
Total Capital Assets, net	$10,393,270	$4,155,150	($2,677,360)	$11,871,060

Long-Term Obligations

	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	$123,159,707	$0	$30,679,546	$92,480,161	$32,207,844
2018 Levy	1,472,878	0	200,436	1,272,442	203,738
Total Loans from Direct Borrowings	$124,632,585	$0	$30,879,982	$93,752,603	$32,411,582

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

	From Direct Borrowings		
	County		Levy
Year	Principal	Interest	Principal
2025	$32,207,844	$3,792,156	$203,738
2026	33,812,273	2,187,727	203,737
2027	26,460,044	539,956	159,967
Total	$92,480,161	$6,519,839	$567,442

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 $567,442, as a pre-condition to the effectiveness of the termination.

In the event that, for any reason, this Agreement is terminated, the Corporation hereby agrees, as a condition precedent to such termination (except in the case of Levy's bankruptcy or termination due to a Corporate Fraud Scheme (as hereafter defined)), to pay Levy, in a single lump sum payment, all amounts owed to Levy, including without limitation, (a) the unamortized value of the pre-opening costs and the Au Bon Pain build-out costs on an annual straight line basis, without interest, over each year of the initial term of the Agreement (with no amortization for partial term years), (b) the unamortized value of the 2018 build-out costs on an annual straight line basis, without interest, over each year of the renewal term of the Agreement (with no amortization for partial term years), (c) any other amounts owed to Levy, and (d) an amount equal to the cost incurred by Levy for all products on hand at the facility that are not reasonably usable by Levy elsewhere. "Corporate Fraud Scheme" means an intentional and fraudulent scheme by Levy or any of its employees or agents against the Corporation that has a material adverse impact on the operations of the facility and that has not been cured by Levy.

Benefit and Postemployment Plan

The employees of the Corporation are eligible to participate in a Simplified Employee Pension (SEP) plan as provided for under Internal Revenue Code section 408(k). The Corporation makes a discretionary employer contribution for each employee participating in the plan.

Operating Agreement

On December 27, 2013, the County entered into an operating agreement with the Cuyahoga County Convention Facilities 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. No other use is permitted without the prior written consent of the County, which consent may be withheld at the County's sole discretion. Since this is not an exchange or exchange-like transaction, the agreement to operate the Facility does not fall under GASB Statement 94 "Public-Private Partnerships".

The Corporation is to complete an analysis annually to determine if there is a surplus. If there is a surplus, the surplus is to be paid to the County on or before February 1 of the subsequent year. If not paid by February 1, the County may deduct the surplus payment from the loan payments. The Corporation did not have a surplus for 2024.

At the end of the agreement, all of the Corporation's rights and interest in the Facility, all operating assets, all capital reserve accounts, and all expenses shall be deemed conveyed, transferred and assigned to the County. This operating agreement expires in 2027. During 2022, the Corporation and Cuyahoga County entered into a project funding agreement (See Note 10 for additional information). The Corporation's and Cuyahoga County's intent with the agreement is to extend the operating agreement until 2042.

Risk Management

Workers' compensation coverage is provided by the State of Ohio. The Corporation pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

During the year, the Corporation contracted with various vendors for the following types of insurance:

Company	Type of Coverage	Coverage	Deductible
QBE Insurance Corporation	General Liability:		
	Each Occurrence	$2,000,000	$0
	Personal Injury	2,000,000	0
	General Aggregate	4,000,000	0
	Umbrella Liability	28,250,000	0
	Liquor Liability	2,000,000	0
Federal Insurance Company	Employment Practices	5,000,000	500,000
Illinois Union Insurance Company	Professional Liability	5,000,000	500,000
United States Fire Insurance Company	Automobile Liability	1,000,000	0
Berkshire Hathaway Homestate Insurance Company	Employer Liability	1,000,000	0
Federal Insurance Company	Crime	5,000,000	250,000

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 $2,095.

Facilities Renovations

During 2022, the Corporation and Cuyahoga County entered into a project funding agreement for the renovation of the Facility (the Series 2022 Project). The renovations were funded by County issued Economic Development revenue bonds and the Corporatoin's capital fund. In accordance with the project funding agreement the Corporation will provide funds to the County to assist in bond debt service. During 2024, the Corporation provided $850,000 to the County for bond debt service. The renovations where substantially completed in 2024.

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

Related Party Transactions

During 2024, the Corporation received $36,000,000 in financed purchase payments and $5,400,000 as required by various agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the agreements. The $5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

During 2024, the Corporation paid $36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid $30,679,546 towards loan principal reduction during 2024 leaving a remaining balance of $92,480,161 as of December 31, 2024.

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, 2024, the Corporation did not have a surplus.

During 2024, the Cuyahoga County Convention Facilities Development Corporation paid $25,135 for participation in the County's self-insurance program.

During 2024, the Corporation received $22,748,836 from the County for the construction and remodeling of the building formerly known as the Global Center for Health Innovation into complimentary facilities to enhance the Convention Center. The Corporation also incurred payables of $1,587,016 for additional work completed by vendors prior to December 31, 2024, as well as retainage payable of $361,263. The Corporation has recorded an intergovernmental receivable to the County for this amount.

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:

Capital Project Descriptions	Amount
Capital Repair/Replacement	$2,397,730
Capital Improvements	868,884
Food Service Equipment	636,740
Capital Equipment	195,896
Capital Disbursement Account	1,001
Total	$4,100,251

Litigation

The Corporation is not party to legal proceedings as of December 31, 2024.

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Required Supplementary Information

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

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	2.86892279%	2.86789444%	2.81284500%	2.77775316%
County's Proportionate Share of the Net Pension Liability	$751,095,740	$847,177,274	$244,728,901	$411,324,769
County's Covered Payroll	$465,455,555	$440,884,879	$401,859,010	$385,304,847
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	161.37%	192.15%	60.90%	106.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

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

2020	2019	2018	2017	2016	2015
2.88118726%	2.90868606%	2.87702030%	2.88524250%	2.95208830%	2.91687298%
$569,486,207	$796,630,141	$451,348,708	$655,189,507	$511,338,907	$351,807,480
$400,845,611	$388,636,042	$376,235,335	$369,014,345	$363,357,034	$353,958,294
142.07%	204.98%	119.96%	177.55%	140.73%	99.39%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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 Seven Years (1)

	2024	2023	2022
County's Proportion of the Net Pension Asset	2.78323531%	2.75410071%	2.75449776%
County's Proportionate Share of the Net Pension Asset	$8,555,151	$6,491,132	$10,852,862
County's Covered Payroll	$12,776,808	$12,904,671	$12,509,014
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	66.96%	50.30%	86.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	144.55%	137.14%	169.88%

(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

2021	2020	2019	2018
2.86428226%	3.00598046%	2.98767406%	2.83732344%
$8,268,140	$6,268,193	$3,340,891	$3,862,515
$12,619,579	$13,378,157	$12,767,429	$11,608,438
65.52%	46.85%	26.17%	33.27%
157.67%	145.28%	126.64%	137.28%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Asset/Liability	2.81853789%	2.81952468%	2.76873520%	2.73760648%
County's Proportionate Share of the Net OPEB (Asset)/Liability	($25,437,978)	$17,777,644	($86,721,024)	($48,772,647)
County's Covered Payroll	$490,787,470	$465,723,900	$425,341,849	$408,048,776
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-5.18%	3.82%	-20.39%	-11.95%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

(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

2020	2019	2018	2017
2.84394628%	2.87303366%	2.83956960%	2.84477340%
$392,822,866	$374,575,769	$308,356,342	$287,331,776
$425,157,368	$412,676,571	$398,482,148	$389,444,270
92.39%	90.77%	77.38%	73.78%
47.80%	46.33%	54.14%	54.04%

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.011364500%	0.012462930%	0.014966090%	0.018960456%
County's Proportionate Share of the Net Pension Liability	$2,186,713	$2,683,883	$3,326,980	$2,424,265
County's Covered Payroll	$1,577,336	$1,683,350	$1,945,664	$2,339,593
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

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

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016	2015
0.02229043%	0.02863707%	0.03343374%	0.04048385%	0.04337093%	0.05189344%
$5,393,492	$6,332,916	$7,351,329	$9,617,025	$14,517,556	$14,341,829
$2,690,107	$3,362,100	$3,800,850	$4,450,700	$4,563,457	$5,414,214
200.49%	188.36%	193.41%	216.08%	318.13%	264.89%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

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 Eight Fiscal Years (1)

	2024	2023	2022	2021
County's Proportion of the Net OPEB Asset/Liability	0.01136450%	0.01246293%	0.01496609%	0.01896046%
County's Proportionate Share of the Net OPEB (Asset)/Liability	($215,564)	($242,387)	($387,522)	($399,765)
County's Covered Payroll	$1,577,336	$1,683,350	$1,945,664	$2,339,593
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-13.67%	-14.40%	-19.92%	-17.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	158.00%	168.50%	230.70%	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

2020	2019	2018	2017
0.02229043%	0.02863707%	0.03343374%	0.04048385%
($391,753)	($474,300)	($537,246)	$1,579,531
$2,690,107	$3,362,100	$3,800,850	$4,450,700
-14.56%	-14.11%	-14.13%	35.49%
182.10%	174.70%	176.00%	47.10%

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

	2024	2023	2022	2021
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	$70,932,349	$66,120,578	$62,589,160	$56,940,575
Contributions in Relation to the Contractually Required Contribution	(70,932,349)	(66,120,578)	(62,589,160)	(56,940,575)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll	$499,387,098	$465,455,555	$440,884,879	$401,859,010
Pension Contributions as a Percentage of Covered Payroll	14.20%	14.21%	14.20%	14.17%
Net Pension Asset - Combined Plan				
Contractually Required Contribution	$1,478,845	$1,533,217	$1,806,654	$1,751,262
Contributions in Relation to the Contractually Required Contribution	(1,478,845)	(1,533,217)	(1,806,654)	(1,751,262)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll	$12,323,708	$12,776,808	$12,904,671	$12,509,014
Pension Contributions as a Percentage of Covered Payroll	12.00%	12.00%	14.00%	14.00%
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	$696,152	$666,088	$477,374	$438,953
Contributions in Relation to the Contractually Required Contribution	(696,152)	(666,088)	(477,374)	(438,953)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (2)	$525,462,427	$490,787,470	$465,723,900	$425,341,849
OPEB Contributions as a Percentage of Covered Payroll	0.13%	0.14%	0.10%	0.10%

(1) Information prior to 2016 is not available for the OPEB plan.
(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is immaterial; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016	2015
$54,576,457	$56,748,004	$54,978,322	$49,435,826	$44,784,206	$44,111,406
(54,576,457)	(56,748,004)	(54,978,322)	(49,435,826)	(44,784,206)	(44,111,406)
$0	$0	$0	$0	$0	$0
$385,304,847	$400,845,611	$388,636,042	$376,235,335	$369,014,345	$363,357,034
14.16%	14.16%	14.15%	13.14%	12.14%	12.14%
$1,766,741	$1,872,942	$1,787,440	$1,509,097	$1,328,064	$1,248,145
(1,766,741)	(1,872,942)	(1,787,440)	(1,509,097)	(1,328,064)	(1,248,145)
$0	$0	$0	$0	$0	$0
$12,619,579	$13,378,157	$12,767,429	$11,608,438	$11,067,200	$10,401,208
14.00%	14.00%	14.00%	13.00%	12.00%	12.00%
$404,974	$437,344	$450,924	$4,304,781	$7,976,140	
(404,974)	(437,344)	(450,924)	(4,304,781)	(7,976,140)	
$0	$0	$0	$0	$0	
$408,048,776	$425,157,368	$412,676,571	$398,482,148	$389,444,270	
0.10%	0.10%	0.11%	1.08%	2.05%	

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

	2024	2023	2022	2021
Net Pension Liability				
Contractually Required Contribution	$208,705	$224,851	$260,828	$291,720
Contributions in Relation to the Contractually Required Contribution	(208,705)	(224,851)	(260,828)	(291,720)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (1)	$1,490,750	$1,606,079	$1,863,057	$2,083,714
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Liability (1)				

(1) Although the covered payroll for the net OPEB liability is the same as the net pension liability, there were no OPEB related required contributions for 2015-2024, STRS did not allocate any employer contributions to postemployment health care; therefore, there is no required supplementary information to present related to the statutorily established employer contribution requirements for the net OPEB liability.

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016	2015
$354,815	$416,281	$503,162	$595,593	$590,927	$677,296
(354,815)	(416,281)	(503,162)	(595,593)	(590,927)	(677,296)
$0	$0	$0	$0	$0	$0
$2,534,393	$2,973,436	$3,594,014	$4,254,236	$4,220,907	$4,837,829
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:	
2024	2.3 percent, simple through 2024, then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
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 7.50 to 5.00 percent

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

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Since 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2022 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 prior years are presented below:

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	See Below	See Below	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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 after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

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

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2024	5.50 percent, initial 3.5 percent, ultimate in 2038
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
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 Term – STRS Pension

For 2023 and 2024, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

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

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

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

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

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

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

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

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

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

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

Real Estate Assessment – To account for and report restricted State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Alcohol, Drug and Mental Health Board – To account for and report a County-wide property tax levy as well as grants from Federal, State and County governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

Cuyahoga Support Enforcement – To account for and report property taxes and Federal, State, and local revenues which are restricted to administering the County Bureau of Support.

Delinquent Real Estate Assessment – To account for and report five percent of all certified delinquent real estate taxes and assessments restricted to collecting on delinquent accounts.

County Land Reutilization – To account for and report delinquent property tax penalties received under Ohio Revised Code Section 321.263 restricted to purchasing and revitalizing abandoned and condemned homes.

Court – To account for and report court costs restricted to special court projects, specific supplies, and to the rehabilitation of juvenile convicted offenders.

Solid Waste – To account for and report user fees restricted to financial operations of the County's solid waste removal activities within the County.

Community Development – To account for and report federal grant revenues which are restricted to the administration of the Community Development Block Grant program and for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Other Community Development – To account for and report smaller projects operated by the County which are restricted for community improvement purposes and subsidized in part by local, state and federal monies, as well as miscellaneous sources.

Treatment Alternatives for Safer Communities – To account for and report property taxes and grant monies which are restricted to be used for adult treatment services.

Victim Assistance – To account for and report property taxes and grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

(continued)

Nonmajor Special Revenue Funds – continued

Youth Services – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Other Judicial – To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court and the Community Based Correctional Facilities.

Other Legislative and Executive – To account for and report various revenue which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and LEAN Ohio programs are some of the services provided.

Other Health and Safety – To account for and report a property taxes and grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, Mental Health Services and Wireless 9-1-1 Government Assistance.

Other Public Works – To account for and report grant monies which are restricted to various public works. Projects include the Towpath-ODNR project.

Other Social Services – To account for and report grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, Veterans Services and Early Childhood Programs.

Litter Prevention and Recycling – To account for and report grant monies restricted for the County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

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 2024; 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 2024; therefore, budgetary information is not provided.

Ballpark Renovation – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports facility. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

Hotel/Lodging Tax – To account for and report revenue derived from an excise tax on lodging of transient guests within the County. The revenue is levied by the authority of State law and Cuyahoga County voters and the same restricts the purposes for which the tax is to be distributed to Destination Cleveland and can be used for some capital improvements within the County.

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

Housing – To account for and report monies received restricted to assist local governments with housing development programs.

Opioid Mitigation – To account for and report funds received as part of any action related to opioid litigation restricted for opioid healthcare programs.

Rock Hall Expansion – To account for and report the distribution of sales tax revenue bond proceeds to the rock and roll hall of fame museum. The proceeds are restricted for enhancements to this museum. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

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

Alcohol, Drug and Mental Health Board Grants – To account for and report grants from Federal and State governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities. This fund is combined with the Alcohol, Drug and Mental Health Board special revenue fund for GAAP reporting purposes.

Nonmajor Debt Service Fund

Debt Service – To account for and report financial resources that are restricted to expenditure for principal and interest.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Capital Projects – To account for and report grant monies and other revenues restricted for major capital improvement expenditures.

Road Capital Projects – To account for and report grant monies and other revenues restricted to constructing or improving County roads and bridges.

Convention Center Hotel Construction – To account for and report debt proceeds restricted for the construction of the convention center hotel. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

Economic Development Revenue Bonds – CCCFDC – To account for and report debt proceeds restricted for the improvement of the Convention Center. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2024

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$439,337,643	$5,325,378	$33,235,975	$477,898,996
Cash and Cash Equivalents In Segregated Accounts	5,542,125	0	621,160	6,163,285
Accrued Interest Receivable	33,133,082	0	0	33,133,082
Accounts Receivable	3,559,690	0	0	3,559,690
Intergovernmental Receivable	18,960,591	859,936	7,414,970	27,235,497
Sales Taxes Receivable	0	689,148	0	689,148
Property Taxes Receivable	166,533,655	15,056,827	0	181,590,482
Payments in Lieu of Taxes Receivable	0	33,026	0	33,026
Permissive Motor Vehicle License Tax Receivable	1,385,827	0	0	1,385,827
Lease Receivable	1,266,567	0	0	1,266,567
Loans Receivable	71,760,145	0	0	71,760,145
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	163,146,977	22,525,687	4,446,789	190,119,453
Total Assets	$904,626,302	$44,490,002	$45,718,894	$994,835,198
Liabilities				
Accounts Payable	$22,939,947	$0	$0	$22,939,947
Accrued Wages	2,656,306	0	0	2,656,306
Contracts Payable	569,676	0	4,277,824	4,847,500
Retainage Payable	0	0	621,160	621,160
Intergovernmental Payable	5,408,032	0	1,948,279	7,356,311
Interfund Payable	1,075,216	0	0	1,075,216
Employee Withholdings Payable	568,717	0	0	568,717
Unearned Revenue	31,776,500	0	0	31,776,500
Total Liabilities	64,994,394	0	6,847,263	71,841,657
Deferred Inflows of Resources				
Property Taxes	151,136,236	13,906,642	0	165,042,878
Unavailable Revenue	25,835,952	2,192,863	5,578,614	33,607,429
Lease	1,266,567	0	0	1,266,567
Total Deferred Inflows of Resources	178,238,755	16,099,505	5,578,614	199,916,874
Fund Balances				
Restricted	662,522,366	28,390,497	33,293,017	724,205,880
Unassigned (Deficit)	(1,129,213)	0	0	(1,129,213)
Total Fund Balances	661,393,153	28,390,497	33,293,017	723,076,667
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$904,626,302	$44,490,002	$45,718,894	$994,835,198

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$146,685,222	$11,015,123	$0	$157,700,345
Sales Tax	0	7,906,148	0	7,906,148
Hotel/Lodging Taxes	38,132,503	3,360,112	0	41,492,615
Excise Tax	6,728,085	6,565,626	0	13,293,711
Permissive Motor Vehicle License Taxes	14,149,345	0	0	14,149,345
Admission Tax	4,907,843	0	0	4,907,843
Payments in Lieu of Taxes	2,106,091	2,101,724	0	4,207,815
Charges for Services	64,740,238	0	3,054	64,743,292
Licenses and Permits	1,945,476	0	0	1,945,476
Fines, Forfeitures and Settlements	4,532,361	0	0	4,532,361
Intergovernmental	184,699,775	3,033,041	24,596,022	212,328,838
Investment Earnings/Interest	52,562,149	1,293,442	809,530	54,665,121
Lease	47,549	0	0	47,549
Rentals and Royalties	10,440,210	0	0	10,440,210
Contributions and Donations	29,904,868	774,971	0	30,679,839
Other	6,529,342	989,673	3,914,222	11,433,237
Total Revenues	568,111,057	37,039,860	29,322,828	634,473,745
Expenditures				
Current:				
General Government:				
Legislative and Executive	74,660,847	536,528	0	75,197,375
Judicial	85,671,479	0	0	85,671,479
Public Works	25,509,293	0	43,466,827	68,976,120
Health and Safety	162,265,535	0	0	162,265,535
Social Services	107,784,247	0	0	107,784,247
Community Development	176,886,723	2,500	4,781,730	181,670,953
Capital Outlay	578,971	0	43,821,814	44,400,785
Intergovernmental	1,150,220	0	0	1,150,220
Debt Service:				
Principal Retirement	2,321,365	66,160,000	104,918	68,586,283
Interest	304,224	37,062,475	6,956	37,373,655
Issuance Costs	0	849,382	385,400	1,234,782
Payment to Refunded Bond Escrow Agent	0	17,212,547	0	17,212,547
Total Expenditures	637,132,904	121,823,432	92,567,645	851,523,981
Excess of Revenues Over (Under) Expenditures	(69,021,847)	(84,783,572)	(63,244,817)	(217,050,236)
Other Financing Sources (Uses)				
Sale of Capital Assets	32,490	0	0	32,490
Revenue Bonds Issued	50,000,000	0	0	50,000,000
Premium on Revenue Bonds	0	3,481,620	0	3,481,620
Certificates of Participation Refunding Issued	0	131,189,775	390,225	131,580,000
Premium on Certificates of Participation	0	7,403,814	0	7,403,814
Payment to Refunded Bond Escrow Agent	0	(138,136,317)	0	(138,136,317)
Inception of SBITA	36,436	0	0	36,436
Transfers In	42,147,102	102,301,465	17,034,486	161,483,053
Transfers Out	(60,192,782)	(24,134,762)	0	(84,327,544)
Total Other Financing Sources (Uses)	32,023,246	82,105,595	17,424,711	131,553,552
Net Change in Fund Balances	(36,998,601)	(2,677,977)	(45,820,106)	(85,496,684)
Fund Balances Beginning of Year	698,391,754	31,068,474	79,113,123	808,573,351
Fund Balances End of Year	$661,393,153	$28,390,497	$33,293,017	$723,076,667

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Motor Vehicle Gas Tax	Health and Human Services Levy	Children Services	Real Estate Assessment	Alcohol, Drug and Mental Health Board
Assets					
Equity in Pooled Cash and Cash Equivalents	$53,343,977	$45,620,974	$10,350,218	$36,862,658	$22,388,459
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	2,525,786	0	0	0	0
Accounts Receivable	3,420	0	0	2,781	98,915
Intergovernmental Receivable	8,593,109	996,309	3,217,621	0	1,298,119
Property Taxes Receivable	0	37,563,478	48,418,603	0	43,725,214
Permissive Motor Vehicle License Tax Receivable	1,385,827	0	0	0	0
Lease Receivable	1,266,567	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Total Assets	$67,118,686	$84,180,761	$61,986,442	$36,865,439	$67,510,707
Liabilities					
Accounts Payable	$45,754	$0	$8,895,716	$124,178	$6,287,057
Accrued Wages	484,799	0	0	328,528	177,537
Contracts Payable	564,726	0	0	0	0
Intergovernmental Payable	562,813	0	76,181	139,218	409,587
Interfund Payable	35,375	0	0	57,328	1,260
Employee Withholdings Payable	103,796	0	0	70,338	38,011
Unearned Revenue	0	0	0	0	0
Total Liabilities	1,797,263	0	8,971,897	719,590	6,913,452
Deferred Inflows of Resources					
Property Taxes	0	34,090,423	43,941,901	0	39,682,455
Unavailable Revenue	6,021,503	4,469,364	5,760,926	0	5,202,498
Lease	1,266,567	0	0	0	0
Total Deferred Inflows of Resources	7,288,070	38,559,787	49,702,827	0	44,884,953
Fund Balances					
Restricted	58,033,353	45,620,974	3,311,718	36,145,849	15,712,302
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances (Deficit)	58,033,353	45,620,974	3,311,718	36,145,849	15,712,302
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$67,118,686	$84,180,761	$61,986,442	$36,865,439	$67,510,707

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities
$529,184	$20,861,462	$134,496	$11,630,747	$4,681,760	$27,647,523	$1,980,428	$5,306,169
0	0	0	1,195,602	0	106,947	0	0
0	0	0	0	0	226,554	0	0
389,119	102,331	0	195,534	279,501	0	0	0
246,859	0	0	0	0	492,416	4,360	44,558
7,048,180	0	0	0	0	0	0	1,301,795
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	71,760,145	0	0
0	0	0	0	0	0	3,203,820	0
$8,213,342	$20,963,793	$134,496	$13,021,883	$4,961,261	$100,233,585	$5,188,608	$6,652,522
$1,635	$316,348	$0	$155,246	$5,891	$730,405	$133,967	$10,876
651,091	132,928	0	12,392	23,607	0	0	78,662
0	0	0	0	4,950	0	0	0
1,294,169	52,840	0	4,991	9,129	0	104,649	31,685
21,140	2,736	0	2,230	4,487	0	0	3,796
139,399	28,460	0	2,653	5,054	0	0	16,842
0	0	0	0	0	0	0	0
2,107,434	533,312	0	177,512	53,118	730,405	238,616	141,861
6,396,517	0	0	0	0	0	0	1,181,433
838,604	0	0	0	0	0	0	154,890
0	0	0	0	0	0	0	0
7,235,121	0	0	0	0	0	0	1,336,323
0	20,430,481	134,496	12,844,371	4,908,143	99,503,180	4,949,992	5,174,338
(1,129,213)	0	0	0	0	0	0	0
(1,129,213)	20,430,481	134,496	12,844,371	4,908,143	99,503,180	4,949,992	5,174,338
$8,213,342	$20,963,793	$134,496	$13,021,883	$4,961,261	$100,233,585	$5,188,608	$6,652,522

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Assets					
Equity in Pooled Cash and Cash Equivalents	$154,086	$6,370,794	$24,940,830	$15,738,726	$19,907,188
Cash and Cash Equivalents In Segregated Accounts	0	0	3,340,982	0	787,541
Accrued Interest Receivable	0	0	312,273	1,386,141	0
Accounts Receivable	0	0	220,579	120,000	199,044
Intergovernmental Receivable	385,782	0	2,226,799	0	845,970
Property Taxes Receivable	2,991,996	0	0	0	25,484,389
Permissive Motor Vehicle License Tax Receivable	0	0	0	0	0
Lease Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Total Assets	$3,531,864	$6,370,794	$31,041,463	$17,244,867	$47,224,132
Liabilities					
Accounts Payable	$115,224	$775,314	$1,156,772	$0	$454,044
Accrued Wages	62,494	0	94,886	8,392	600,990
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	138,074	0	404,558	3,108	238,123
Interfund Payable	2,051	0	21,534	0	52,444
Employee Withholdings Payable	13,380	0	20,315	1,797	128,672
Unearned Revenue	0	0	0	0	0
Total Liabilities	331,223	775,314	1,698,065	13,297	1,474,273
Deferred Inflows of Resources					
Property Taxes	2,715,361	0	0	0	23,128,146
Unavailable Revenue	355,993	0	0	0	3,032,174
Lease	0	0	0	0	0
Total Deferred Inflows of Resources	3,071,354	0	0	0	26,160,320
Fund Balances					
Restricted	129,287	5,595,480	29,343,398	17,231,570	19,589,539
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances (Deficit)	129,287	5,595,480	29,343,398	17,231,570	19,589,539
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$3,531,864	$6,370,794	$31,041,463	$17,244,867	$47,224,132

Other Public Works	Other Social Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation	Ballpark Renovation
$1,491	$10,985,749	$0	$931,137	$0	$0	$0
0	111,053	0	0	0	0	0
0	0	0	0	0	0	0
0	13,737	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	3,117,647	0	18,917,143	15,023,855	85,004,841
$1,491	$11,110,539	$3,117,647	$931,137	$18,917,143	$15,023,855	$85,004,841
$0	$160,403	$0	$75,592	$0	$0	$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	160,403	0	75,592	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,491	10,950,136	3,117,647	855,545	18,917,143	15,023,855	85,004,841
0	0	0	0	0	0	0
1,491	10,950,136	3,117,647	855,545	18,917,143	15,023,855	85,004,841
$1,491	$11,110,539	$3,117,647	$931,137	$18,917,143	$15,023,855	$85,004,841

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	Hotel/Lodging Tax	Coronavirus Relief	Workforce Development	Housing	Opioid Mitigation
Assets					
Equity in Pooled Cash and Cash Equivalents	$1,755,829	$32,741,600	$1,196,680	$1,407,717	$81,867,761
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	28,682,328
Accounts Receivable	1,928,729	0	0	6,000	0
Intergovernmental Receivable	0	0	0	608,689	0
Property Taxes Receivable	0	0	0	0	0
Permissive Motor Vehicle License Tax Receivable	0	0	0	0	0
Lease Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
Total Assets	$3,684,558	$32,741,600	$1,196,680	$2,022,406	$110,550,089
Liabilities					
Accounts Payable	$1,763,960	$965,100	$0	$82,033	$684,432
Accrued Wages	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	2,162	0	4,898	952,046	979,801
Interfund Payable	870,835	0	0	0	0
Employee Withholdings Payable	0	0	0	0	0
Unearned Revenue	0	31,776,500	0	0	0
Total Liabilities	2,636,957	32,741,600	4,898	1,034,079	1,664,233
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
Lease	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balances					
Restricted	1,047,601	0	1,191,782	988,327	108,885,856
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances (Deficit)	1,047,601	0	1,191,782	988,327	108,885,856
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$3,684,558	$32,741,600	$1,196,680	$2,022,406	$110,550,089

Rock Hall Expansion	Total Nonmajor Special Revenue Funds
$0	$439,337,643
0	5,542,125
0	33,133,082
0	3,559,690
0	18,960,591
0	166,533,655
0	1,385,827
0	1,266,567
0	71,760,145
37,879,671	163,146,977
$37,879,671	$904,626,302
$0	$22,939,947
0	2,656,306
0	569,676
0	5,408,032
0	1,075,216
0	568,717
0	31,776,500
0	64,994,394
0	151,136,236
0	25,835,952
0	1,266,567
0	178,238,755
37,879,671	662,522,366
0	(1,129,213)
37,879,671	661,393,153
$37,879,671	$904,626,302

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Motor Vehicle Gas Tax	Health and Human Services Levy	Children Services	Real Estate Assessment	Alcohol, Drug and Mental Health Board
Revenues					
Property Taxes	$0	$37,982,624	$46,092,499	$0	$37,915,190
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Permissive Motor Vehicle License Taxes	14,149,345	0	0	0	0
Admission Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	289,663	0	1,456,692	18,503,638	10,028
Licenses and Permits	0	0	0	0	0
Fines, Forfeitures and Settlements	177,655	0	0	0	0
Intergovernmental	22,179,263	2,382,988	34,103,409	0	28,609,792
Investment Earnings/Interest	3,623,932	0	0	0	0
Lease	47,549	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	92,891	0	31,899	1,361,634	317,691
Total Revenues	40,560,298	40,365,612	81,684,499	19,865,272	66,852,701
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	17,699,646	0
Judicial	0	0	0	0	0
Public Works	22,964,347	0	0	0	0
Health and Safety	0	35,000,000	0	0	87,871,917
Social Services	0	4,167,987	92,825,390	0	0
Community Development	0	0	0	803,589	0
Capital Outlay	578,971	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	64,283	0	0	0	312,305
Interest	0	0	0	0	43,675
Total Expenditures	23,607,601	39,167,987	92,825,390	18,503,235	88,227,897
Excess of Revenues Over (Under) Expenditures	16,952,697	1,197,625	(11,140,891)	1,362,037	(21,375,196)
Other Financing Sources (Uses)					
Sale of Capital Assets	32,490	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Inception of SBITA	0	0	0	0	0
Transfers In	1,720	0	3,600,000	0	0
Transfers Out	(1,464,600)	0	(261,923)	0	0
Total Other Financing Sources (Uses)	(1,430,390)	0	3,338,077	0	0
Net Change in Fund Balances	15,522,307	1,197,625	(7,802,814)	1,362,037	(21,375,196)
Fund Balances (Deficit) Beginning of Year	42,511,046	44,423,349	11,114,532	34,783,812	37,087,498
Fund Balances (Deficit) End of Year	$58,033,353	$45,620,974	$3,311,718	$36,145,849	$15,712,302

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities
$3,508,796	$0	$0	$0	$0	$0	$0	$907,547
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,275,189	0
4,402,625	7,177,157	6,043,056	268,530	2,630,868	916,507	0	0
0	0	0	0	0	0	7,500	0
0	0	0	1,279,390	0	0	0	0
27,391,076	0	0	0	200,000	4,038,149	41,752	1,561,288
0	0	0	0	0	306,363	150,931	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	350,000	0
1,000	979,724	0	0	75,182	59,860	0	0
35,303,497	8,156,881	6,043,056	1,547,920	2,906,050	5,320,879	1,825,372	2,468,835
0	2,169,014	5,908,560	0	0	0	0	0
37,278,122	3,909,900	0	1,094,576	0	0	0	2,523,070
0	0	0	0	2,237,814	0	0	0
0	0	0	0	0	0	0	0
5,035	0	0	0	0	0	0	0
0	0	0	0	0	8,786,352	2,190,830	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	73,837	1,225,000	0	0
0	0	0	0	0	217,510	0	0
37,283,157	6,078,914	5,908,560	1,094,576	2,311,651	10,228,862	2,190,830	2,523,070
(1,979,660)	2,077,967	134,496	453,344	594,399	(4,907,983)	(365,458)	(54,235)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	36,436	0
0	0	0	0	0	5,414,924	990,000	0
0	0	0	0	0	(5,609,740)	(885,891)	0
0	0	0	0	0	(194,816)	140,545	0
(1,979,660)	2,077,967	134,496	453,344	594,399	(5,102,799)	(224,913)	(54,235)
850,447	18,352,514	0	12,391,027	4,313,744	104,605,979	5,174,905	5,228,573
($1,129,213)	$20,430,481	$134,496	$12,844,371	$4,908,143	$99,503,180	$4,949,992	$5,174,338

(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, 2024

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Revenues					
Property Taxes	$2,074,790	$0	$0	$0	$17,220,576
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Permissive Motor Vehicle License Taxes	0	0	0	0	0
Admission Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	3,773,934	640	254,244
Licenses and Permits	0	0	0	0	1,325,294
Fines, Forfeitures and Settlements	0	0	2,338,232	0	658,550
Intergovernmental	1,397,193	5,202,337	27,907,911	175,449	6,270,628
Investment Earnings/Interest	0	0	517,188	2,223,731	0
Lease	0	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	585,514	718,026
Other	244	375	2,105	3,025	104,813
Total Revenues	3,472,227	5,202,712	34,539,370	2,988,359	26,552,131
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	836,198	0
Judicial	3,620,701	8,366,166	28,878,944	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	0	30,011,078
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	645,940
Interest	0	0	0	0	43,039
Total Expenditures	3,620,701	8,366,166	28,878,944	836,198	30,700,057
Excess of Revenues Over (Under) Expenditures	(148,474)	(3,163,454)	5,660,426	2,152,161	(4,147,926)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Inception of SBITA	0	0	0	0	0
Transfers In	27,029	0	2,035	0	1,903,080
Transfers Out	0	0	(683,401)	(60)	(20,621)
Total Other Financing Sources (Uses)	27,029	0	(681,366)	(60)	1,882,459
Net Change in Fund Balances	(121,445)	(3,163,454)	4,979,060	2,152,101	(2,265,467)
Fund Balances (Deficit) Beginning of Year	250,732	8,758,934	24,364,338	15,079,469	21,855,006
Fund Balances (Deficit) End of Year	$129,287	$5,595,480	$29,343,398	$17,231,570	$19,589,539

Other Public Works	Other Social Services	Litter Prevention and Recycling	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation
$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0
0	0	0	6,728,085	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,907,843
0	0	0	0	0	0	830,902
0	0	0	0	0	18,454,581	0
0	108,733	0	0	503,949	0	0
0	78,534	0	0	0	0	0
0	208,764	0	0	0	0	0
2,944	0	0	124	0	1,781	608,719
0	0	0	0	0	0	0
0	0	0	0	0	0	5,458,219
0	1,200,000	0	0	0	0	0
0	0	2,555	18,894	0	0	394,580
2,944	1,596,031	2,555	6,747,103	503,949	18,456,362	12,200,263
0	0	0	0	0	0	0
0	0	0	0	0	0	0
305,518	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,246,409	0	0	0	0	0
0	0	0	5,326,065	75,592	879,201	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
305,518	1,246,409	0	5,326,065	75,592	879,201	0
(302,574)	349,622	2,555	1,421,038	428,357	17,577,161	12,200,263
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
25,150	1,420,580	0	0	0	0	2,158,901
0	0	0	0	(210,000)	(11,421,607)	(11,216,951)
25,150	1,420,580	0	0	(210,000)	(11,421,607)	(9,058,050)
(277,424)	1,770,202	2,555	1,421,038	218,357	6,155,554	3,142,213
278,915	9,179,934	(2,555)	1,696,609	637,188	12,761,589	11,881,642
$1,491	$10,950,136	$0	$3,117,647	$855,545	$18,917,143	$15,023,855

(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, 2024

	Ballpark Renovation	Hotel/Lodging Tax	Coronavirus Relief	Workforce Development	Housing
Revenues					
Property Taxes	$0	$0	$0	$983,200	$0
Hotel/Lodging Taxes	0	38,132,503	0	0	0
Excise Tax	0	0	0	0	0
Permissive Motor Vehicle License Taxes	0	0	0	0	0
Admission Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	0	0	17,185	540,890
Licenses and Permits	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0
Intergovernmental	0	0	7,382,190	8,214,783	7,432,803
Investment Earnings/Interest	7,257,480	0	5,478,219	0	230,619
Lease	0	0	0	0	0
Rentals and Royalties	4,981,991	0	0	0	0
Contributions and Donations	27,051,328	0	0	0	0
Other	0	0	0	32,462	0
Total Revenues	39,290,799	38,132,503	12,860,409	9,247,630	8,204,312
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	37,875,820	10,171,609	0	0
Judicial	0	0	0	0	0
Public Works	0	0	0	1,614	0
Health and Safety	0	0	0	0	0
Social Services	0	0	0	8,119,127	0
Community Development	135,246,073	0	1,538,580	0	9,664,641
Capital Outlay	0	0	0	0	0
Intergovernmental	0	0	1,150,220	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenditures	135,246,073	37,875,820	12,860,409	8,120,741	9,664,641
Excess of Revenues Over (Under) Expenditures	(95,955,274)	256,683	0	1,126,889	(1,460,329)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Inception of SBITA	0	0	0	0	0
Transfers In	23,009,094	0	0	0	3,594,589
Transfers Out	(28,417,988)	0	0	0	0
Total Other Financing Sources (Uses)	(5,408,894)	0	0	0	3,594,589
Net Change in Fund Balances	(101,364,168)	256,683	0	1,126,889	2,134,260
Fund Balances (Deficit) Beginning of Year	186,369,009	790,918	0	64,893	(1,145,933)
Fund Balances (Deficit) End of Year	$85,004,841	$1,047,601	$0	$1,191,782	$988,327

Opioid Mitigation	Rock Hall Expansion	Total Nonmajor Special Revenue Funds
$0	$0	$146,685,222
0	0	38,132,503
0	0	6,728,085
0	0	14,149,345
0	0	4,907,843
0	0	2,106,091
0	0	64,740,238
0	0	1,945,476
0	0	4,532,361
0	0	184,699,775
31,904,647	255,471	52,562,149
0	0	47,549
0	0	10,440,210
0	0	29,904,868
3,050,408	0	6,529,342
34,955,055	255,471	568,111,057
0	0	74,660,847
0	0	85,671,479
0	0	25,509,293
9,382,540	0	162,265,535
1,420,299	0	107,784,247
0	12,375,800	176,886,723
0	0	578,971
0	0	1,150,220
0	0	2,321,365
0	0	304,224
10,802,839	12,375,800	637,132,904
24,152,216	(12,120,329)	(69,021,847)
0	0	32,490
0	50,000,000	50,000,000
0	0	36,436
0	0	42,147,102
0	0	(60,192,782)
0	50,000,000	32,023,246
24,152,216	37,879,671	(36,998,601)
84,733,640	0	698,391,754
$108,885,856	$37,879,671	$661,393,153

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Economic Development Revenue Bonds - CCCFDC	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	$23,079,900	$5,242,963	$4,913,112	$0	$33,235,975
Cash and Cash Equivalents In Segregated Accounts	621,160	0	0	0	621,160
Intergovernmental Receivable	71,998	7,342,972	0	0	7,414,970
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	1,017,561	3,429,228	4,446,789
Total Assets	$23,773,058	$12,585,935	$5,930,673	$3,429,228	$45,718,894
Liabilities					
Contracts Payable	$2,939,582	$1,338,242	$0	$0	$4,277,824
Retainage Payable	621,160	0	0	0	621,160
Intergovernmental Payable	0	0	0	1,948,279	1,948,279
Total Liabilities	3,560,742	1,338,242	0	1,948,279	6,847,263
Deferred Inflows of Resources					
Unavailable Revenue	0	5,578,614	0	0	5,578,614
Fund Balances					
Restricted	20,212,316	5,669,079	5,930,673	1,480,949	33,293,017
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$23,773,058	$12,585,935	$5,930,673	$3,429,228	$45,718,894

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Economic Development Revenue Bonds - CCCFDC	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	$775	$2,279	$0	$0	$3,054
Intergovernmental	377,817	24,218,205	0	0	24,596,022
Investment Earnings/Interest	0	0	389	809,141	809,530
Other	17,152	1,866,031	2,031,039	0	3,914,222
Total Revenues	395,744	26,086,515	2,031,428	809,141	29,322,828
Expenditures					
Current:					
Public Works	0	43,466,827	0	0	43,466,827
Community Development	0	0	4,781,730	0	4,781,730
Capital Outlay	19,142,302	1,081,397	0	23,598,115	43,821,814
Debt Service:					
Principal Retirement	104,918	0	0	0	104,918
Interest and Fiscal Charges	6,956	0	0	0	6,956
Issuance Costs	0	0	385,400	0	385,400
Total Expenditures	19,254,176	44,548,224	5,167,130	23,598,115	92,567,645
Excess of Revenues Over (Under) Expenditures	(18,858,432)	(18,461,709)	(3,135,702)	(22,788,974)	(63,244,817)
Other Financing Sources (Uses)					
Certificates of Participation Refunding Issued	0	0	390,225	0	390,225
Transfers In	16,888,309	0	146,177	0	17,034,486
Total Other Financing Sources (Uses)	16,888,309	0	536,402	0	17,424,711
Net Change in Fund Balances	(1,970,123)	(18,461,709)	(2,599,300)	(22,788,974)	(45,820,106)
Fund Balances Beginning of Year	22,182,439	24,130,788	8,529,973	24,269,923	79,113,123
Fund Balances End of Year	$20,212,316	$5,669,079	$5,930,673	$1,480,949	$33,293,017

Combining Statements – Nonmajor Enterprise Funds

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

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

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

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

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

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2024

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Assets					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	$358,747	$8,046,974	$2,422,439	$196,355	$11,024,515
Cash and Cash Equivalents with Fiscal Agents	0	1,256,500	0	0	1,256,500
Materials and Supplies Inventory	47,802	0	0	0	47,802
Intergovernmental Receivable	0	0	0	34,933	34,933
Accounts Receivable	166,513	89,635	36,222	0	292,370
Sales Taxes Receivable	0	383,425	0	0	383,425
Leases Receivable	11,863,469	14,530	0	0	11,877,999
Interfund Receivable	0	60,984	0	0	60,984
Total Current Assets	12,436,531	9,852,048	2,458,661	231,288	24,978,528
Noncurrent Assets:					
Restricted Assets:					
Net Pension Asset	8,424	4,037	614	0	13,075
Net OPEB Asset	25,047	12,003	1,824	0	38,874
Capital Assets:					
Nondepreciable Capital Assets	6,168,163	0	0	0	6,168,163
Depreciable Capital Assets, Net	37,827,736	18,310,807	0	0	56,138,543
Total Noncurrent Assets	44,029,370	18,326,847	2,438	0	62,358,655
Total Assets	56,465,901	28,178,895	2,461,099	231,288	87,337,183
Deferred Outflows of Resources					
Pension	338,291	161,033	38,749	0	538,073
OPEB	22,827	10,942	1,625	0	35,394
Asset Retirement Obligation	7,835	0	0	0	7,835
Total Deferred Outflows of Resources	368,953	171,975	40,374	0	581,302
Liabilities					
Current Liabilities:					
Accounts Payable	18,785	20,806	0	35,978	75,569
Accrued Wages	30,379	13,439	2,964	9,739	56,521
Contracts Payable	20,714	0	0	0	20,714
Intergovernmental Payable	56,992	28,268	1,066	2,722	89,048
Interfund Payable	0	15,801,264	1,797	0	15,803,061
Employee Withholdings Payable	6,504	2,877	635	2,085	12,101
Accrued Compensatory Time Leave Payable	0	2,088	0	0	2,088
Compensated Absences	64,752	31,312	1,374	19,649	117,087
Leases Payable	0	26,894	0	0	26,894
Total Current Liabilities	198,126	15,926,948	7,836	70,173	16,203,083
Long-Term Liabilities (net of current portion):					
Compensated Absences	127,869	57,834	1,440	32,156	219,299
Asset Retirement Obligation Payable	53,625	0	0	0	53,625
Leases Payable	0	2,680,771	0	0	2,680,771
Net Pension Liability	739,586	354,385	53,928	0	1,147,899
Total Long-Term Liabilities	921,080	3,092,990	55,368	32,156	4,101,594
Total Liabilities	1,119,206	19,019,938	63,204	102,329	20,304,677
Deferred Inflows of Resources					
Lease	11,863,469	14,530	0	0	11,877,999
Pension	6,882	3,292	599	0	10,773
OPEB	14,861	7,043	2,131	0	24,035
Total Deferred Inflows of Resources	11,885,212	24,865	2,730	0	11,912,807
Net Position					
Net Investment in Capital Assets	43,975,185	15,603,142	0	0	59,578,327
Restricted for Pension and OPEB Plans	33,471	16,040	2,438	0	51,949
Unrestricted (Deficit)	(178,220)	(6,313,115)	2,433,101	128,959	(3,929,275)
Total Net Position	$43,830,436	$9,306,067	$2,435,539	$128,959	$55,701,001

Cuyahoga County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2024

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	$87,709	$4,914,561	$525,951	$9,387	$5,537,608
Lease Revenue	691,309	11,207	0	0	702,516
Other	34,492	0	0	96,082	130,574
Total Operating Revenues	813,510	4,925,768	525,951	105,469	6,370,698
Operating Expenses					
Personal Services	1,186,767	536,559	109,305	199,352	2,031,983
Materials and Supplies	119,002	792	0	0	119,794
Contractual Services	295,118	92,534	603,826	430,795	1,422,273
Depreciation	2,886,845	1,156,714	0	0	4,043,559
Other	376,471	1,274,363	21,868	0	1,672,702
Total Operating Expenses	4,864,203	3,060,962	734,999	630,147	9,290,311
Operating Income (Loss)	(4,050,693)	1,864,806	(209,048)	(524,678)	(2,919,613)
Non-Operating Revenues (Expenses)					
Sales Taxes	0	1,532,815	0	0	1,532,815
Investment Earnings/Interest	332,854	703	0	0	333,557
Interest	0	(569,265)	0	0	(569,265)
Total Non-Operating Revenues (Expenses)	332,854	964,253	0	0	1,297,107
Income (Loss) before Capital Contributions and Transfers	(3,717,839)	2,829,059	(209,048)	(524,678)	(1,622,506)
Capital Contributions	8,849	0	0	399,285	408,134
Transfers In	0	0	225,465	175,000	400,465
Transfers Out	(148,759)	(26,335)	0	0	(175,094)
Change in Net Position	(3,857,749)	2,802,724	16,417	49,607	(989,001)
Net Position Beginning of Year as Previously Reported	47,819,050	6,560,136	2,419,653	79,352	56,878,191
Change in Accounting Principle (See Note 3)	(130,865)	(56,793)	(531)	0	(188,189)
Restated Net Position Beginning of Year	47,688,185	6,503,343	2,419,122	79,352	56,690,002
Net Position End of Year	$43,830,436	$9,306,067	$2,435,539	$128,959	$55,701,001

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2024

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	$257,193	$4,997,233	$511,125	$14,559	$5,780,110
Other Cash Receipts	39,174	0	0	96,082	135,256
Cash Payments to Employees for Services	(779,890)	(351,577)	(76,901)	(155,524)	(1,363,892)
Cash Payments for Goods and Services	(302,092)	(78,371)	(592,558)	(394,817)	(1,367,838)
Cash Payments for Interfund Services Provided	(285,498)	(508,640)	(29,287)	(22,892)	(846,317)
Other Cash Payments	(376,471)	(851,300)	(20,071)	0	(1,247,842)
Net Cash Provided by (Used in) Operating Activities	(1,447,584)	3,207,345	(207,692)	(462,592)	1,089,477
Cash Flows from Noncapital Financing Activities					
Sales Tax Received	0	1,532,640	0	0	1,532,640
Transfers In	0	0	225,465	175,000	400,465
Transfers Out	(148,759)	(26,335)	0	0	(175,094)
Net Cash Provided by (Used in) Noncapital Financing Activities	(148,759)	1,506,305	225,465	175,000	1,758,011
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	8,849	0	0	399,285	408,134
Principal Received for Leases	691,309	11,207	0	0	702,516
Interest Received for Leases	332,854	703	0	0	333,557
Principal Paid on Lease	0	(26,178)	0	0	(26,178)
Principal Paid on Manuscript Debt	0	(950,000)	0	0	(950,000)
Interest Paid on Manuscript Debt	0	(569,265)	0	0	(569,265)
Payments for Capital Acquisitions	(124,100)	(193,198)	0	0	(317,298)
Net Cash Provided by (Used in) Capital and Related Financing Activities	908,912	(1,726,731)	0	399,285	(418,534)
Net Increase (Decrease) in Cash and Cash Equivalents	(687,431)	2,986,919	17,773	111,693	2,428,954
Cash and Cash Equivalents Beginning of Year	1,046,178	6,316,555	2,404,666	84,662	9,852,061
Cash and Cash Equivalents End of Year	$358,747	$9,303,474	$2,422,439	$196,355	$12,281,015

(continued)

Cuyahoga County, Ohio

Combining Statement of Cash Flows
Nonmajor Enterprise Funds (continued)
For the Year Ended December 31, 2024

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities					
Operating Income (Loss)	($4,050,693)	$1,864,806	($209,048)	($524,678)	($2,919,613)
Adjustments:					
Depreciation/Amortization	2,886,845	1,156,714	0	0	4,043,559
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	13,183	0	0	0	13,183
Intergovernmental Receivable	0	0	0	3,587	3,587
Accounts Receivable	174,166	143,038	(14,826)	0	302,378
Interfund Receivable	0	(60,366)	0	0	(60,366)
Net Pension Asset	691	338	(41)	0	988
Net OPEB Asset	4,611	2,213	298	0	7,122
(Increase) Decrease in Deferred Outflows of Resources:					
Pension	280,999	134,517	22,176	0	437,692
OPEB	27,821	13,336	1,961	0	43,118
Asset Retirement Obligation	1,788	0	0	0	1,788
Increase (Decrease) in Liabilities:					
Accounts Payable	3,441	5,919	0	(7,852)	1,508
Accrued Wages	8,760	3,365	542	9,739	22,406
Intergovernmental Payable	(12,299)	(2,236)	125	2,722	(11,688)
Interfund Payable	0	1,264	1,797	0	3,061
Employee Withholdings Payable	799	218	(4)	2,085	3,098
Accrued Compensatory Time Leave Payable	0	2,088	0	0	2,088
Compensated Absences Payable	8,318	3,162	1,566	51,805	64,851
Net Pension Liability	67,186	32,491	977	0	100,654
(Increase) Decrease in Deferred Inflows of Resources:					
Leases	(691,309)	(11,207)	0	0	(702,516)
Pension	(136,512)	(65,411)	(9,963)	0	(211,886)
OPEB	(35,379)	(16,904)	(3,252)	0	(55,535)
Total Adjustments	2,603,109	1,342,539	1,356	62,086	4,009,090
Net Cash Provided by (Used in) Operating Activities	($1,447,584)	$3,207,345	($207,692)	($462,592)	$1,089,477

Noncash Capital Financing Activities

During 2023, the County Airport enterprise fund's capital asset additions included $4,871 as contracts payable.

During 2024, the County Airport enterprise fund's capital asset additions included $20,714 as contracts payable.

Combining Statements – Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Central Custodial Services – To account for and report the costs associated with custodial services to various County departments and agencies. Users are billed for costs incurred.

Maintenance – To account for and report the costs associated with maintenance services to various County departments and agencies. Users are billed for costs incurred.

Printing – To account for and report the costs associated with providing printing and reproduction services to various County departments and agencies. Users are billed for costs incurred.

Postage – To account for and report the costs associated with providing postal services for various County departments and agencies. Users are billed for costs incurred.

Health Insurance – To account for and report claims and administration of the health care program for covered County employees and eligible dependents and various external districts including municipalities, and the accumulation and allocation of costs associated with health care.

Workers' Compensation – To account for and report revenues and costs associated with providing workers' compensation benefits to employees.

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

Cuyahoga County, Ohio

Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2024

	Central Custodial Services	Maintenance	Printing	Postage
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$270,827	$3,258,929	$189,610	$1,732,327
Intergovernmental Receivable	2,089,216	0	0	0
Prepaid Items	0	0	0	0
Interfund Receivable	156,842	587,228	687,477	354,232
Total Current Assets	2,516,885	3,846,157	877,087	2,086,559
Noncurrent Assets:				
Restricted Assets:				
Net Pension Asset	349,598	2,018	5,089	8,073
Net OPEB Asset	1,039,500	5,999	15,135	24,004
Depreciable Capital Assets, Net	760,737	184,309	0	250,985
Total Noncurrent Assets	2,149,835	192,326	20,224	283,062
Total Assets	4,666,720	4,038,483	897,311	2,369,621
Deferred Outflows of Resources				
Pension	10,228,896	80,372	209,688	339,116
OPEB	1,153,852	5,665	15,509	21,834
Total Deferred Outflows of Resources	11,382,748	86,037	225,197	360,950
Liabilities				
Current Liabilities:				
Accounts Payable	1,470,129	266,622	417,598	0
Accrued Wages	1,032,771	0	14,295	25,844
Intergovernmental Payable	1,045,833	612	5,874	10,097
Interfund Payable	56,167	0	0	6,555
Employee Withholdings Payable	221,117	0	3,061	5,533
Accrued Compensatory Time Leave Payable	10,410	0	0	0
Leases Payable	0	0	0	63,516
Compensated Absences	1,145,345	0	16,349	48,747
Claims Payable	0	0	0	0
Total Current Liabilities	4,981,772	267,234	457,177	160,292
Long-Term Liabilities (net of current portion):				
Compensated Absences Payable	1,875,570	0	20,981	69,501
Leases Payable	0	0	0	112,660
Net Pension Liability	30,692,816	177,192	446,834	708,770
Total Long-Term Liabilities	32,568,386	177,192	467,815	890,931
Total Liabilities	37,550,158	444,426	924,992	1,051,223
Deferred Inflows of Resources				
Pension	4,424,379	5,131	35,616	6,701
OPEB	594,801	3,433	8,659	15,353
Total Deferred Inflows of Resources	5,019,180	8,564	44,275	22,054
Net Position				
Net Investment in Capital Assets	760,737	184,309	0	74,809
Restricted for Pension and OPEB Plans	1,389,098	8,017	20,224	32,077
Unrestricted (Deficit)	(28,669,705)	3,479,204	133,017	1,550,408
Total Net Position	($26,519,870)	$3,671,530	$153,241	$1,657,294

Health Insurance	Workers' Compensation	Sheriff Central Security	Total
$21,019,345	$1,103,862	$437,590	$28,012,490
0	0	0	2,089,216
0	2,369,673	0	2,369,673
0	0	0	1,785,779
21,019,345	3,473,535	437,590	34,257,158
18,603	3,949	135,750	523,080
55,315	11,740	403,641	1,555,334
0	0	0	1,196,031
73,918	15,689	539,391	3,274,445
21,093,263	3,489,224	976,981	37,531,603
984,257	165,953	8,337,147	20,345,429
49,730	12,602	359,569	1,618,761
1,033,987	178,555	8,696,716	21,964,190
242,829	0	18,725	2,415,903
35,643	14,563	457,030	1,580,146
12,085	2,180,210	168,328	3,423,039
0	0	16,581	79,303
7,631	3,118	97,850	338,310
0	0	86,708	97,118
0	0	0	63,516
45,929	35,616	654,627	1,946,613
8,573,511	2,972,664	0	11,546,175
8,917,628	5,206,171	1,499,849	21,490,123
50,858	43,731	959,199	3,019,840
0	0	0	112,660
1,633,252	346,681	11,918,119	45,923,664
1,684,110	390,412	12,877,318	49,056,164
10,601,738	5,596,583	14,377,167	70,546,287
16,846	38,197	130,936	4,657,806
50,480	6,718	454,323	1,133,767
67,326	44,915	585,259	5,791,573
0	0	0	1,019,855
73,918	15,689	539,391	2,078,414
11,384,268	(1,989,408)	(5,828,120)	(19,940,336)
$11,458,186	($1,973,719)	($5,288,729)	($16,842,067)

Cuyahoga County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Central Custodial Services	Maintenance	Printing	Postage
Operating Revenues				
Charges for Services	$45,621,312	$2,663,796	$2,845,059	$1,948,268
Other	31,083	220,787	0	0
Total Operating Revenues	45,652,395	2,884,583	2,845,059	1,948,268
Operating Expenses				
Personal Services	29,034,042	326,034	575,144	1,014,803
Materials and Supplies	2,029,778	1,214,953	315,074	5,002
Contractual Services	22,136,202	7,899,462	1,522,977	0
Claims	0	0	0	0
Depreciation	82,952	28,592	0	26,658
Other	277,483	55,764	218,561	777,323
Total Operating Expenses	53,560,457	9,524,805	2,631,756	1,823,786
Operating Income (Loss)	(7,908,062)	(6,640,222)	213,303	124,482
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	0	0
Gain on Sale of Capital Assets	1,325	3,100	0	0
Interest	0	0	0	(470)
Total Non-Operating Revenues (Expenses)	1,325	3,100	0	(470)
Income (Loss) before Transfers	(7,906,737)	(6,637,122)	213,303	124,012
Transfers In	4,200,000	8,586,451	0	0
Transfers Out	(656,039)	(404,052)	0	0
Change in Net Position	(4,362,776)	1,545,277	213,303	124,012
Net Position Beginning of Year as Previously Reported	(20,465,406)	2,145,485	(41,015)	1,592,432
Change in Accounting Principle (See Note 3)	(1,691,688)	(19,232)	(19,047)	(59,150)
Restated Net Position Beginning of Year	(22,157,094)	2,126,253	(60,062)	1,533,282
Net Position End of Year	($26,519,870)	$3,671,530	$153,241	$1,657,294

Health Insurance	Workers' Compensation	Sheriff Central Security	Total
$138,053,610	$0	$12,592,691	$203,724,736
591,782	993	259	844,904
138,645,392	993	12,592,950	204,569,640
1,926,609	557,460	15,140,075	48,574,167
20,778	2,763	25,400	3,613,748
10,424,558	2,351,803	998,658	45,333,660
128,492,432	2,241,292	0	130,733,724
0	0	0	138,202
149,706	97,744	1,040,368	2,616,949
141,014,083	5,251,062	17,204,501	231,010,450
(2,368,691)	(5,250,069)	(4,611,551)	(26,440,810)
0	18,862	713,850	732,712
0	0	0	4,425
0	0	0	(470)
0	18,862	713,850	736,667
(2,368,691)	(5,231,207)	(3,897,701)	(25,704,143)
0	0	610,779	13,397,230
0	(18,863)	0	(1,078,954)
(2,368,691)	(5,250,070)	(3,286,922)	(13,385,867)
13,867,008	3,338,391	(890,742)	(453,847)
(40,131)	(62,040)	(1,111,065)	(3,002,353)
13,826,877	3,276,351	(2,001,807)	(3,456,200)
$11,458,186	($1,973,719)	($5,288,729)	($16,842,067)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Central Custodial Services	Maintenance	Printing	Postage
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	$43,539,261	$2,404,895	$2,338,921	$1,859,859
Other Cash Receipts	31,083	220,787	0	0
Cash Payments to Employees for Services	(29,236,900)	(313,528)	(439,899)	(805,709)
Cash Payments for Goods and Services	(23,716,992)	(8,901,491)	(1,620,112)	(5,002)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(247,325)	(55,764)	(218,561)	(774,351)
Net Cash Provided by (Used in) Operating Activities	(9,630,873)	(6,645,101)	60,349	274,797
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	0
Transfers In	4,200,000	8,586,451	0	0
Transfers Out	(656,039)	(404,052)	0	0
Net Cash Provided by (Used in) Noncapital Financing Activities	3,543,961	8,182,399	0	0
Cash Flows from Capital and Related Financing Activities				
Principal Paid on Leases	0	0	0	(15,782)
Interest Paid on Leases	0	0	0	(470)
Proceeds from Sale of Capital Assets	1,325	3,100	0	0
Payments for Capital Acquisitions	(340,091)	0	0	0
Net Cash Provided by (Used in) Capital and Related Financing Activities	(338,766)	3,100	0	(16,252)
Net Increase (Decrease) in Cash and Cash Equivalents	(6,425,678)	1,540,398	60,349	258,545
Cash and Cash Equivalents Beginning of Year	6,696,505	1,718,531	129,261	1,473,782
Cash and Cash Equivalents End of Year	$270,827	$3,258,929	$189,610	$1,732,327

Health Insurance	Workers' Compensation	Sheriff Security Services	Total
$138,055,170	$0	$13,048,145	$201,246,251
642,542	82,568	13,342	990,322
(1,483,780)	(451,949)	(12,330,390)	(45,062,155)
(11,191,299)	(2,833,828)	(1,112,834)	(49,381,558)
(126,977,419)	(2,625,908)	0	(129,603,327)
(149,706)	(97,744)	(1,037,721)	(2,581,172)
(1,104,492)	(5,926,861)	(1,419,458)	(24,391,639)
0	18,862	713,850	732,712
0	0	610,779	13,397,230
0	(18,863)	0	(1,078,954)
0	(1)	1,324,629	13,050,988
0	0	0	(15,782)
0	0	0	(470)
0	0	0	4,425
0	0	0	(340,091)
0	0	0	(351,918)
(1,104,492)	(5,926,862)	(94,829)	(11,692,569)
22,123,837	7,030,724	532,419	39,705,059
$21,019,345	$1,103,862	$437,590	$28,012,490

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2024

	Central Custodial Services	Maintenance	Printing	Postage
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	($7,908,062)	($6,640,222)	$213,303	$124,482
Adjustments:				
Depreciation	82,952	28,592	0	26,658
(Increase) Decrease in Assets:				
Intergovernmental Receivable	(1,943,183)	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	(138,868)	(258,901)	(506,138)	(88,409)
Prepaid Items	0	0	0	0
Net Pension Asset	50,652	193	588	566
Net OPEB Asset	200,894	1,117	2,859	4,378
(Increase) Decrease in Deferred Outflows of Resources:				
Pension	4,118,290	69,233	188,289	271,076
OPEB	1,271,894	6,805	17,986	26,591
Increase (Decrease) in Liabilities:				
Accounts Payable	303,814	212,924	217,939	0
Accrued Wages	241,105	(4,515)	2,828	7,157
Contracts Payable	(11,295)	0	0	0
Intergovernmental Payable	213,497	(1,223)	687	2,093
Interfund Payable	30,158	0	0	2,972
Employee Withholdings Payable	12,198	(1,192)	35	602
Accrued Compensatory Time Leave Payable	10,410	0	0	0
Compensated Absences Payable	227,277	(31,667)	(653)	1,850
Claims Payable	0	0	0	0
Net Pension Liability	3,734,496	17,263	47,930	60,233
(Increase) Decrease in Deferred Inflows of Resources:				
Pension	(8,672,963)	(35,113)	(104,134)	(130,833)
OPEB	(1,454,139)	(8,395)	(21,170)	(34,619)
Total Adjustments	(1,722,811)	(4,879)	(152,954)	150,315
Net Cash Provided by (Used in) Operating Activities	($9,630,873)	($6,645,101)	$60,349	$274,797

Health Insurance	Workers' Compensation	Sheriff Security Services	Total
($2,368,691)	($5,250,069)	($4,611,551)	($26,440,810)
0	0	0	138,202
0	0	455,454	(1,487,729)
52,320	81,575	13,083	146,978
0	0	0	(992,316)
0	494,866	0	494,866
(5)	503	(7,492)	45,005
9,517	2,240	66,210	287,215
648,936	152,470	4,873,667	10,321,961
60,313	14,342	434,636	1,832,567
(745,963)	(20,603)	(88,776)	(120,665)
11,972	1,001	153,236	412,784
0	0	0	(11,295)
(2,954)	(951,976)	33,351	(706,525)
0	0	2,647	35,777
1,384	(461)	17,679	30,245
0	0	86,708	97,118
22,454	(888)	(217,380)	993
1,515,013	(384,616)	0	1,130,397
82,301	39,232	278,878	4,260,333
(301,608)	(88,052)	(2,201,586)	(11,534,289)
(89,481)	(16,425)	(708,222)	(2,332,451)
1,264,199	(676,792)	3,192,093	2,049,171
($1,104,492)	($5,926,861)	($1,419,458)	($24,391,639)

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets.

Custodial Funds

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Fiscal Agent – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health and the Soil and Water Conservation District.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefit of others.

Cuyahoga County, Ohio

Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Undivided Tax	Fiscal Agent	Other Custodial	Total Custodial Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$117,246,622	$10,352,798	$7,902,971	$135,502,391
Cash and Cash Equivalents in Segregated Accounts	0	0	59,768,013	59,768,013
Property Taxes Receivable	3,404,555,302	0	0	3,404,555,302
Intergovernmental Receivable	64,911,659	0	0	64,911,659
Special Assessments Receivable	108,328,776	207,966	0	108,536,742
Total Assets	3,695,042,359	10,560,764	67,670,984	3,773,274,107
Liabilities				
Accounts Payable	0	0	18,418,448	18,418,448
Intergovernmental Payable	177,372,004	139,577	46,233,424	223,745,005
Total Liabilities	177,372,004	139,577	64,651,872	242,163,453
Deferred Inflows of Resources				
Property Taxes	3,097,715,907	0	0	3,097,715,907
Net Position				
Restricted for Individuals, Organizations and Other Governments	$419,954,448	$10,421,187	$3,019,112	$433,394,747

Cuyahoga County, Ohio

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided Tax	Fiscal Agent	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	$130,690,964	$0	$0	$130,690,964
Amounts Received as Fiscal Agent	0	36,076,990	0	36,076,990
Licenses, Permits and Fees for Other Governments	0	0	166,712,548	166,712,548
Fines and Forfeitures for Other Governments	0	0	38,044,284	38,044,284
Property Tax Collections for Other Governments	2,520,192,213	0	0	2,520,192,213
Excise Tax Collections for Other Governments	8,963,923	0	0	8,963,923
Special Assessment Collections for Other Governments	36,724,100	0	0	36,724,100
Sheriff Sales Collections for Others	0	0	66,626,038	66,626,038
Miscellaneous	5,419,116	0	10,222,029	15,641,145
Total Additions	2,701,990,316	36,076,990	281,604,899	3,019,672,205
Deductions				
Distributions of State Funds to Other Governments	128,660,104	0	0	128,660,104
Licenses, Permits and Fees Distributions to Other Governments	0	0	165,938,830	165,938,830
Fines and Forfeitures Distributions to Other Governments	0	0	38,032,050	38,032,050
Property Tax Distributions to Other Governments	2,542,505,406	0	0	2,542,505,406
Excise Tax Distributions to Other Governments	8,963,923	0	0	8,963,923
Special Assessment Distributions to Other Governments	64,342,342	0	0	64,342,342
Sheriff Sales Distributions to Others	4,714,404	0	66,626,038	71,340,442
Distributions as Fiscal Agent	0	36,926,280	0	36,926,280
Miscellaneous	0	0	9,682,694	9,682,694
Total Deductions	2,749,186,179	36,926,280	280,279,612	3,066,392,071
Change in Fiduciary Net Position	(47,195,863)	(849,290)	1,325,287	(46,719,866)
Net Position Beginning of Year	467,150,311	11,270,477	1,693,825	480,114,613
Net Position End of Year	$419,954,448	$10,421,187	$3,019,112	$433,394,747

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$38,908,108	$38,908,108	$34,926,746	($3,981,362)
Sales Tax	319,155,733	320,712,507	323,325,210	2,612,703
Hotel/Lodging Taxes	12,480,352	12,484,362	12,491,091	6,729
Payments in Lieu of Taxes	2,251	2,262	2,280	18
Charges for Services	101,340,189	101,816,989	77,671,259	(24,145,730)
Licenses and Permits	79,682	80,071	80,723	652
Fines, Forfeitures and Settlements	8,110,726	8,150,288	8,216,685	66,397
Intergovernmental	73,026,876	73,330,229	73,839,342	509,113
Interest	32,551,305	32,710,083	32,976,558	266,475
Other	6,296,036	6,338,521	8,668,158	2,329,637
Total Revenues	591,951,258	594,533,420	572,198,052	(22,335,368)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Other Statutory Contributions:				
Other	58,962	57,712	57,712	0
Board of Election Administration:				
Personal Services	8,195,023	8,306,023	8,527,371	(221,348)
Other	2,601,738	1,990,197	1,984,664	5,533
Total Board of Election Administration	10,796,761	10,296,220	10,512,035	(215,815)
Primary Election:				
Personal Services	1,270,048	1,890,729	1,907,912	(17,183)
Other	1,445,963	971,383	1,005,071	(33,688)
Total Primary Election	2,716,011	2,862,112	2,912,983	(50,871)
General Election:				
Personal Services	2,863,915	2,843,294	2,843,294	0
Other	1,954,333	1,433,614	1,414,306	19,308
Total General Election	4,818,248	4,276,908	4,257,600	19,308
Electronic Voting Consultation:				
Other	$1,077,715	$2,130,927	$2,093,840	$37,087

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Council:				
Personal Services	$2,521,758	$2,467,697	$1,789,246	$678,451
Other	213,895	117,127	94,456	22,671
Total County Council	2,735,653	2,584,824	1,883,702	701,122
Property Management:				
Personal Services	523,406	442,549	191,472	251,077
Other	355,284	396,427	215,219	181,208
Total Property Management	878,690	838,976	406,691	432,285
Archives:				
Personal Services	378,450	408,011	231,591	176,420
Other	244,248	130,167	(128,421)	258,588
Total Archives	622,698	538,178	103,170	435,008
Hotel Operating:				
Other	300,642	274,076	274,076	0
Communications:				
Personal Services	1,366,565	1,222,751	915,194	307,557
Other	11,333	176,427	137,014	39,413
Total Communications	1,377,898	1,399,178	1,052,208	346,970
County Executive:				
Personal Services	1,510,551	1,466,465	1,028,489	437,976
Other	223,285	319,718	240,456	79,262
Total County Executive	1,733,836	1,786,183	1,268,945	517,238
Administration-Fiscal Services:				
Personal Services	1,196,408	860,731	201,469	659,262
Other	378,220	75,220	25,479	49,741
Total Administration-Fiscal Services	1,574,628	935,951	226,948	709,003
Office of Budget and Management - Fiscal Services:				
Personal Services	1,459,403	1,479,419	940,660	538,759
Other	258,944	257,853	163,951	93,902
Total Office of Budget and Management - Fiscal Services	$1,718,347	$1,737,272	$1,104,611	$632,661

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Headquarters:				
Other	$8,019,021	$8,645,718	$8,645,718	$0
Financial Reporting:				
Personal Services	2,729,882	3,190,064	2,389,891	800,173
Other	1,163,996	915,305	643,679	271,626
Total Financial Reporting	3,893,878	4,105,369	3,033,570	1,071,799
Purchasing P-Card Clearing:				
Other	781,324	133,492	133,492	0
Microfilm:				
Personal Services	791,002	819,655	819,655	0
Other	519,670	200,791	200,779	12
Total Microfilm	1,310,672	1,020,446	1,020,434	12
General Services:				
Personal Services	829,803	655,701	655,701	0
Other	17,091	13,049	12,445	604
Total General Services	846,894	668,750	668,146	604
Recording/Conveyance:				
Personal Services	879,746	0	0	0
Other	121,335	101,082	99,152	1,930
Total Recording/Conveyance	1,001,081	101,082	99,152	1,930
Treasury Management I:				
Personal Services	1,203,724	1,170,702	653,828	516,874
Other	754,545	753,112	418,800	334,312
Total Treasury Management I	1,958,269	1,923,814	1,072,628	851,186
Office of Procurement:				
Personal Services	1,468,577	1,615,725	906,783	708,942
Other	43,428	19,483	10,526	8,957
Total Office of Procurement	1,512,005	1,635,208	917,309	717,899
General (Consumer Affairs):				
Personal Services	872,607	853,479	853,479	0
Other	42,428	49,503	48,952	551
Total General (Consumer Affairs)	915,035	902,982	902,431	551
ARPA - Government Services:				
Personal Services	0	93,395	93,395	0
Other	56,208,757	44,666,275	33,822,740	10,843,535
Total ARPA - Government Services	$56,208,757	$44,759,670	$33,916,135	$10,843,535

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Personnel Review Commission:				
Personal Services	$2,197,462	$2,096,475	$1,204,987	$891,488
Other	348,546	348,902	184,182	164,720
Total Personnel Review Commission	2,546,008	2,445,377	1,389,169	1,056,208
Human Resources Administration:				
Personal Services	3,713,270	4,392,375	2,394,264	1,998,111
Other	1,335,346	664,963	377,409	287,554
Total Human Resources Administration	5,048,616	5,057,338	2,771,673	2,285,665
Employee Benefits:				
Other	0	440,271	440,271	0
Internal Audit:				
Personal Services	754,082	723,997	409,147	314,850
Other	87,660	90,735	43,499	47,236
Total Internal Audit	841,742	814,732	452,646	362,086
Inspector General:				
Personal Services	1,136,282	1,057,890	597,241	460,649
Other	43,979	43,240	24,412	18,828
Total Inspector General	1,180,261	1,101,130	621,653	479,477
Innovation and Performance:				
Personal Services	1,059,491	1,047,077	507,132	539,945
Other	80,978	68,759	33,779	34,980
Total Innovation and Performance	1,140,469	1,115,836	540,911	574,925
Information Technology Administration:				
Personal Services	997,392	1,010,930	470,156	540,774
Other	889,590	139,596	65,268	74,328
Total Information Technology Administration	1,886,982	1,150,526	535,424	615,102
Project Management:				
Personal Services	826,364	788,837	488,010	300,827
Other	0	18,698	11,567	7,131
Total Project Management	826,364	807,535	499,577	307,958
Web and Multi-Media Development:				
Personal Services	1,716,311	1,562,604	601,544	961,060
Other	1,325,803	738,219	281,840	456,379
Total Web and Multi-Media Development	$3,042,114	$2,300,823	$883,384	$1,417,439

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Security and Disaster Recovery:				
Personal Services	$1,188,690	$1,116,824	$601,028	$515,796
Other	3,880,905	1,184,544	616,711	567,833
Total Security and Disaster Recovery	5,069,595	2,301,368	1,217,739	1,083,629
Engineering Services:				
Personal Services	3,364,356	1,901,914	1,008,194	893,720
Other	5,144,773	5,818,235	3,144,533	2,673,702
Total Engineering Services	8,509,129	7,720,149	4,152,727	3,567,422
Mainframe Operation Services:				
Personal Services	2,858,203	3,181,132	1,604,023	1,577,109
Other	2,889,455	2,579,398	1,295,116	1,284,282
Total Mainframe Operation Services	5,747,658	5,760,530	2,899,139	2,861,391
Operations Support Information Technology:				
Personal Services	0	1,071,818	1,071,818	0
Other	0	1,937,009	1,939,475	(2,466)
Total Operations Support Information Technology	0	3,008,827	3,011,293	(2,466)
Hardware/Software Support Center:				
Personal Services	0	647,042	647,042	0
Other	0	13,819	13,819	0
Total Hardware/Software Support Center	0	660,861	660,861	0
WAN Services:				
Personal Services	379,634	450,618	301,149	149,469
Other	1,195,440	1,061,571	732,960	328,611
Total WAN Services	1,575,074	1,512,189	1,034,109	478,080
Communication Services:				
Personal Services	560,605	449,009	134,593	314,416
Other	3,733,299	1,743,608	610,498	1,133,110
Total Communication Services	4,293,904	2,192,617	745,091	1,447,526
Geographic Information Systems:				
Personal Services	0	194,210	194,210	0
Other	0	7,740	7,740	0
Total Geographic Information Systems	0	201,950	201,950	0
Auto Title Administration:				
Personal Services	3,246,511	3,499,718	3,499,718	0
Other	275,404	381,175	352,052	29,123
Total Auto Title Administration	3,521,915	3,880,893	3,851,770	29,123
Soldiers and Sailors Monument:				
Personal Services	195,765	203,511	203,511	0
Other	18,711	62,347	61,039	1,308
Total Soldiers and Sailors Monument	$214,476	$265,858	$264,550	$1,308

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Risk Management:				
Other	$2,517,017	$2,338,338	$2,267,110	$71,228
Risk Management Settlements:				
Other	0	1,055,981	1,055,981	0
Fiscal Uncategorized Activity:				
Other	2,972,740	2,822,231	2,439,770	382,461
General Consumer Affairs:				
Other	4,293,043	3,896,293	3,885,223	11,070
Unclaimed Monies:				
Other	0	0	418,923	(418,923)
Total Legislative and Executive	162,084,132	146,466,701	112,804,480	33,662,221
Judicial:				
Court of Appeals:				
Other	801,077	1,018,450	1,018,441	9
Clerk of Courts:				
Personal Services	5,878,754	6,918,754	6,918,754	0
Other	2,319,363	2,282,191	2,281,741	450
Total Clerk of Courts	8,198,117	9,200,945	9,200,495	450
Judicial General:				
Personal Services	10,567,973	10,582,989	10,582,989	0
Other	23,496,117	24,691,183	24,686,782	4,401
Total Judicial General	34,064,090	35,274,172	35,269,771	4,401
Arbitration:				
Personal Services	2,063,978	2,139,306	2,139,306	0
Other	83,451	86,483	86,483	0
Total Arbitration	2,147,429	2,225,789	2,225,789	0
Central Scheduling:				
Personal Services	8,400,838	7,980,826	7,980,826	0
Other	1,013,301	1,105,069	1,105,069	0
Total Central Scheduling	$9,414,139	$9,085,895	$9,085,895	$0

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probation:				
Personal Services	$21,084,066	$17,182,659	$17,182,659	$0
Other	1,252,639	1,008,840	1,004,453	4,387
Total Probation	22,336,705	18,191,499	18,187,112	4,387
Medical Examiner Operations:				
Personal Services	6,809,201	7,431,201	7,431,201	0
Other	4,314,822	3,496,431	3,495,010	1,421
Total Medical Examiner Operations	11,124,023	10,927,632	10,926,211	1,421
Regional Forensic Science Lab:				
Personal Services	7,324,918	6,908,278	6,908,278	0
Other	1,002,078	990,235	979,353	10,882
Total Regional Forensic Science Lab	8,326,996	7,898,513	7,887,631	10,882
Domestic Relations:				
Personal Services	3,924,226	3,801,111	3,801,111	0
Other	1,124,432	1,397,687	1,385,205	12,482
Total Domestic Relations	5,048,658	5,198,798	5,186,316	12,482
Bureau of Support:				
Personal Services	5,147,334	4,624,469	4,624,469	0
Other	1,096,009	1,290,101	1,244,841	45,260
Total Bureau of Support	6,243,343	5,914,570	5,869,310	45,260
Justice Affairs Administration:				
Personal Services	1,234,949	1,218,232	1,218,232	0
Other	50,757	14,783	14,741	42
Total Justice Affairs Administration	1,285,706	1,233,015	1,232,973	42
Public Safety Grants Administration:				
Personal Services	312,825	312,112	312,112	0
Other	479,173	457,245	456,410	835
Total Public Safety Grants Administration	791,998	769,357	768,522	835
Fusion Center:				
Personal Services	144,933	139,065	139,065	0
Other	35,795	50,216	50,216	0
Total Fusion Center	180,728	189,281	189,281	0
Juvenile Court Administration:				
Personal Services	4,178,364	4,398,431	4,398,431	0
Other	1,943,187	1,774,683	1,772,572	2,111
Total Juvenile Court Administration	$6,121,551	$6,173,114	$6,171,003	$2,111

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Juvenile Court Legal:				
Personal Services	$8,737,792	$9,068,875	$9,068,875	$0
Other	5,535,156	6,007,079	5,984,760	22,319
Total Juvenile Court Legal	14,272,948	15,075,954	15,053,635	22,319
Juvenile Court Child Support:				
Personal Services	3,503,445	3,230,657	3,230,657	0
Other	1,150,688	941,167	941,167	0
Total Juvenile Court Child Support	4,654,133	4,171,824	4,171,824	0
Juvenile Court Detention Home:				
Personal Services	17,346,107	18,292,760	18,292,760	0
Other	3,661,635	4,618,822	4,484,099	134,723
Total Juvenile Court Detention Home	21,007,742	22,911,582	22,776,859	134,723
Law Department:				
Personal Services	2,199,058	2,607,195	1,662,066	945,129
Other	557,514	543,493	394,114	149,379
Total Law Department	2,756,572	3,150,688	2,056,180	1,094,508
Municipal Courts:				
Personal Services	2,562,829	2,559,677	2,559,677	0
Other	1,539,410	3,065,793	3,062,783	3,010
Total Municipal Courts	4,102,239	5,625,470	5,622,460	3,010
Probate Court:				
Personal Services	6,591,853	6,549,135	6,549,135	0
Other	1,590,727	1,636,976	1,626,976	10,000
Total Probate Court	8,182,580	8,186,111	8,176,111	10,000
Public Defender:				
Personal Services	16,411,893	15,844,171	15,844,171	0
Other	2,651,730	2,659,855	2,649,759	10,096
Total Public Defender	19,063,623	18,504,026	18,493,930	10,096
General Office:				
Personal Services	34,682,330	32,935,103	31,958,630	976,473
Other	6,242,156	6,433,914	6,405,601	28,313
Total General Office	40,924,486	39,369,017	38,364,231	1,004,786
Child Support:				
Personal Services	3,709,070	3,626,695	3,626,695	0
Other	602,056	509,000	509,000	0
Total Child Support	$4,311,126	$4,135,695	$4,135,695	$0

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Children and Family Services:				
Personal Services	$4,797,900	$4,580,246	$4,580,246	$0
Other	452,705	341,125	341,125	0
Total Children and Family Services	5,250,605	4,921,371	4,921,371	0
Law Enforcement Sheriff:				
Personal Services	27,364,150	35,010,412	35,010,412	0
Other	5,441,628	3,672,504	3,609,438	63,066
Total Law Enforcement Sheriff	32,805,778	38,682,916	38,619,850	63,066
Jail Operations - Sheriff:				
Personal Services	78,295,756	84,863,756	85,468,755	(604,999)
Other	48,823,101	49,368,051	45,044,336	4,323,715
Total Jail Operations - Sheriff	127,118,857	134,231,807	130,513,091	3,718,716
Sheriff Operations:				
Personal Services	6,214,484	7,874,484	7,874,484	0
Other	859,049	965,064	905,490	59,574
Total Sheriff Operations	7,073,533	8,839,548	8,779,974	59,574
Coroner's Lab:				
Other	105,878	611,798	630,056	(18,258)
Justice Center Capital Projects:				
Other	52,859,758	40,692,308	40,692,308	0
Total Judicial	460,574,418	462,411,145	456,226,325	6,184,820
Total General Government	622,658,550	608,877,846	569,030,805	39,847,041
Health and Safety:				
CECOMS:				
Personal Services	403,197	404,706	404,706	0
Other	113,508	95,335	86,683	8,652
Total Health and Safety	$516,705	$500,041	$491,389	$8,652

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Social Services:				
Veteran's Service Commission:				
Personal Services	$3,568,606	$3,568,606	$3,168,454	$400,152
Other	5,037,297	5,037,297	4,377,799	659,498
Total Social Services	8,605,903	8,605,903	7,546,253	1,059,650
Community Development:				
Economic Development:				
Personal Services	2,524,628	1,101,373	1,101,373	0
Other	1,437,441	1,306,351	1,306,182	169
Total Economic Development	3,962,069	2,407,724	2,407,555	169
Regional Collaboration:				
Personal Services	278,155	276,960	276,960	0
Other	3,583	3,554	3,554	0
Total Regional Collaboration	281,738	280,514	280,514	0
Sustainability:				
Personal Services	548,466	279,905	279,905	0
Other	23,921	123,277	83,277	40,000
Total Sustainability	572,387	403,182	363,182	40,000
Housing and Community Development:				
Personal Services	470,688	129,167	129,167	0
Other	194,700	210,022	210,022	0
Total Housing and Community Development	665,388	339,189	339,189	0
Community Development Casino Tax:				
Other	3,276,293	2,161,273	2,161,273	0
Global Center Operating:				
Personal Services	0	0	513	(513)
Other	5,400,000	4,550,000	5,400,000	(850,000)
Total Global Center Operating	5,400,000	4,550,000	5,400,513	(850,513)
Sales Tax Fund:				
Other	5,935,375	5,736,740	5,905,550	(168,810)
County Planning Commission Administration:				
Personal Services	2,057,797	2,151,906	2,151,906	0
Other	47,297	63,155	63,155	0
Total County Planning Commission Administration	2,105,094	2,215,061	2,215,061	0
Total Community Development	$22,198,344	$18,093,683	$19,072,837	($979,154)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Debt Service:				
Principal Retirement	$1,388,028	$1,388,028	$1,388,028	$0
Interest	33,070	33,070	33,070	0
Total Debt Service	1,421,098	1,421,098	1,421,098	0
Total Expenditures	655,400,600	637,498,571	597,562,382	39,936,189
Excess of Revenues Over (Under) Expenditures	(63,449,342)	(42,965,151)	(25,364,330)	17,600,821
Other Financing Sources (Uses)				
Sale of Capital Assets	38,539	38,539	38,539	0
Transfers In	2,880,986	2,895,038	2,918,624	23,586
Transfers Out	(68,727,583)	(68,727,583)	(80,290,987)	(11,563,404)
Total Other Financing Sources (Uses)	(65,808,058)	(65,794,006)	(77,333,824)	(11,539,818)
Net Change in Fund Balance	(129,257,400)	(108,759,157)	(102,698,154)	6,061,003
Fund Balance Beginning of Year	269,446,699	269,446,699	269,446,699	0
Prior Year Encumbrances Appropriated	21,328,251	21,328,251	21,328,251	0
Fund Balance End of Year	$161,517,550	$182,015,793	$188,076,796	$6,061,003

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$115,716,617	$122,139,981	$120,385,404	($1,754,577)
Charges for Services	139,937	147,705	145,583	(2,122)
Intergovernmental	143,312,502	151,267,700	149,094,693	(2,173,007)
Contributions and Donations	183,333	193,510	190,730	(2,780)
Other	1,379,121	1,455,673	1,434,764	(20,909)
Total Revenues	260,731,510	275,204,569	271,251,174	(3,953,395)
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	6,276,073	6,778,912	6,778,912	0
Other	9,290,862	10,037,308	13,185,092	(3,147,784)
Total Office of the Director - Children and Family Services	15,566,935	16,816,220	19,964,004	(3,147,784)
Training:				
Personal Services	1,267,199	1,389,332	1,389,332	0
Other	43,720	16,917	7,799	9,118
Total Training	1,310,919	1,406,249	1,397,131	9,118
Information Services:				
Personal Services	523,450	318,145	318,145	0
Direct Services:				
Personal Services	46,393,249	46,353,061	46,353,061	0
Other	1,303,367	1,303,367	1,302,993	374
Total Direct Services	47,696,616	47,656,428	47,656,054	374
Supportive Services:				
Personal Services	2,440,803	1,523,594	1,523,594	0
Other	1,911,110	1,296,110	1,132,692	163,418
Total Supportive Services	$4,351,913	$2,819,704	$2,656,286	$163,418

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Foster and Adoptive Parents I:				
Personal Services	$178,893	$38,400	$38,400	$0
Other	102,429	79,779	79,779	0
Total Foster and Adoptive Parents I	281,322	118,179	118,179	0
Visitation:				
Personal Services	1,200,901	1,576,318	1,576,318	0
Other	134,574	127,852	108,932	18,920
Total Visitation	1,335,475	1,704,170	1,685,250	18,920
Contracted Placements:				
Personal Services	2,057,533	2,487,065	2,487,065	0
Other	19,710	19,707	19,707	0
Total Contracted Placements	2,077,243	2,506,772	2,506,772	0
Foster Homes:				
Personal Services	3,296,930	4,987,068	4,987,068	0
Other	39,823	39,817	39,817	0
Total Foster Homes	3,336,753	5,026,885	5,026,885	0
Permanent Custody Adoptions:				
Personal Services	3,503,681	4,108,074	4,108,074	0
Other	195,180	184,019	184,019	0
Total Permanent Custody Adoptions	3,698,861	4,292,093	4,292,093	0
Office of the Director - Senior and Adult Services:				
Personal Services	1,932,373	2,021,917	2,021,917	0
Other	11,268,802	14,258,684	13,250,271	1,008,413
Total Office of the Director - Senior and Adult Services	13,201,175	16,280,601	15,272,188	1,008,413
Ohio State University Extension:				
Other	222,300	222,300	222,300	0
Human Resources:				
Personal Services	1,145,598	1,126,367	1,126,367	0
Other	540,780	91,655	91,655	0
Total Human Resources	$1,686,378	$1,218,022	$1,218,022	$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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Information Services - Human Services:				
Personal Services	$4,040,633	$4,183,332	$4,183,332	$0
Other	1,888,562	1,583,939	1,481,516	102,423
Total Information Services - Human Services	5,929,195	5,767,271	5,664,848	102,423
Tapestry System of Care - Children and Family Services:				
Personal Services	250,685	250,895	250,895	0
Other	1,219,999	996,291	875,581	120,710
Total Tapestry System of Care - Children and Family Services	1,470,684	1,247,186	1,126,476	120,710
Administrative Services - General Manager:				
Personal Services	1,647,905	1,883,647	1,883,647	0
Other	9,205,837	9,883,213	9,839,693	43,520
Total Administrative Services - General Manager	10,853,742	11,766,860	11,723,340	43,520
Information Services:				
Personal Services	1,061,934	1,275,157	1,275,157	0
Other	6,063	4,478	4,478	0
Total Information Services	1,067,997	1,279,635	1,279,635	0
Work First Services:				
Personal Services	2,683,262	2,852,493	2,852,493	0
Other	12,709,746	11,744,102	11,087,443	656,659
Total Work First Services	15,393,008	14,596,595	13,939,936	656,659
Southgate:				
Personal Services	4,495,408	6,601,667	6,601,667	0
Other	18,437	11,295	11,295	0
Total Southgate	4,513,845	6,612,962	6,612,962	0
Ohio City:				
Personal Services	4,523,085	6,511,021	6,511,021	0
Other	581,881	362,700	312,168	50,532
Total Ohio City	$5,104,966	$6,873,721	$6,823,189	$50,532

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Quincy Place:				
Personal Services	$6,388,611	$5,963,485	$5,963,485	$0
Other	999,382	1,045,382	785,134	260,248
Total Quincy Place	7,387,993	7,008,867	6,748,619	260,248
Veteran Employment Building:				
Personal Services	32,810,779	32,655,896	32,655,896	0
Other	292,905	328,310	284,366	43,944
Total Veteran Employment Building	33,103,684	32,984,206	32,940,262	43,944
West Shore:				
Other	716,685	599,215	519,117	80,098
Client Support Services:				
Personal Services	6,950,379	7,606,641	7,606,641	0
Other	4,691,329	3,566,243	3,566,484	(241)
Total Client Support Services	11,641,708	11,172,884	11,173,125	(241)
Children with Medical Handicaps:				
Other	1,286,065	1,148,237	1,064,781	83,456
Office of the Director:				
Personal Services	1,088,491	1,138,591	1,138,591	0
Other	1,620,339	1,724,111	1,721,889	2,222
Total Office of the Director	2,708,830	2,862,702	2,860,480	2,222
Management Services:				
Personal Services	1,032,942	1,122,017	1,122,017	0
Other	150	135	135	0
Total Management Services	1,033,092	1,122,152	1,122,152	0
Community Programs:				
Other	$3,597,910	$3,470,909	$3,389,294	$81,615

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Home Support:				
Personal Services	$4,304,930	$3,848,730	$3,848,730	$0
Other	125,791	117,807	117,747	60
Total Home Support	4,430,721	3,966,537	3,966,477	60
Protective Services:				
Personal Services	3,988,948	4,206,951	4,206,951	0
Other	1,117,333	947,471	952,682	(5,211)
Total Protective Services	5,106,281	5,154,422	5,159,633	(5,211)
Senior and Adult Grants:				
Other	0	3,953,395	3,953,597	(202)
Resource and Training:				
Personal Services	2,414,750	2,351,074	2,351,074	0
Other	1,878	7,832	7,832	0
Total Resource and Training	2,416,628	2,358,906	2,358,906	0
Options Program:				
Personal Services	2,739,621	2,686,380	2,686,380	0
Other	4,929,404	5,318,810	5,314,647	4,163
Total Options Program	7,669,025	8,005,190	8,001,027	4,163
Administrative Services:				
Personal Services	934,924	1,158,122	1,158,122	0
Other	282,097	204,174	204,174	0
Total Administrative Services	1,217,021	1,362,296	1,362,296	0
Early Start:				
Other	7,429,388	7,375,630	7,370,630	5,000
Quality Child Care:				
Other	9,293,517	8,766,257	8,766,257	0
Universal Pre-K:				
Other	47,200	47,200	20,000	27,200
Family and Children First:				
Personal Services	1,039,361	955,586	955,586	0
Other	4,552,941	3,953,279	3,987,020	(33,741)
Total Family and Children First	$5,592,302	$4,908,865	$4,942,606	($33,741)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Multi-System Youth Custody:				
Other	$39,940	$39,940	$2,335	$37,605
Homeless Services:				
Personal Services	684,435	669,833	669,833	0
Other	13,826,237	13,636,055	13,626,481	9,574
Total Homeless Services	14,510,672	14,305,888	14,296,314	9,574
Office of Re-Entry:				
Personal Services	578,925	736,983	736,983	0
Other	2,192,265	1,369,475	1,369,475	0
Total Office of Re-Entry	2,771,190	2,106,458	2,106,458	0
Work Force Innovation and Opportunities:				
Other	50	50	50	0
Total Social Services	261,622,679	271,250,204	271,628,111	(377,907)
Debt Service:				
Principal Retirement	737,342	737,342	737,342	0
Interest	16,176	16,176	16,176	0
Total Debt Service	753,518	753,518	753,518	0
Total Expenditures	262,376,197	272,003,722	272,381,629	(377,907)
Excess of Revenues Over (Under) Expenditures	(1,644,687)	3,200,847	(1,130,455)	(4,331,302)
Other Financing Sources (Uses)				
Transfers Out	(3,634,350)	(3,634,350)	(3,634,350)	0
Net Change in Fund Balance	(5,279,037)	(433,503)	(4,764,805)	(4,331,302)
Fund Balance Beginning of Year	2,813,487	2,813,487	2,813,487	0
Prior Year Encumbrances Appropriated	2,423,900	2,423,900	2,423,900	0
Fund Balance (Deficit) End of Year	($41,650)	$4,803,884	$472,582	($4,331,302)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$112,484,415	$112,484,415	$101,583,328	($10,901,087)
Payments in Lieu of Taxes	5,278	4,807	7,505	2,698
Charges for Services	2,128,368	1,938,791	3,026,675	1,087,884
Intergovernmental	28,590,792	26,044,169	40,657,922	14,613,753
Contributions and Donations	49,892	45,448	70,950	25,502
Other	679,016	618,535	934,550	316,015
Total Revenues	143,937,761	141,136,165	146,280,930	5,144,765
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	57,138,234	57,138,234	56,364,706	773,528
Other	104,063,081	104,063,081	102,220,747	1,842,334
Total Social Services	161,201,315	161,201,315	158,585,453	2,615,862
Debt Service:				
Principal Retirement	56,583	56,583	56,583	0
Interest	5,374	5,374	5,374	0
Total Debt Service	61,957	61,957	61,957	0
Total Expenditures	161,263,272	161,263,272	158,647,410	2,615,862
Excess of Revenues Over (Under) Expenditures	(17,325,511)	(20,127,107)	(12,366,480)	7,760,627
Other Financing Sources (Uses)				
Sale of Capital Assets	1,785,824	1,626,758	2,570,609	943,851
Net Change in Fund Balance	(15,539,687)	(18,500,349)	(9,795,871)	8,704,478
Fund Balance Beginning of Year	202,020,715	202,020,715	202,020,715	0
Prior Year Encumbrances Appropriated	3,144,466	3,144,466	3,144,466	0
Fund Balance End of Year	$189,625,494	$186,664,832	$195,369,310	$8,704,478

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$28,293,094	$27,506,589	$27,506,589	$0
OWDA Loan Issued	115,638	115,638	115,638	0
Sale of Capital Assets	38,330	38,330	38,330	0
Other	85,973	82,531	82,531	0
Intergovernmental	117,657	114,400	114,400	0
Total Revenues	28,650,692	27,857,488	27,857,488	0
Expenses				
Personal Services	13,253,735	13,503,735	13,518,750	(15,015)
Other	13,675,031	8,589,490	16,890,222	(8,300,732)
Principal Retirement	1,144,383	1,162,169	1,144,389	17,780
Interest	217,209	234,995	234,995	0
Total Expenses	28,290,358	23,490,389	31,788,356	(8,297,967)
Excess of Revenues Over (Under) Expenses Before Transfers	360,334	4,367,099	(3,930,868)	(8,297,967)
Transfers Out	(9,493,081)	(9,493,081)	(9,493,081)	0
Net Change in Fund Equity	(9,132,747)	(5,125,982)	(13,423,949)	(8,297,967)
Fund Equity Beginning of Year	32,401,408	32,401,408	32,401,408	0
Prior Year Encumbrances Appropriated	2,988,560	2,988,560	2,988,560	0
Fund Equity End of Year	$26,257,221	$30,263,986	$21,966,019	($8,297,967)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Permissive Motor Vehicle License Taxes	$20,351,188	$13,845,592	$14,145,307	$299,715
Charges for Services	416,745	283,526	289,663	6,137
Fines, Forfeitures and Settlements	371,812	252,956	258,432	5,476
Intergovernmental	32,472,075	22,091,834	22,570,057	478,223
Interest	1,794,250	1,220,688	1,247,112	26,424
Other	142,978	86,887	89,471	2,584
Total Revenues	55,549,048	37,781,483	38,600,042	818,559
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	8,450,878	81,576	7,722,284	(7,640,708)
Other	571,176	587,375	608,026	(20,651)
Total Construction Engineer and Test Lab	9,022,054	668,951	8,330,310	(7,661,359)
Maintenance Engineer:				
Personal Services	4,916,148	57,041	4,271,131	(4,214,090)
Other	2,911,460	853,353	2,452,720	(1,599,367)
Total Maintenance Engineer	7,827,608	910,394	6,723,851	(5,813,457)
Road Capital Improvements:				
Other	1,572,034	590,799	(136,031)	726,830
Road and Bridge Registration Tax:				
Other	28,918,939	20,670,177	13,411,865	7,258,312
Road and Bridge Capital Improvements:				
Other	3,289,743	2,364,668	2,220,199	144,469
Total Public Works	50,630,378	25,204,989	30,550,194	(5,345,205)
Debt Service:				
Principal Retirement	0	0	62,563	(62,563)
Total Expenditures	50,630,378	25,204,989	30,612,757	(5,407,768)
Excess of Revenues Over (Under) Expenditures	$4,918,670	$12,576,494	$7,987,285	($4,589,209)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Sale of Capital Assets	$32,490	$32,490	$32,490	$0
Transfers Out	0	(1,464,600)	(1,464,600)	0
Total Other Financing Sources (Uses)	32,490	(1,432,110)	(1,432,110)	0
Net Change in Fund Balance	4,951,160	11,144,384	6,555,175	(4,589,209)
Fund Balance Beginning of Year	34,972,361	34,972,361	34,972,361	0
Prior Year Encumbrances Appropriated	5,136,547	5,136,547	5,136,547	0
Fund Balance End of Year	$45,060,068	$51,253,292	$46,664,083	($4,589,209)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$35,964,463	$34,941,135	$38,640,903	$3,699,768
Intergovernmental	10,306,345	9,736,894	2,382,988	(7,353,906)
Total Revenues	46,270,808	44,678,029	41,023,891	(3,654,138)
Expenditures				
Current:				
General Government - Judicial:				
Legal Services:				
Other	28,941	28,941	28,941	0
Community Social Services:				
Other	24,259	24,259	24,259	0
Total General Government - Judicial	53,200	53,200	53,200	0
Health and Safety:				
MetroHealth Subsidy (Levy):				
Other	35,000,000	35,000,000	35,000,000	0
Social Services:				
Homeless Services:				
Other	31,788	31,788	0	31,788
HHS Levy 4.8 Subsidies:				
Other	2,015,862	5,270,836	2,020,836	3,250,000
HHS Levy 4.1 Subsidies (2020):				
Other	2,149,142	5,395,651	2,147,151	3,248,500
Total Social Services	4,196,792	10,698,275	4,167,987	6,530,288
Total Expenditures	39,249,992	45,751,475	39,221,187	6,530,288
Excess of Revenues Over (Under) Expenditures	7,020,816	(1,073,446)	1,802,704	2,876,150
Other Financing Sources (Uses)				
Transfers Out	(389,233)	(389,233)	(389,233)	0
Net Change in Fund Balance	6,631,583	(1,462,679)	1,413,471	2,876,150
Fund Balance Beginning of Year	39,509,980	39,509,980	39,509,980	0
Prior Year Encumbrances Appropriated	84,988	84,988	84,988	0
Fund Balance End of Year	$46,226,551	$38,132,289	$41,008,439	$2,876,150

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$49,017,385	$50,337,428	$46,941,008	($3,396,420)
Charges for Services	1,424,040	1,462,390	1,462,390	0
Intergovernmental	33,710,912	34,618,749	34,415,169	(203,580)
Other	31,062	31,899	31,899	0
Total Revenues	84,183,399	86,450,466	82,850,466	(3,600,000)
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	18,331,390	17,679,772	17,420,915	258,857
CFS Foster Care:				
Other	3,143,846	3,057,295	3,057,295	0
Purchased Congregate and Foster Care:				
Other	62,357,314	66,750,757	66,706,509	44,248
Adoption Services:				
Other	2,939,371	2,840,994	2,830,991	10,003
Total Expenditures	86,771,921	90,328,818	90,015,710	313,108
Excess of Revenues Over (Under) Expenditures	(2,588,522)	(3,878,352)	(7,165,244)	(3,286,892)
Other Financing Sources (Uses)				
Transfers In	0	0	3,600,000	3,600,000
Transfers Out	0	0	(261,923)	(261,923)
Total Other Financing Sources (Uses)	0	0	3,338,077	3,338,077
Net Change in Fund Balance	(2,588,522)	(3,878,352)	(3,827,167)	51,185
Fund Balance Beginning of Year	11,168,406	11,168,406	11,168,406	0
Prior Year Encumbrances Appropriated	588,522	588,522	588,522	0
Fund Balance End of Year	$9,168,406	$7,878,576	$7,929,761	$51,185

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$19,424,742	$18,503,638	$18,503,638	$0
Other	1,426,496	1,358,853	1,358,853	0
Total Revenues	20,851,238	19,862,491	19,862,491	0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	1,983,526	1,928,875	1,928,875	0
Other	731,412	805,573	721,621	83,952
Total Board of Revision	2,714,938	2,734,448	2,650,496	83,952
Tax Assessment Contractual Services:				
Personal Services	8,847,764	8,786,504	8,786,504	0
Other	6,105,039	6,757,567	6,511,266	246,301
Total Tax Assessment Contractual Services	14,952,803	15,544,071	15,297,770	246,301
Total General Government - Legislative and Executive	17,667,741	18,278,519	17,948,266	330,253
Community Development:				
Geographic Information System:				
Personal Services	663,520	582,031	582,031	0
Other	282,451	254,808	254,808	0
Total Community Development	945,971	836,839	836,839	0
Total Expenditures	18,613,712	19,115,358	18,785,105	330,253
Net Change in Fund Balance	2,237,526	747,133	1,077,386	330,253
Fund Balance Beginning of Year	35,282,716	35,282,716	35,282,716	0
Prior Year Encumbrances Appropriated	336,704	336,704	336,704	0
Fund Balance End of Year	$37,856,946	$36,366,553	$36,696,806	$330,253

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$37,983,332	$41,445,642	$38,681,450	($2,764,192)
Charges for Services	9,842	10,745	10,028	(717)
Intergovernmental	25,021,936	27,335,556	25,512,431	(1,823,125)
Other	214,723	234,412	218,776	(15,636)
Total Revenues	63,229,833	69,026,355	64,422,685	(4,603,670)
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	5,203,597	5,899,135	5,283,675	615,460
Other	59,795,869	86,257,220	77,433,139	8,824,081
Total Health and Safety	64,999,466	92,156,355	82,716,814	9,439,541
Debt Service:				
Principal	312,305	312,305	312,305	0
Interest	43,675	43,675	43,675	0
Total Debt Service	355,980	355,980	355,980	0
Total Expenditures	65,355,446	92,512,335	83,072,794	9,439,541
Net Change in Fund Balance	(2,125,613)	(23,485,980)	(18,650,109)	4,835,871
Fund Balance Beginning of Year	38,428,608	38,428,608	38,428,608	0
Prior Year Encumbrances Appropriated	10,000	10,000	10,000	0
Fund Balance End of Year	$36,312,995	$14,952,628	$19,788,499	$4,835,871

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$3,976,793	$3,637,792	$3,634,558	($3,234)
Charges for Services	4,782,582	4,374,893	4,371,003	(3,890)
Intergovernmental	29,969,832	27,415,061	27,390,685	(24,376)
Total Revenues	38,729,207	35,427,746	35,396,246	(31,500)
Expenditures				
Current:				
General Government - Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	20,065,190	18,207,665	18,207,665	0
Other	20,657,297	19,078,380	19,078,200	180
Total General Government - Judicial	40,722,487	37,286,045	37,285,865	180
Social Services:				
CSEA Grants:				
Personal Services	61,022	61,022	0	61,022
Other	4,306	9,341	5,035	4,306
Total Social Services	65,328	70,363	5,035	65,328
Total Expenditures	40,787,815	37,356,408	37,290,900	65,508
Net Change in Fund Balance	(2,058,608)	(1,928,662)	(1,894,654)	34,008
Fund Balance Beginning of Year	1,994,138	1,994,138	1,994,138	0
Prior Year Encumbrances Appropriated	180	180	180	0
Fund Balance (Deficit) End of Year	($64,290)	$65,656	$99,664	$34,008

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$13,883,050	$7,171,476	$7,171,476	$0
Other	1,805,079	932,438	932,438	0
Total Revenues	15,688,129	8,103,914	8,103,914	0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Treasurer Delinquent Tax Collections:				
Personal Services	1,819,782	1,916,441	1,916,441	0
Other	323,473	256,122	252,623	3,499
Total Legislative and Executive	2,143,255	2,172,563	2,169,064	3,499
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	2,320,214	2,332,101	2,332,101	0
Other	1,405,052	1,636,825	1,636,825	0
Total Judicial	3,725,266	3,968,926	3,968,926	0
Total Expenditures	5,868,521	6,141,489	6,137,990	3,499
Net Change in Fund Balance	9,819,608	1,962,425	1,965,924	3,499
Fund Balance Beginning of Year	18,859,834	18,859,834	18,859,834	0
Prior Year Encumbrances Appropriated	3,499	3,499	3,499	0
Fund Balance End of Year	$28,682,941	$20,825,758	$20,829,257	$3,499

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$7,000,000	$6,043,056	$6,043,056	$0
Expenditures				
Current:				
General Government - Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	5,908,560	5,908,560	0
Net Change in Fund Balance	0	134,496	134,496	0
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	$0	$134,496	$134,496	$0

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$225,348	$271,964	$268,530	($3,434)
Fines, Forfeitures and Settlements	1,321,961	1,595,430	1,575,283	(20,147)
Intergovernmental	373,579	450,859	445,166	(5,693)
Total Revenues	1,920,888	2,318,253	2,288,979	(29,274)
Expenditures				
Current:				
General Government -				
Judicial:				
Treatment Alternatives to Street Crime:				
Personal Services	1,900	1,900	1,900	0
Other	208,348	208,348	208,348	0
Total Treatment Alternatives to Street Crime	210,248	210,248	210,248	0
Probate Court Computer:				
Other	456,612	405,886	486,282	(80,396)
Probate Court Special Projects:				
Other	73,263	176,564	176,564	0
Probate Court Dispute Resolution Program:				
Other	3,710	1,500	1,500	0
Probate Court Conduct of Business:				
Other	8,290	421	421	0
Indigent Driver Alcohol Treat:				
Other	2,900	2,900	2,900	0
Computerization Fund:				
Other	449,848	71,905	71,905	0
JUD/General:				
Personal Services	424,117	135,516	135,516	0
Total Expenditures	1,628,988	1,004,940	1,085,336	(80,396)
Net Change in Fund Balance	291,900	1,313,313	1,203,643	(109,670)
Fund Balance Beginning of Year	10,231,349	10,231,349	10,231,349	0
Prior Year Encumbrances Appropriated	41,530	41,530	41,530	0
Fund Balance End of Year	$10,564,779	$11,586,192	$11,476,522	($109,670)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$906,210	$906,210	$2,576,741	$1,670,531
Intergovernmental	70,338	70,338	200,000	129,662
Other	26,440	26,440	75,182	48,742
Total Revenues	1,002,988	1,002,988	2,851,923	1,848,935
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	716,149	714,149	714,149	0
Other	613,146	516,095	532,991	(16,896)
Total District Administration	1,329,295	1,230,244	1,247,140	(16,896)
Market Development:				
Other	0	200,000	200,000	0
Solid Waste Grants:				
Other	0	32,656	32,656	0
District Board of Health:				
Other	231,753	223,632	229,999	(6,367)
Convenience Center:				
Other	588,530	550,592	476,755	73,837
Municipal Grants:				
Other	350,000	263,965	263,965	0
Total Public Works	2,499,578	2,501,089	2,450,515	50,574
Debt Service:				
Principal Retirement	0	0	73,837	(73,837)
Total Expenditures	2,499,578	2,501,089	2,524,352	(23,263)
Net Change in Fund Balance	(1,496,590)	(1,498,101)	327,571	1,825,672
Fund Balance Beginning of Year	4,246,164	4,246,164	4,246,164	0
Prior Year Encumbrances Appropriated	3,251	3,251	3,251	0
Fund Balance End of Year	$2,752,825	$2,751,314	$4,576,986	$1,825,672

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$4,965,270	$10,709,818	$8,177,981	($2,531,837)
Intergovernmental	2,723,618	5,874,696	4,485,898	(1,388,798)
Interest	28,769	62,052	47,383	(14,669)
Other	4,862	10,487	8,008	(2,479)
Total Revenues	7,722,519	16,657,053	12,719,270	(3,937,783)
Expenditures				
Current:				
Community Development:				
Economic Development:				
Personal Services	121,299	117,390	117,390	0
Other	2,658,816	5,748,885	6,458,625	(709,740)
Total Economic Development	2,780,115	5,866,275	6,576,015	(709,740)
Development Revolving Loan:				
Other	1,000	1,000	0	1,000
Continuum of Care:				
Other	2,588,539	2,588,539	1,070,561	1,517,978
Homeless Services:				
Other	790,102	790,102	563,031	227,071
Coordinated Entry:				
Other	1,932,355	1,932,355	1,443,529	488,826
Shelter and Care Unit:				
Other	3,970,381	3,970,381	3,977,869	(7,488)
Rapid Re-Housing:				
Other	905,538	905,538	497,767	407,771
Homeless Crisis Response 2020:				
Other	225,664	1,677,264	1,451,600	225,664
HUD Section 108:				
Other	547,042	0	0	0
Brownfield Redevelopment:				
Other	$716,548	$563,596	$4,770	$558,826

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
COVID-19 CARES Act CDBG:				
Other	$735,278	$735,278	$0	$735,278
COVID-19 CARES Act ESG:				
Other	78,171	78,171	0	78,171
CDSG Grant:				
Other	917,904	917,904	0	917,904
Lead Hazard Control:				
Other	240	240	0	240
Emergency Solutions HHS:				
Other	964,087	964,087	0	964,087
Community Development:				
Other	2,359,525	1,109,525	109,525	1,000,000
Supportive Housing Program:				
Other	1,145,156	1,145,156	988,176	156,980
Community Development Block Grant:				
Other	206,676	206,676	0	206,676
HOME ARPA Grant:				
Other	250,000	250,000	0	250,000
HOME:				
Other	1,910,403	1,910,403	43,600	1,866,803
Total Expenditures	23,024,724	25,612,490	16,726,443	8,886,047
Excess of Revenues Over (Under) Expenditures	(15,302,205)	(8,955,437)	(4,007,173)	4,948,264
Other Financing Sources (Uses)				
Transfers In	2,458,962	5,303,847	4,050,000	(1,253,847)
Transfers Out	(5,319,480)	(5,319,480)	(5,609,740)	(290,260)
Total Other Financing Sources (Uses)	(2,860,518)	(15,633)	(1,559,740)	(1,544,107)
Net Change in Fund Balance	(18,162,723)	(8,971,070)	(5,566,913)	3,404,157
Fund Balance Beginning of Year	20,921,231	20,921,231	20,921,231	0
Prior Year Encumbrances Appropriated	6,490,068	6,490,068	6,490,068	0
Fund Balance End of Year	$9,248,576	$18,440,229	$21,844,386	$3,404,157

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$5,425	$11,020	$7,500	($3,520)
Intergovernmental	27,047	54,942	37,392	(17,550)
Contributions and Donations	253,173	514,273	350,000	(164,273)
Total Revenues	285,645	580,235	394,892	(185,343)
Expenditures				
Current:				
Community Development:				
Sustainability Grants:				
Personal Services	(173,563)	(47,126)	126,437	(173,563)
Other	(84,700)	(77,860)	15,300	(93,160)
Total Sustainability Grants	(258,263)	(124,986)	141,737	(266,723)
Sustainability Projects:				
Other	258,098	146,491	95,491	51,000
Transportation for Livable Communities:				
Other	1,879,825	1,879,825	1,868,831	10,994
Other Development Grants:				
Other	8,379	8,379	0	8,379
Total Expenditures	1,888,039	1,909,709	2,106,059	(196,350)
Excess of Revenues Over (Under) Expenditures	(1,602,394)	(1,329,474)	(1,711,167)	(381,693)
Other Financing Sources (Uses)				
Transfers In	716,116	1,454,657	990,000	(464,657)
Net Change in Fund Balance	(886,278)	125,183	(721,167)	(846,350)
Fund Balance Beginning of Year	574,749	574,749	574,749	0
Prior Year Encumbrances Appropriated	932,250	932,250	932,250	0
Fund Balance End of Year	$620,721	$1,632,182	$785,832	($846,350)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$530,187	$1,673,761	$931,629	($742,132)
Intergovernmental	882,818	2,786,985	1,551,258	(1,235,727)
Other	1,177	3,715	2,068	(1,647)
Total Revenues	1,414,182	4,464,461	2,484,955	(1,979,506)
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	184,720	0	0	0
Other	19,325	21,899	21,899	0
Total Medicaid Fund	204,045	21,899	21,899	0
Health and Human Services:				
Personal Services	1,039,255	648,086	648,086	0
Other	152,118	156,557	156,557	0
Total Health and Human Services	1,191,373	804,643	804,643	0
Treatment Alternative Street Crime:				
Personal Services	19,876	878,383	878,383	0
Other	39,490	39,990	39,990	0
Total Treatment Alternative Street Crime	59,366	918,373	918,373	0
Adult Drug Court Project:				
Personal Services	398,057	560,040	161,983	398,057
Other	28,259	28,259	7	28,252
Total Adult Drug Court Project	426,316	588,299	161,990	426,309
Treatment Capacity Expansion:				
Personal Services	(91,646)	(25,617)	66,029	(91,646)
Other	(10,750)	(750)	10,000	(10,750)
Total Treatment Capacity Expansion	(102,396)	(26,367)	76,029	(102,396)
TASC Drug Court:				
Personal Services	51,579	492,579	492,579	0
Other	26,955	26,955	26,955	0
Total TASC Drug Court	$78,534	$519,534	$519,534	$0

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Adult Drug Court - ODMHAS:				
Personal Services	$5,064	$8,128	$3,064	$5,064
Other	(2,000)	(2,000)	0	(2,000)
Total Adult Drug Court - ODMHAS	3,064	6,128	3,064	3,064
Recovery Drug Court:				
Personal Services	(48,406)	(35,552)	12,854	(48,406)
Other	(28,740)	(28,740)	0	(28,740)
Total Recovery Drug Court	(77,146)	(64,292)	12,854	(77,146)
Total Expenditures	1,783,156	2,768,217	2,518,386	249,831
Net Change in Fund Balance	(368,974)	1,696,244	(33,431)	(1,729,675)
Fund Balance Beginning of Year	5,268,366	5,268,366	5,268,366	0
Fund Balance End of Year	$4,899,392	$6,964,610	$5,234,935	($1,729,675)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$1,994,641	$2,563,259	$2,106,676	($456,583)
Intergovernmental	1,056,172	1,353,886	1,114,830	(239,056)
Other	2,826	3,622	2,983	(639)
Total Revenues	3,053,639	3,920,767	3,224,489	(696,278)
Expenditures				
Current:				
General Government - Judicial:				
Witness Victim Health and Human Services:				
Personal Services	1,697,090	1,521,279	1,521,278	1
Other	772,861	752,386	753,278	(892)
Total Witness Victim Health and Human Services	2,469,951	2,273,665	2,274,556	(891)
Domestic Violence High Risk Team:				
Personal Services	88,047	88,047	88,047	0
Other	385,835	385,835	383,354	2,481
Total Domestic Violence High Risk Team	473,882	473,882	471,401	2,481
VOCA Safe Harbor:				
Other	114,379	190,552	236,032	(45,480)
Juvenile Court Victim Advocate:				
Personal Services	15,030	15,030	15,030	0
Violence Against Women Act Block Grant:				
Other	203,766	791,925	787,726	4,199
Violence Against Women Act Administration Grant:				
Personal Services	(4,119)	17,396	21,515	(4,119)
Domestic Violence Framework:				
Other	$23,051	$23,051	$23,051	$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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Defend Childhood Intake and Assistance Project:				
Other	$29,050	$29,050	$246,151	($217,101)
Total Expenditures	3,324,990	3,814,551	4,075,462	(260,911)
Excess of Revenues Over (Under) Expenditures	(271,351)	106,216	(850,973)	(957,189)
Other Financing Sources (Uses)				
Transfers In	27,029	27,029	27,029	0
Net Change in Fund Balance	(244,322)	133,245	(823,944)	(957,189)
Fund Deficit Beginning of Year	(610,718)	(610,718)	(610,718)	0
Prior Year Encumbrances Appropriated	799,254	799,254	799,254	0
Fund Balance (Deficit) End of Year	($55,786)	$321,781	($635,408)	($957,189)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$18,917,618	$18,917,618	$5,202,337	($13,715,281)
Other	1,364	1,364	375	(989)
Total Revenues	18,918,982	18,918,982	5,202,712	(13,716,270)
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	4,884,974	4,884,974	2,867,269	2,017,705
Other	11,933,876	11,933,876	5,900,660	6,033,216
Total Expenditures	16,818,850	16,818,850	8,767,929	8,050,921
Net Change in Fund Balance	2,100,132	2,100,132	(3,565,217)	(5,665,349)
Fund Balance Beginning of Year	7,560,845	7,560,845	7,560,845	0
Prior Year Encumbrances Appropriated	1,650,106	1,650,106	1,650,106	0
Fund Balance End of Year	$11,311,083	$11,311,083	$5,645,734	($5,665,349)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$468,170	$5,221,320	$3,802,326	($1,418,994)
Fines, Forfeitures and Settlements	114,282	1,274,541	928,160	(346,381)
Intergovernmental	3,773,195	42,081,034	30,644,705	(11,436,329)
Interest	26,553	296,141	215,659	(80,482)
Other	258	3,650	2,105	(1,545)
Total Revenues	4,382,458	48,876,686	35,592,955	(13,283,731)
Expenditures				
Current:				
General Government - Judicial:				
Law Enforcement CPT:				
Other	0	125,084	125,084	0
Community Based Corrections:				
Other	5,140,216	4,947,634	4,947,634	0
Law Library Board:				
Personal Services	314,308	306,669	306,669	0
Other	213,848	157,825	190,516	(32,691)
Total Law Library Board	528,156	464,494	497,185	(32,691)
Indigent Guardianship:				
Other	60,913	89,677	89,677	0
Probation Other Judicial Grants:				
Other	0	0	29,274	(29,274)
Domestic Relations - Legal Research:				
Other	5,175	4,588	4,588	0
Probation Supervision Fees:				
Other	403,416	714,408	714,408	0
Inspector General Vendor Fees:				
Personal Services	0	43,236	43,236	0
Other	21,314	12,112	12,112	0
Total Inspector General Vendor Fees	21,314	55,348	55,348	0
Federal Forfeiture:				
Other	$285,271	$554,973	$527,098	$27,875

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff Commissary:				
Other	$1,450,000	$2,430,441	$2,704,979	($274,538)
Residential Title IV-E Juvenile Court:				
Other	230,100	154,001	112,801	41,200
Administration Title IV-E Juvenile Court:				
Other	80,663	(371,365)	61,486	(432,851)
Urinalysis Testing:				
Other	163,378	144,553	143,895	658
Operation and Maintenance of Detention Facility:				
Other	4,040	0	0	0
Public Defender - Cleveland Municipality:				
Personal Services	2,064,764	2,315,098	2,315,098	0
Other	258,716	220,588	220,588	0
Total Public Defender - Cleveland Municipality	2,323,480	2,535,686	2,535,686	0
Public Defender - Lakewood:				
Personal Services	0	0	86,038	(86,038)
Other	212,189	0	0	0
Total Public Defender - Lakewood	212,189	0	86,038	(86,038)
Pre-Petition Pilot Program Grant:				
Personal Services	(55,543)	2,256	57,799	(55,543)
Other	216,345	231,345	58,114	173,231
Total Pre-Petition Pilot Program Grant	$160,802	$233,601	$115,913	$117,688

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
JJDP Block Grant:				
Other	$35,198	$35,198	$0	$35,198
Juvenile Justice Administration:				
Personal Services	1,180	11,180	11,180	0
COPS Technology and Equipment Grant:				
Other	(2,000,000)	(2,000,000)	0	(2,000,000)
Carrying Concealed Weapon Application:				
Personal Services	480,038	111,480	111,480	0
Other	46,617	13,887	38,004	(24,117)
Total Carrying Concealed Weapon Application	526,655	125,367	149,484	(24,117)
State Criminal Alien Assistance Program:				
Personal Services	47,042	47,042	47,042	0
High Visibility Enforcement OT:				
Personal Services	66,314	142,350	76,036	66,314
Other	5,637	8,916	3,279	5,637
Total High Visibility Enforcement OT	71,951	151,266	79,315	71,951
US Department of Justice Grant Sheriff:				
Personal Services	155,421	155,421	46,588	108,833
Other	121,826	122,726	127,208	(4,482)
Total US Department of Justice Grant Sheriff	277,247	278,147	173,796	104,351
JJDP Subgrant:				
Other	8,698	8,698	168	8,530
Domestic Relations Other Judicial Grants:				
Other	138,645	230,645	218,109	12,536
Supreme Court Parent Representation:				
Other	978	978	978	0
Second Chance Adult Reentry:				
Other	($975,460)	($950,920)	$0	($950,920)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Adult Drug Court:				
Personal Services	($559,573)	($435,339)	$124,234	($559,573)
Other	19,219	285,412	292,495	(7,083)
Total Adult Drug Court	(540,354)	(149,927)	416,729	(566,656)
SAMHSA-Veterans Treatment Court:				
Other	267,525	267,525	277,839	(10,314)
Juvenile Court Other Judicial Grants:				
Personal Services	0	45,000	45,000	0
Other	(223,864)	323,611	694,396	(370,785)
Total Judicial Court Other Judicial Grants	(223,864)	368,611	739,396	(370,785)
Juvenile Court Other Detention Grants:				
Other	86,072	86,072	110,688	(24,616)
Pysch Clinic Second Opinion:				
Personal Services	(927,918)	(927,918)	0	(927,918)
Other	(922,000)	(922,000)	0	(922,000)
Total Pysch Clinic Second Opinion	(1,849,918)	(1,849,918)	0	(1,849,918)
Veterens Treatment Court:				
Other	(111,423)	(108,926)	2,497	(111,423)
CCA Probation Improvements and Incentives:				
Personal Services	3,888,622	3,888,622	3,886,861	1,761
Other	4,639,884	4,725,220	4,683,271	41,949
Total CCA Probation Improvements and Incentives	8,528,506	8,613,842	8,570,132	43,710
Crisis Intervention and Behavioral Health:				
Other	317,833	317,833	296,977	20,856
Prosecutor Other Judicial Grants:				
Personal Services	668,979	686,338	683,795	2,543
Other	(93,323)	129,675	265,357	(135,682)
Total Prosecutor Other Judicial Grants	575,656	816,013	949,152	(133,139)
Sexual Assault Kit Initiative:				
Personal Services	(753,033)	302,750	1,055,783	(753,033)
Other	(60,634)	437,263	497,063	(59,800)
Total Sexual Assault Kit Initiative	($813,667)	$740,013	$1,552,846	($812,833)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Internet Crimes Against Children:				
Personal Services	$436,889	$436,889	$521,790	($84,901)
Other	161,113	161,113	95,129	65,984
Total Internet Crimes Against Children	598,002	598,002	616,919	(18,917)
DOJ/BJA Medication Assisted Treatment:				
Personal Services	204,918	204,918	166,692	38,226
Other	589,759	589,759	197,023	392,736
Total DOJ/BJA Medication-Assisted Treatment	794,677	794,677	363,715	430,962
ARPA First Responder:				
Other	913	913	913	0
CCA 408 Jail/Misdemeanment:				
Other	2,192	(50,338)	(15,809)	(34,529)
CCA 407 Felony Program:				
Other	225,564	225,564	0	225,564
Medical Exam Other Judicial Grants:				
Personal Services	10,363	7,036	7,036	0
Other	457,753	635,180	777,842	(142,662)
Total Medical Exam Other Judicial Grants	468,116	642,216	784,878	(142,662)
Comp Opioid Stim and Sub Use Pro:				
Personal Services	(215,561)	(215,561)	0	(215,561)
Other	(447,364)	489,711	937,075	(447,364)
Total Comp Opioid Stim and Sub Use Pro	(662,925)	274,150	937,075	(662,925)
Community Correction Act Grant:				
Personal Services	(20,000)	(20,000)	0	(20,000)
Sheriff Other Judicial Grants:				
Personal Services	855,928	855,928	893,980	(38,052)
Other	175,034	175,034	35,404	139,630
Total Sheriff Other Judicial Grants	1,030,962	1,030,962	929,384	101,578
JJDP Block Grant:				
Other	0	189,832	249,573	(59,741)
Common Pleas Other Judicial Grants:				
Personal Services	(686,938)	(647,132)	39,806	(686,938)
Other	(44,456)	115,301	165,684	(50,383)
Total Common Pleas Other Judicial Grants	($731,394)	($531,831)	$205,490	($737,321)

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operation Stonegarden:				
Personal Services	$121,650	$153,077	$92,574	$60,503
Other	93,088	157,617	73,567	84,050
Total Operation Stonegarden	214,738	310,694	166,141	144,553
DNA Backlog Reduction Program:				
Personal Services	(99,253)	(78,538)	37,565	(116,103)
Other	41,435	297,869	297,869	0
Total DNA Backlog Reduction Program	(57,818)	219,331	335,434	(116,103)
Professional Continuing Education:				
Personal Services	(1,056)	(1,056)	45,350	(46,406)
Other	51,441	135,054	95,741	39,313
Total Professional Continuing Education	50,385	133,998	141,091	(7,093)
Human Trafficking Grant:				
Personal Services	34,642	34,642	69,544	(34,902)
Other	34,903	34,903	0	34,903
Total Human Trafficking Grant	69,545	69,545	69,544	1
Total Expenditures	17,420,570	23,009,577	31,131,770	(8,122,193)
Excess of Revenues Over (Under) Expenditures	(13,038,112)	25,867,109	4,461,185	(21,405,924)
Other Financing Sources (Uses)				
Transfers In	251	2,035	2,035	0
Transfers Out	0	(683,401)	(683,401)	0
Total Other Financing Sources (Uses)	251	(681,366)	(681,366)	0
Net Change in Fund Balance	(13,037,861)	25,185,743	3,779,819	(21,405,924)
Fund Balance Beginning of Year	15,864,173	15,864,173	15,864,173	0
Prior Year Encumbrances Appropriated	2,395,185	2,395,185	2,395,185	0
Fund Balance End of Year	$5,221,497	$43,445,101	$22,039,177	($21,405,924)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$339	$947	$640	($307)
Intergovernmental	92,931	259,488	175,449	(84,039)
Interest	449,705	1,255,699	849,023	(406,676)
Contributions and Donations	246,571	688,492	465,514	(222,978)
Other	1,602	4,474	3,025	(1,449)
Total Revenues	791,148	2,209,100	1,493,651	(715,449)
Expenditures				
Current:				
General Government - Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	2,800	242	242	0
Consumer Affairs Grants Ole:				
Other	7,412	6,396	3,198	3,198
Tax Prepayment Special Interest:				
Personal Services	338,763	331,517	331,517	0
Other	39,900	24,791	24,791	0
Total Tax Prepayment Special Interest	378,663	356,308	356,308	0
Tax Certificate Administration:				
Personal Services	150,816	0	0	0
Other	36,860	6,942	6,942	0
Total Tax Certificate Administration	187,676	6,942	6,942	0
Early Child Other Legislative and Executive Grant:				
Other	53,639	53,639	53,129	510
Board of Elections Grants:				
Other	125,861	200,308	185,437	14,871
Board of Election - CARES Election Grant:				
Personal Services	26,047	0	0	0
Other	63,240	0	0	0
Total Board of Election - CARES Election Grant	$89,287	$0	$0	$0

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Innovation Grants:				
Other	$250,060	$250,000	$0	$250,000
Lean Ohio Grant:				
Personal Services	(198,939)	(198,939)	229,925	(428,864)
Other	118,789	118,789	0	118,789
Total Lean Ohio Grant	(80,150)	(80,150)	229,925	(310,075)
Total Expenditures	1,015,248	793,685	835,181	(41,496)
Excess of Revenues Over (Under) Expenditures	(224,100)	1,415,415	658,470	(756,945)
Other Financing Sources (Uses)				
Transfers Out	0	(60)	(60)	0
Net Change in Fund Balance	(224,100)	1,415,355	658,410	(756,945)
Fund Balance Beginning of Year	11,960,897	11,960,897	11,960,897	0
Prior Year Encumbrances Appropriated	10,535	10,535	10,535	0
Fund Balance End of Year	$11,747,332	$13,386,787	$12,629,842	($756,945)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$17,840,414	$17,937,873	$17,685,913	($251,960)
Charges for Services	257,344	259,917	256,800	(3,117)
Licenses and Permits	1,414,464	1,428,609	1,411,476	(17,133)
Fines, Forfeitures and Settlements	711,680	718,797	710,177	(8,620)
Intergovernmental	6,498,383	6,558,585	6,492,642	(65,943)
Contributions and Donations	654,165	660,707	652,783	(7,924)
Other	95,253	95,124	95,280	156
Total Revenues	27,471,703	27,659,612	27,305,071	(354,541)
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	1,789,441	535,386	535,386	0
Juvenile Court Legal:				
Personal Services	994,388	1,135,748	1,135,748	0
Other	2,772,454	2,775,799	2,585,045	190,754
Total Juvenile Court Legal	3,766,842	3,911,547	3,720,793	190,754
Dog and Kennel:				
Personal Services	1,402,063	1,402,063	1,507,071	(105,008)
Other	1,202,346	737,271	748,929	(11,658)
Total Dog and Kennel	2,604,409	2,139,334	2,256,000	(116,666)
Dick Goddard's Best Friends:				
Other	201,200	515,578	514,303	1,275
Emergency Management:				
Personal Services	806,961	819,724	819,724	0
Other	357,625	341,321	341,321	0
Total Emergency Management	1,164,586	1,161,045	1,161,045	0
Fatherhood Initiative:				
Personal Services	197,698	234,487	234,487	0
Other	863,950	897,786	895,379	2,407
Total Fatherhood Initiative	1,061,648	1,132,273	1,129,866	2,407
Wireless 911 Government Assistance:				
Personal Services	2,290,958	2,074,550	2,077,550	(3,000)
Other	1,743,571	1,215,744	1,075,896	139,848
Total Wireless 911 Government Assistance	$4,034,529	$3,290,294	$3,153,446	$136,848

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
TB Control Program - Metrohealth:				
Other	($73,720)	$35,884	$109,604	($73,720)
Family Justice Center:				
Personal Services	186,740	189,411	186,411	3,000
Other	14,346	12,244	12,244	0
Total Family Justice Center	201,086	201,655	198,655	3,000
Human Services Other:				
Other	259,274	249,057	194,047	55,010
Juvenile Court Probation:				
Personal Services	9,864,594	6,602,209	6,602,209	0
Other	3,310,990	3,899,683	3,931,188	(31,505)
Total Juvenile Court Probation	13,175,584	10,501,892	10,533,397	(31,505)
Juvenile Court Detention Services:				
Personal Services	1,520,928	1,563,259	1,563,259	0
Other	3,503,050	3,908,768	3,207,356	701,412
Total Juvenile Court Detention Services	5,023,978	5,472,027	4,770,615	701,412
Juvenile Intervention Services:				
Personal Services	939,050	925,718	925,718	0
State SHSP-Law Enforcement:				
Other	63,277	62,036	119,350	(57,314)
Urban Area Security Initiative:				
Personal Services	(22,175)	65,344	87,519	(22,175)
Other	(227,733)	883,841	1,031,074	(147,233)
Total Urban Area Security Initiative	(249,908)	949,185	1,118,593	(169,408)
COVID-19 FEMA Public Assistance:				
Other	1,461,239	0	0	0
State Homeland Security Program Law Enforcement:				
Other	$476,179	$681,108	$461,463	$219,645

(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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Port Security Grant:				
Other	$181,841	$181,841	$181,841	$0
Public Safety Grant:				
Other	(3,712)	200,076	203,788	(3,712)
Total Health and Safety	36,076,823	32,145,936	31,287,910	858,026
Debt Service:				
Principal Retirement	553,903	553,903	553,903	0
Interest	18,077	18,077	18,077	0
Total Debt Service	571,980	571,980	571,980	0
Total Expenditures	36,648,803	32,717,916	31,859,890	858,026
Excess of Revenues Over (Under) Expenditures	(9,177,100)	(5,058,304)	(4,554,819)	503,485
Other Financing Sources (Uses)				
Transfers In	1,795,443	1,903,080	1,903,080	0
Transfers Out	0	(20,621)	(20,621)	0
Total Other Financing Sources (Uses)	1,795,443	1,882,459	1,882,459	0
Net Change in Fund Balance	(7,381,657)	(3,175,845)	(2,672,360)	503,485
Fund Balance Beginning of Year	18,771,880	18,771,880	18,771,880	0
Prior Year Encumbrances Appropriated	1,400,514	1,400,514	1,400,514	0
Fund Balance End of Year	$12,790,737	$16,996,549	$17,500,034	$503,485

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	$1,511	$4,007	$2,083	($1,924)
Expenditures				
Current:				
Public Works:				
Towpath - ODNR:				
Other	320,518	320,518	305,518	15,000
Excess of Revenues Over (Under) Expenditures	(319,007)	(316,511)	(303,435)	13,076
Other Financing Sources (Uses)				
Transfers In	8,756	48,376	25,150	(23,226)
Net Change in Fund Balance	(310,251)	(268,135)	(278,285)	(10,150)
Fund Balance Beginning of Year	279,776	279,776	279,776	0
Fund Balance (Deficit) End of Year	($30,475)	$11,641	$1,491	($10,150)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$7,646	$147,827	$108,154	($39,673)
Fines, Forfeitures and Settlements	6,607	127,726	93,448	(34,278)
Intergovernmental	14,759	285,342	208,764	(76,578)
Contributions and Donations	84,838	1,640,180	1,200,000	(440,180)
Total Revenues	113,850	2,201,075	1,610,366	(590,709)
Expenditures				
Current:				
Social Services:				
Department of Labor-LEAP Pre-Release:				
Personal Services	(27,433)	(1)	27,432	(27,433)
Other	(347,366)	(347,366)	163,634	(511,000)
Total Department of Labor-LEAP Pre-Release	(374,799)	(347,367)	191,066	(538,433)
Domestic Violence:				
Other	260,819	260,819	219,381	41,438
Investment in Children:				
Other	1,850,212	1,850,212	983,706	866,506
The S.P.A.R.K. Project:				
Other	38,151	38,151	0	38,151
Helping Ohio Parent Effectively:				
Other	594	594	594	0
Total Expenditures	1,774,977	1,802,409	1,394,747	407,662
Excess of Revenues Over (Under) Expenditures	(1,661,127)	398,666	215,619	(183,047)
Other Financing Sources (Uses)				
Transfers In	100,432	1,941,672	1,420,580	(521,092)
Net Change in Fund Balance	(1,560,695)	2,340,338	1,636,199	(704,139)
Fund Balance Beginning of Year	8,848,141	8,848,141	8,848,141	0
Prior Year Encumbrances Appropriated	321,106	321,106	321,106	0
Fund Balance End of Year	$7,608,552	$11,509,585	$10,805,446	($704,139)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Excise Tax	$21,627,799	$6,728,085	$6,728,085	$0
Interest	399	124	124	0
Other	60,735	18,894	18,894	0
Total Revenues	21,688,933	6,747,103	6,747,103	0
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	21,688,634	5,326,065	5,326,065	0
Net Change in Fund Balance	299	1,421,038	1,421,038	0
Fund Balance Beginning of Year	1,696,609	1,696,609	1,696,609	0
Fund Balance End of Year	$1,696,908	$3,117,647	$3,117,647	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$491,178	$503,949	$503,949	$0
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	491,178	0	0	0
Excess of Revenues Over (Under) Expenditures	0	503,949	503,949	0
Other Financing Sources (Uses)				
Transfers Out	0	(210,000)	(210,000)	0
Net Change in Fund Balance	0	293,949	293,949	0
Fund Balance Beginning of Year	637,188	637,188	637,188	0
Fund Balance End of Year	$637,188	$931,137	$931,137	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Hotel/Lodging Taxes	$33,150,000	$37,851,792	$37,851,792	$0
Expenditures				
Current:				
General Government - Legislative and Executive:				
Hotel/Lodging Tax:				
Other	31,623,009	37,802,887	37,802,887	0
Net Change in Fund Balance	1,526,991	48,905	48,905	0
Fund Balance Beginning of Year	1,706,924	1,706,924	1,706,924	0
Fund Balance End of Year	$3,233,915	$1,755,829	$1,755,829	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	$6,125,894	$6,125,894	$6,125,894	$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
COVID-19 CARES Act:				
Other	11,861,735	11,921,736	10,171,609	1,750,127
Community Development:				
COVID-19 CARES Act:				
Personal Services	142,565	142,565	7,273	135,292
Other	31,474,761	31,414,760	1,790,986	29,623,774
Total Community Development	31,617,326	31,557,325	1,798,259	29,759,066
Intergovernmental	1,150,220	1,150,220	1,150,220	0
Total Expenditures	44,629,281	44,629,281	13,120,088	31,509,193
Net Change in Fund Balance	(38,503,387)	(38,503,387)	(6,994,194)	31,509,193
Fund Balance Beginning of Year	20,916,425	20,916,425	20,916,425	0
Prior Year Encumbrances Appropriated	18,605,730	18,605,730	18,605,730	0
Fund Balance End of Year	$1,018,768	$1,018,768	$32,527,961	$31,509,193

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Workforce Development
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$1,547,223	$1,547,223	$983,200	($564,023)
Charges for Services	27,043	27,043	17,185	(9,858)
Intergovernmental	15,200,659	15,200,659	9,659,430	(5,541,229)
Other	102,559	102,559	65,172	(37,387)
Total Revenues	16,877,484	16,877,484	10,724,987	(6,152,497)
Expenditures				
Current:				
Social Services:				
Workforce Innovation and Opportunities:				
Personal Services	1,180,686	676,058	676,058	0
Other	14,718,748	9,583,645	9,556,133	27,512
Total Workforce Innovation and Opportunities	15,899,434	10,259,703	10,232,191	27,512
Educational Assistance (CEAP):				
Other	1,000,000	795,374	795,374	0
Total Expenditures	16,899,434	11,055,077	11,027,565	27,512
Net Change in Fund Balance	(21,950)	5,822,407	(302,578)	(6,124,985)
Fund Balance Beginning of Year	1,353,119	1,353,119	1,353,119	0
Prior Year Encumbrances Appropriated	21,950	21,950	21,950	0
Fund Balance End of Year	$1,353,119	$7,197,476	$1,072,491	($6,124,985)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Housing
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$975,372	$975,372	$534,890	($440,482)
Intergovernmental	12,996,179	12,996,179	7,127,048	(5,869,131)
Interest	418,593	418,593	229,555	(189,038)
Total Revenues	14,390,144	14,390,144	7,891,493	(6,498,651)
Expenditures				
Current:				
Community Development:				
Neighborhood Stabilization:				
Personal Services	31,876	31,876	8,232	23,644
Other	14,094	14,094	0	14,094
Total Neighborhood Stabilization	45,970	45,970	8,232	37,738
Lead Hazard Reduction:				
Personal Services	3,793	3,793	3,793	0
Home:				
Personal Services	255,824	255,824	176,015	79,809
Other	2,018,650	2,018,650	3,234,696	(1,216,046)
Total Home	2,274,474	2,274,474	3,410,711	(1,136,237)
Lead Hazard Control:				
Personal Services	412,895	412,895	187,766	225,129
Other	(21,417)	(21,417)	8,093	(29,510)
Total Lead Hazard Control	391,478	391,478	195,859	195,619
Home Weatherization Assistance:				
Personal Services	306,351	306,351	0	306,351
Other	1,709,543	1,709,543	0	1,709,543
Total Home Weatherization Assistance	2,015,894	2,015,894	0	2,015,894
Emergency Solutions Development:				
Other	685,802	685,802	342,901	342,901
CDBG:				
Personal Services	2,080,706	2,080,706	1,040,353	1,040,353
Other	3,950,485	3,950,485	2,112,592	1,837,893
Total CDBG	$6,031,191	$6,031,191	$3,152,945	$2,878,246

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Housing (continued)
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
COVID-19 CARES Act CDBG:				
Other	$2,379,474	$2,379,474	$1,063,699	$1,315,775
COVID-19 CARES Act ESG:				
Other	156,342	156,342	78,171	78,171
HUD ARAP Funds:				
Other	1,952,354	1,952,354	1,101,177	851,177
CDSG Grant:				
Personal Services	128,605	128,605	86,303	42,302
Other	1,264,519	1,264,519	1,674,628	(410,109)
Total CDSG Grant	1,393,124	1,393,124	1,760,931	(367,807)
Total Expenditures	17,329,896	17,329,896	11,118,419	6,211,477
Excess of Revenues Over (Under) Expenditures	(2,939,752)	(2,939,752)	(3,226,926)	(287,174)
Other Financing Sources (Uses)				
Transfers In	6,554,736	6,554,736	3,594,589	(2,960,147)
Net Change in Fund Balance	3,614,984	3,614,984	367,663	(3,247,321)
Fund Balance Beginning of Year	0	0	0	0
Fund Balance End of Year	$3,614,984	$3,614,984	$367,663	($3,247,321)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	$6,037,534	$6,037,534	$3,051,129	($2,986,405)
Other	6,036,107	6,036,107	3,050,408	(2,985,699)
Total Revenues	12,073,641	12,073,641	6,101,537	(5,972,104)
Expenditures				
Current:				
Health and Safety:				
Opioid Mitigation Programs:				
Other	13,375,545	13,375,545	15,475,701	(2,100,156)
Net Change in Fund Balance	(1,301,904)	(1,301,904)	(9,374,164)	(8,072,260)
Fund Balance Beginning of Year	78,049,332	78,049,332	78,049,332	0
Prior Year Encumbrances Appropriated	7,403,441	7,403,441	7,403,441	0
Fund Balance End of Year	$84,150,869	$84,150,869	$76,078,609	($8,072,260)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
27th Pay Reserve
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$367,222	$367,222	$367,222	$0
Intergovernmental	22,011	22,011	22,011	0
Total Revenues	389,233	389,233	389,233	0
Expenditures				
Current:				
Legislative and Executive:				
GF-27th Pay Reserve:				
Other	802,358	0	0	0
HHS 27th Pay Reserve:				
Other	389,233	0	0	0
Total Expenditures	1,191,591	0	0	0
Excess of Revenues Over (Under) Expenditures	(802,358)	389,233	389,233	0
Other Financing Sources (Uses)				
Transfers In	802,358	802,358	802,358	0
Net Change in Fund Balance	0	1,191,591	1,191,591	0
Fund Balance Beginning of Year	8,179,100	8,179,100	8,179,100	0
Fund Balance End of Year	$8,179,100	$9,370,691	$9,370,691	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$3,144,081	$3,144,081	$3,572,501	$428,420
Expenditures				
Current:				
Health and Safety:				
Board Grants:				
Other	703,534	703,534	525,456	178,078
ADAMHS-Pathways:				
Other	136,306	136,306	519,510	(383,204)
Substance Abuse and Mental Health Service:				
Other	2,934,482	2,934,482	2,658,340	276,142
ADAMHS Board Grants:				
Other	261,895	261,895	0	261,895
Total Expenditures	4,036,217	4,036,217	3,703,306	332,911
Net Change in Fund Balance	(892,136)	(892,136)	(130,805)	761,331
Fund Balance Beginning of Year	243,972	243,972	243,972	0
Fund Balance (Deficit) End of Year	($648,164)	($648,164)	$113,167	$761,331

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$12,379,853	$12,379,853	$11,113,411	($1,266,442)
Sales Tax	11,462,544	10,463,656	10,639,488	175,832
Hotel/Lodging Taxes	2,962,736	2,704,553	2,750,000	45,447
Excise Tax	7,073,534	6,457,120	6,565,626	108,506
Payments in Lieu of Taxes	705,571	644,085	654,908	10,823
Intergovernmental	3,359,249	3,066,512	3,118,041	51,529
Interest	385	351	357	6
Total Revenues	37,943,872	35,716,130	34,841,831	(874,299)
Expenditures				
Current:				
General Government - Legistive and Executive:				
Bond Retirement - Various General Obligation Bonds:				
Other	323,344	65,141	65,140	1
Brownfield Debt Services:				
Other	4,639	1,500	1,500	0
Shaker Square Series:				
Other	38,925	2,500	2,500	0
Community Redevelopment Debt Services:				
Other	268	1,500	1,500	0
Medical Mart:				
Other	6,600	3,300	3,300	0
2013 Economic Development Revenue Bonds :				
Other	9,999	0	0	0
Debt Service County Hotel:				
Other	11,381,048	39,759	39,759	0
Sales Tax Bonds Debt Service:				
Other	370,699	18,399	18,399	0
Flast East Bank Guarantee:				
Other	1,358,563	0	0	0
Total General Government - Legistive and Executive	13,494,085	132,099	132,098	1
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General Obligation Bonds	7,085,000	7,085,000	7,085,000	0
Brownfield Debt Service	1,098,853	1,098,853	1,098,853	0
Community Redevelopment	266,071	266,071	266,071	0
Shaker Square Series 2000A	94,554	130,979	130,979	0
Medical Mart	26,273,465	26,273,465	26,273,465	0
Sales Tax Bonds	11,970,483	11,970,483	11,970,483	0
Medical Mart Refunding Series 2014C	70,000	70,000	70,000	0
Western Reserve Series 2014B	8,500,000	8,500,000	8,500,000	0
2013 Economic Development Revenue Bonds	285,000	285,000	285,000	0
2022 Progressive Field Improvements	2,550,000	2,550,000	2,550,000	0
2022 Economic Development Revenue Bonds	965,000	965,000	965,000	0
Excise Tax	5,180,000	5,180,000	5,180,000	0
Total Principal Retirement	$64,338,426	$64,374,851	$64,374,851	$0

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Interest:				
Bond Retirement - Various General Obligation Bonds	$8,821,807	$9,668,507	$9,668,507	$0
Community Redevelopment	2,271	0	0	0
Medical Mart	1,085	0	0	0
Sales Tax Bonds	2,835,920	3,187,820	3,187,820	0
Medical Mart Refunding Series 2014C	609,000	609,000	609,000	0
2013 Economic Development Revenue Bonds	402,110	402,109	402,109	0
County Hotel	3,537,547	3,537,547	3,537,547	0
Progressive Field Improvements 2022	7,500	7,500	7,500	0
Excise Tax	1,624,665	1,617,660	1,617,660	0
Total Interest	17,841,905	19,030,143	19,030,143	0
Payment to Refunded Bond Escrow Agent:				
Bond Retirement	5,831,499	5,831,499	5,831,499	0
Total Expenditures	101,505,915	89,368,592	89,368,591	1
Excess of Revenues Over (Under) Expenditures	(63,562,043)	(53,652,462)	(54,526,760)	(874,298)
Other Financing Sources (Uses)				
Transfers In	56,995,896	52,029,064	52,903,362	874,298
Net Change in Fund Balance	(6,566,147)	(1,623,398)	(1,623,398)	0
Fund Balance Beginning of Year	6,764,055	6,764,055	6,764,055	0
Fund Balance End of Year	$197,908	$5,140,657	$5,140,657	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$464	$1,193	$775	($418)
Intergovernmental	576,052	1,480,726	962,295	(518,431)
Other	10,268	26,393	17,152	(9,241)
Total Revenues	586,784	1,508,312	980,222	(528,090)
Expenditures				
Capital Outlay:				
Non-Subsidy Facility Projects:				
Personal Services	393,340	393,340	393,340	0
Other	3,703,048	3,703,048	8,375,646	(4,672,598)
Total Non-Subsidy Facility Projects	4,096,388	4,096,388	8,768,986	(4,672,598)
Technology Capital Improvements:				
Personal Services	(297,258)	(297,258)	0	(297,258)
Other	6,117,105	6,117,105	3,027,495	3,089,610
Total Technology Capital Improvements	5,819,847	5,819,847	3,027,495	2,792,352
Capital Projects:				
Personal Services	2,140,973	2,140,973	1,155,125	985,848
Other	19,672,511	19,672,511	6,517,668	13,154,843
Total Capital Projects	21,813,484	21,813,484	7,672,793	14,140,691
Maintenance Projects:				
Other	327,780	327,780	327,780	0
New Cuyahoga County Corrections Center:				
Other	2,359,755	2,359,755	1,673,022	686,733
Other Capital Projects:				
Other	1,192,182	1,192,182	1,104,452	87,730
Airport Capital Projects:				
Personal Services	16,207	16,207	16,207	0
Other	1,102,475	1,102,475	996,439	106,036
Total Airport Capital Projects	1,118,682	1,118,682	1,012,646	106,036
Total Expenditures	36,728,118	36,728,118	23,587,174	13,140,944
Excess of Revenues Over (Under) Expenditures	(36,141,334)	(35,219,806)	(22,606,952)	12,612,854
Other Financing Sources (Uses)				
Transfers In	10,109,736	25,986,804	16,888,309	(9,098,495)
Net Change in Fund Balance	(26,031,598)	(9,233,002)	(5,718,643)	3,514,359
Fund Balance Beginning of Year	12,600,078	12,600,078	12,600,078	0
Prior Year Encumbrances Appropriated	11,023,521	11,023,521	11,023,521	0
Fund Balance (Deficit) End of Year	($2,407,999)	$14,390,597	$17,904,956	$3,514,359

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$57	$63	$2,279	$2,216
Intergovernmental	1,701,207	1,774,468	28,670,485	26,896,017
Other	46,782	51,724	1,866,031	1,814,307
Total Revenues	1,748,046	1,826,255	30,538,795	28,712,540
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	(98,098)	(98,098)	0	(98,098)
Other	11,205,053	11,205,053	12,930,081	(1,725,028)
Total Ohio Department of Public Works Integrating	11,106,955	11,106,955	12,930,081	(1,823,126)
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	119,086	119,086	119,086	0
Other	(31,340,934)	(31,340,934)	34,319,284	(65,660,218)
Total Ohio Department of Transportation - Local Public Agencies	(31,221,848)	(31,221,848)	34,438,370	(65,660,218)
Total Expenditures	(20,114,893)	(20,114,893)	47,368,451	(67,483,344)
Net Change in Fund Balance	21,862,939	21,941,148	(16,829,656)	(38,770,804)
Fund Deficit Beginning of Year	(740,350)	(740,350)	(740,350)	0
Prior Year Encumbrances Appropriated	18,911,344	18,911,344	18,911,344	0
Fund Balance End of Year	$40,033,933	$40,112,142	$1,341,338	($38,770,804)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,532,937	$1,281,356	$1,281,356	$0
Other	46,866	39,174	39,174	0
Intergovernmental	10,586	8,849	8,849	0
Total Revenues	1,590,389	1,329,379	1,329,379	0
Expenses				
Personal Services	895,428	958,520	958,520	0
Other	1,073,037	1,097,831	1,016,948	80,883
Total Expenses	1,968,465	2,056,351	1,975,468	80,883
Excess of Revenues Over (Under) Expenses Before Transfers	(378,076)	(726,972)	(646,089)	80,883
Transfers Out	(148,759)	(148,759)	(148,759)	0
Net Change in Fund Equity	(526,835)	(875,731)	(794,848)	80,883
Fund Equity Beginning of Year	731,930	731,930	731,930	0
Prior Year Encumbrances Appropriated	308,780	308,780	308,780	0
Fund Equity End of Year	$513,875	$164,979	$245,862	$80,883

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$5,228,953	$5,036,641	$5,036,641	$0
Expenses				
Personal Services	380,291	426,836	426,836	0
Other	1,666,140	1,589,803	1,556,849	32,954
Principal Retirement	26,178	26,178	26,178	0
Total Expenses	2,072,609	2,042,817	2,009,863	32,954
Excess of Revenues Over (Under) Expenses Before Transfers	3,156,344	2,993,824	3,026,778	32,954
Transfers Out	(26,335)	(26,335)	(26,335)	0
Net Change in Fund Equity	3,130,009	2,967,489	3,000,443	32,954
Fund Equity Beginning of Year	4,958,107	4,958,107	4,958,107	0
Prior Year Encumbrances Appropriated	59,470	59,470	59,470	0
Fund Equity End of Year	$8,147,586	$7,985,066	$8,018,020	$32,954

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$488,549	$511,125	$511,125	$0
Expenses				
Personal Services	0	95,000	95,000	0
Other	709,391	651,497	623,897	27,600
Total Expenses	709,391	746,497	718,897	27,600
Excess of Revenues Over (Under) Expenses Before Transfers	(220,842)	(235,372)	(207,772)	27,600
Transfers In	225,465	225,465	225,465	0
Net Change in Fund Equity	4,623	(9,907)	17,693	27,600
Fund Equity Beginning of Year	2,376,503	2,376,503	2,376,503	0
Prior Year Encumbrances Appropriated	27,600	27,600	27,600	0
Fund Equity End of Year	$2,408,726	$2,394,196	$2,421,796	$27,600

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Public Utilities
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	$39,861	$390,943	$96,082	($294,861)
Intergovernmental	165,647	1,624,627	399,285	(1,225,342)
Total Revenues	205,508	2,015,570	495,367	(1,520,203)
Expenses				
Personal Services	(113,136)	(103,750)	178,416	(282,166)
Other	(1,207,499)	(911,682)	483,866	(1,395,548)
Total Expenses	(1,320,635)	(1,015,432)	662,282	(1,677,714)
Excess of Revenues Over (Under) Expenses Before Transfers	1,526,143	3,031,002	(166,915)	(3,197,917)
Transfers In	72,600	712,047	175,000	(537,047)
Net Change in Fund Equity	1,598,743	3,743,049	8,085	(3,734,964)
Fund Deficit Beginning of Year	(9,078)	(9,078)	(9,078)	0
Prior Year Encumbrances Appropriated	93,200	93,200	93,200	0
Fund Equity End of Year	$1,682,865	$3,827,171	$92,207	($3,734,964)

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$43,639,071	$43,881,776	$43,539,261	($342,515)
Sale of Capital Assets	1,325	1,325	1,325	0
Other	31,156	31,338	31,083	(255)
Total Revenues	43,671,552	43,914,439	43,571,669	(342,770)
Expenses				
Personal Services	28,141,964	27,836,990	29,270,055	(1,433,065)
Other	26,221,873	26,781,118	24,568,411	2,212,707
Total Expenses	54,363,837	54,618,108	53,838,466	779,642
Excess of Revenues Over (Under) Expenses Before Transfers	(10,692,285)	(10,703,669)	(10,266,797)	436,872
Transfers In	4,209,628	4,233,041	4,200,000	(33,041)
Transfers Out	0	0	(656,039)	(656,039)
Net Change in Fund Equity	(6,482,657)	(6,470,628)	(6,722,836)	(252,208)
Fund Equity Beginning of Year	4,819,337	4,819,337	4,819,337	0
Prior Year Encumbrances Appropriated	1,663,044	1,663,044	1,663,044	0
Fund Equity (Deficit) End of Year	($276)	$11,753	($240,455)	($252,208)

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$272,056	$2,404,895	$2,404,895	$0
Sale of Capital Assets	3,100	3,100	3,100	0
Other	22,228	220,787	220,787	0
Total Revenues	297,384	2,628,782	2,628,782	0
Expenses				
Personal Services	295,488	312,832	312,832	0
Other	895,789	8,838,386	9,844,207	(1,005,821)
Total Expenses	1,191,277	9,151,218	10,157,039	(1,005,821)
Excess of Revenues Over (Under) Expenses Before Transfers	(893,893)	(6,522,436)	(7,528,257)	(1,005,821)
Transfer In	1,063,150	8,586,451	8,586,451	0
Transfer Out	(1,215,519)	(404,052)	(404,052)	0
Net Change in Fund Equity	(1,046,262)	1,659,963	654,142	(1,005,821)
Fund Equity Beginning of Year	1,456,063	1,456,063	1,456,063	0
Prior Year Encumbrances Appropriated	261,362	261,362	261,362	0
Fund Equity End of Year	$671,163	$3,377,388	$2,371,567	($1,005,821)

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,776,013	$2,338,921	$2,338,921	$0
Expenses				
Personal Services	446,509	440,298	440,298	0
Other	1,455,581	1,838,673	1,838,673	0
Total Expenses	1,902,090	2,278,971	2,278,971	0
Net Change in Fund Equity	(126,077)	59,950	59,950	0
Fund Equity Beginning of Year	126,078	126,078	126,078	0
Fund Equity End of Year	$1	$186,028	$186,028	$0

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Postage
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,198,813	$1,859,859	$1,859,859	$0
Expenses				
Personal Services	747,556	806,970	806,970	0
Other	830,768	779,353	779,353	0
Principal Retirement	15,782	15,782	15,782	0
Interest	470	470	470	0
Total Expenses	1,594,576	1,602,575	1,602,575	0
Net Change in Fund Equity	(395,763)	257,284	257,284	0
Fund Equity Beginning of Year	1,468,911	1,468,911	1,468,911	0
Fund Equity End of Year	$1,073,148	$1,726,195	$1,726,195	$0

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$167,642,327	$136,127,129	$136,127,129	$0
Other	3,259,639	642,542	642,542	0
Total Revenues	170,901,966	136,769,671	136,769,671	0
Expenses				
Personal Services	1,454,757	1,481,799	1,481,799	0
Claims	126,977,419	126,977,419	126,977,419	0
Other	10,244,753	13,992,934	11,753,501	2,239,433
Total Expenses	138,676,929	142,452,152	140,212,719	2,239,433
Net Change in Fund Equity	32,225,037	(5,682,481)	(3,443,048)	2,239,433
Fund Equity Beginning of Year	20,698,773	20,698,773	20,698,773	0
Prior Year Encumbrances Appropriated	1,415,360	1,415,360	1,415,360	0
Fund Equity End of Year	$54,339,170	$16,431,652	$18,671,085	$2,239,433

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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$1,235	$18,862	$18,862	$0
Other	5,404	82,568	82,568	0
Total Revenues	6,639	101,430	101,430	0
Expenses				
Personal Services	174,724	453,057	453,057	0
Claims	4,037,429	2,918,856	2,931,572	(12,716)
Other	2,625,908	2,625,908	2,625,908	0
Total Expenses	6,838,061	5,997,821	6,010,537	(12,716)
Excess of Revenues Over (Under) Expenses Before Transfers	(6,831,422)	(5,896,391)	(5,909,107)	(12,716)
Transfers Out	(18,863)	(18,863)	(18,863)	0
Net Change in Fund Equity	(6,850,285)	(5,915,254)	(5,927,970)	(12,716)
Fund Equity Beginning of Year	7,023,702	7,023,702	7,023,702	0
Prior Year Encumbrances Appropriated	4,523	4,523	4,523	0
Fund Equity End of Year	$177,940	$1,112,971	$1,100,255	($12,716)

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Sheriff Central Security
Budget Basis
For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$12,290,496	$13,048,145	$13,048,145	$0
Intergovernmental	672,400	713,850	713,850	0
Other	12,567	13,342	13,342	0
Total Revenues	12,975,463	13,775,337	13,775,337	0
Expenses				
Personal Services	11,731,193	12,351,193	12,351,193	0
Other	2,269,217	2,197,118	2,175,593	21,525
Total Expenses	14,000,410	14,548,311	14,526,786	21,525
Excess of Revenues Over (Under) Expenses Before Transfers	(1,024,947)	(772,974)	(751,449)	21,525
Transfers In	575,314	610,779	610,779	0
Net Change in Fund Equity	(449,633)	(162,195)	(140,670)	21,525
Fund Equity Beginning of Year	424,890	424,890	424,890	0
Prior Year Encumbrances Appropriated	24,743	24,743	24,743	0
Fund Equity End of Year	$0	$287,438	$308,963	$21,525

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Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents **Pages(s)**

Financial Trends ..... **S2 – S11**
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity ..... **S12 – S32**
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.

Debt Capacity ..... **S33 – S43**
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Economic and Demographic Information ..... **S44 – S46**
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information ..... **S48 – S55**
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Basic Financial Statements for the relevant year.

Cuyahoga County, Ohio

Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2024	2023	2022	2021
Governmental Activities				
Net Investment in Capital Assets	$660,807,841	$543,217,848	$519,338,125	$502,987,054
Restricted for:				
Capital Projects	29,600,108	84,961,071	62,777,729	46,807,600
Health and Human Services	59,584,252	74,453,414	69,232,404	74,540,786
Motor Vehicle	62,285,576	49,036,162	63,163,806	75,414,856
Developmental Disabilities	208,040,681	228,843,555	246,518,449	231,657,244
Community Development Programs	79,369,913	122,292,591	92,165,663	51,692,984
Children's Services	9,072,644	17,282,582	10,012,564	23,650,421
Alcohol and Drug Preventative Services	19,918,809	42,179,249	45,360,642	50,692,173
Opioid Healthcare Programs	108,885,856	84,733,640	92,924,284	103,984,079
Health and Safety Services	22,276,592	25,017,387	21,447,329	13,424,389
Land Reutilization	134,496	0	0	0
Convention Center Hotel Operations	18,917,143	12,761,589	9,581,003	7,487,321
Tax Assessment Operations	54,840,695	52,260,870	48,028,557	39,592,849
General Government	18,241,565	15,860,861	16,385,918	17,688,624
Judicial Services	53,505,091	52,306,561	53,049,335	53,646,785
Social Services	12,141,918	9,179,934	13,885,915	7,528,519
Infrastructure System Operations	1,491	278,915	863,863	1,009,624
Unclaimed Monies	24,935,661	23,096,246	21,777,811	18,918,586
Pension and OPEB Plans	33,584,578	6,613,218	95,970,104	7,280,834
Other Purposes	5,763,688	4,950,932	3,992,957	5,100,049
Unrestricted (Deficit)	(504,051,994)	(358,395,409)	(345,254,729)	(353,471,146)
Total Governmental Activities Net Position	977,856,604	1,090,931,216	1,141,221,729	979,633,631
Business-Type Activities				
Net Investment in Capital Assets	84,555,896	84,685,423	85,226,955	86,992,450
Restricted for Pension and OPEB Plans	624,115	120,301	1,991,304	560,060
Unrestricted	42,710,807	49,427,300	55,918,437	52,459,068
Total Business-Type Activities Net Position	127,890,818	134,233,024	143,136,696	140,011,578
Primary Government				
Net Investment in Capital Assets	745,363,737	627,903,271	604,565,080	589,979,504
Restricted	821,724,872	906,229,078	969,129,637	830,677,783
Unrestricted (Deficit)	(461,341,187)	(308,968,109)	(289,336,292)	(301,012,078)
Total Primary Government Net Position	$1,105,747,422	$1,225,164,240	$1,284,358,425	$1,119,645,209

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 101 beginning in 2024.

2020	2019	2018	2017	2016	2015
$482,255,245	$468,848,320	$423,192,406	$416,416,617	$409,411,888	$394,146,808
44,460,770	47,528,162	57,353,207	76,980,486	96,036,514	104,850,899
60,461,116	61,976,187	60,852,989	98,495,983	112,488,018	83,566,384
59,639,335	58,588,705	53,087,714	49,365,241	55,770,739	56,399,708
192,475,745	170,022,052	136,056,761	129,264,904	122,957,057	133,173,082
68,838,866	61,640,997	61,537,064	68,373,687	64,166,170	20,530,665
20,137,921	15,663,178	8,409,965	4,413,564	13,083,883	47,461,607
36,338,281	27,913,292	19,049,096	18,588,366	21,769,950	24,629,305
113,151,416	114,280,296	0	0	0	0
12,303,369	10,623,596	11,124,058	10,909,175	14,612,699	12,551,607
0	409,387	1,726,086	506,344	546,792	1,419,615
7,986,505	10,069,344	7,697,199	5,531,828	4,756,077	4,751,676
33,796,158	25,079,142	29,608,737	26,189,697	24,554,830	27,271,158
21,230,000	28,407,049	39,882,119	20,456,145	9,094,835	0
46,493,991	44,208,188	40,341,527	35,392,019	30,899,727	24,639,385
6,403,307	6,024,680	6,190,400	5,830,877	4,935,298	0
913,459	917,847	891,753	892,272	910,338	911,042
18,023,441	16,456,309	16,111,160	13,911,544	13,349,611	14,332,837
0	0	0	0	0	0
4,028,558	4,308,908	4,213,157	3,750,250	5,819,382	9,815,832
(916,207,807)	(889,898,966)	(620,180,505)	(532,755,287)	(202,285,238)	(145,418,233)
312,729,676	283,066,673	357,144,893	452,513,712	802,878,570	815,033,377
85,604,355	90,578,531	94,706,643	58,456,906	43,312,792	30,583,550
0	0	0	0	0	0
41,016,156	54,853,064	55,196,702	50,578,656	66,272,174	74,404,295
126,620,511	145,431,595	149,903,345	109,035,562	109,584,966	104,987,845
567,859,600	559,426,851	517,899,049	474,873,523	452,724,680	424,730,358
746,682,238	704,117,319	554,132,992	568,852,382	595,751,920	566,304,802
(875,191,651)	(835,045,902)	(564,983,803)	(482,176,631)	(136,013,064)	(71,013,938)
$439,350,187	$428,498,268	$507,048,238	$561,549,274	$912,463,536	$920,021,222

Cuyahoga County, Ohio

Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2024	2023	2022	2021
Program Revenues				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	$41,322,393	$45,675,534	$55,632,974	$40,469,048
Legislative and Executive - External Portion	1,943,183	4,144,661	4,258,649	2,835,250
Judicial	82,647,995	69,989,707	67,652,001	93,155,563
Public Works	3,148,014	2,952,620	2,254,129	2,556,604
Health and Safety Services - Primary Government	2,318,080	2,550,027	1,932,836	2,599,364
Social Services	5,869,300	4,152,233	3,907,440	4,030,763
Community Development	35,317,197	28,380,589	27,629,824	14,757,110
Operating Grants and Contributions	406,541,612	406,818,784	471,941,104	633,741,331
Capital Grants, Contributions and Interest	33,612,029	35,055,066	22,163,452	19,055,837
Total Governmental Activities Program Revenues	612,719,803	599,719,221	657,372,409	813,200,870
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	29,306,669	28,724,789	27,086,816	27,978,865
Airport	779,018	1,432,276	961,549	1,285,320
Parking Garage	4,925,768	4,661,422	4,639,250	4,424,653
Public Utilities	9,387	540	0	0
Information Systems	525,951	507,766	496,950	563,790
Operating Grants and Contributions	114,400	152,120	106,441	294,745
Capital Grants, Contributions and Interest	408,134	183,244	0	4,842,639
Total Business-Type Activities Program Revenues	36,069,327	35,662,157	33,291,006	39,390,012
Total Primary Government Program Revenues	648,789,130	635,381,378	690,663,415	852,590,882
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	182,116,114	254,008,988	242,443,729	136,552,939
Legislative and Executive - External Portion	1,943,183	4,144,661	4,258,649	2,818,484
Judicial	568,532,434	520,557,571	346,147,525	240,756,481
Public Works	73,432,901	78,359,139	68,383,861	46,646,925
Health and Safety Services - Primary Government	163,413,980	153,384,944	145,845,739	128,254,557
Health and Safety Services - Intergovernmental	1,150,220	1,944,748	1,175,883	4,268,079
Social Services	547,841,615	522,225,689	420,342,569	356,387,142
Community Development	200,182,121	102,855,353	85,954,850	100,109,004
Interest	37,829,384	41,342,676	46,037,702	42,029,803
Total Governmental Activities Expenses	1,776,441,952	1,678,823,769	1,360,590,507	1,057,823,414
Business-Type Activities:				
Sanitary Engineer	24,409,668	33,318,839	22,181,696	16,921,394
Airport	4,900,419	4,064,685	3,547,239	4,113,667
Parking Garage	3,745,595	3,507,438	3,423,862	3,386,224
Public Utilities	632,023	525,808	0	0
Information Systems	756,598	566,740	678,715	583,499
Total Business-Type Activities Expenses	34,444,303	41,983,510	29,831,512	25,004,784
Total Primary Government Expenses	$1,810,886,255	$1,720,807,279	$1,390,422,019	$1,082,828,198

2020	2019	2018	2017	2016	2015
$47,259,920	$39,742,339	$46,061,042	$43,492,609	$42,251,267	$41,835,158
3,416,421	3,266,134	18,460,410	12,035,065	27,154,909	0
75,335,870	73,836,567	78,477,956	81,260,247	77,486,409	71,929,365
2,081,958	2,527,676	2,301,020	2,432,486	2,089,759	2,249,725
3,946,715	2,687,278	2,578,382	2,329,432	2,748,044	2,728,902
4,272,439	5,197,073	5,381,903	6,656,680	6,777,071	9,945,489
12,791,757	19,266,316	20,783,578	11,897,862	10,192,307	1,457,971
516,483,817	418,016,925	413,335,490	392,281,694	435,149,263	388,284,751
39,670,243	48,298,730	47,158,733	48,268,569	44,672,313	49,909,134
705,259,140	612,839,038	634,538,514	600,654,644	648,521,342	568,340,495
34,485,684	25,194,784	28,123,736	25,974,492	26,993,047	25,737,037
1,224,554	1,134,672	1,491,899	849,088	1,270,497	946,168
2,391,083	4,171,088	3,845,375	2,422,587	2,667,960	3,504,358
0	0	0	0	0	0
513,112	724,637	761,937	501,707	986,580	1,218,004
276,449	0	0	0	0	0
22,311	1,516,763	474,531	2,544,207	1,583,666	138,525
38,913,193	32,741,944	34,697,478	32,292,081	33,501,750	31,544,092
744,172,333	645,580,982	669,235,992	632,946,725	682,023,092	599,884,587
160,409,139	149,356,160	141,531,161	139,405,694	134,584,016	115,330,624
3,399,588	3,278,100	11,272,460	12,559,699	28,842,443	0
461,146,226	492,899,347	422,616,833	429,934,218	387,346,860	374,784,784
78,293,218	69,344,582	56,737,153	56,636,799	55,039,516	39,235,805
147,502,641	144,601,397	110,841,067	116,997,162	114,084,303	115,706,083
19,894,275	0	0	0	0	0
472,548,940	546,111,130	508,670,954	520,651,314	504,455,320	487,501,289
66,932,963	171,754,309	111,953,366	75,972,622	87,464,017	94,501,954
47,952,611	59,064,232	63,133,462	63,744,287	66,742,183	66,587,400
1,458,079,601	1,636,409,257	1,426,756,456	1,415,901,795	1,378,558,658	1,293,647,939
26,314,775	32,232,310	23,419,157	29,544,541	26,323,915	24,410,708
3,671,919	3,855,812	1,554,210	2,227,591	1,516,857	1,788,272
3,332,987	3,766,668	4,468,824	3,279,596	2,007,289	2,215,066
0	0	0	0	0	0
569,387	617,229	708,634	930,082	1,073,335	1,255,129
33,889,068	40,472,019	30,150,825	35,981,810	30,921,396	29,669,175
$1,491,968,669	$1,676,881,276	$1,456,907,281	$1,451,883,605	$1,409,480,054	$1,323,317,114

(continued)

Cuyahoga County, Ohio

Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2024	2023	2022	2021
Net (Expense)/Revenue				
Governmental Activities	($1,163,722,149)	($1,079,104,548)	($703,218,098)	($244,622,544)
Business-Type Activities	1,625,024	(6,321,353)	3,459,494	14,385,228
Total Primary Government Net (Expense)/Revenue	(1,162,097,125)	(1,085,425,901)	(699,758,604)	(230,237,316)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	34,371,112	34,550,948	30,136,188	29,376,552
General Obligation Bond Retirement	10,936,725	10,747,854	13,219,608	12,656,064
Health and Human Services	217,462,941	214,576,745	209,568,550	227,354,478
Children's Services	45,686,053	48,929,690	39,629,850	50,675,974
Developmental Disabilities	99,014,581	99,048,959	93,614,809	102,563,619
Community Development Programs	0	0	121,410	0
Capital Outlay	0	0	0	0
Sales Taxes Levied for: (1)				
General Purposes	325,372,487	320,798,375	317,864,151	300,487,605
Debt Service	7,305,798	9,185,918	8,598,847	10,848,289
Hotel/Lodging Taxes	54,181,545	48,866,351	44,783,337	33,112,176
Excise Tax	13,293,711	13,703,488	20,681,061	24,377,462
Local Permissive Taxes	14,149,345	19,467,692	18,156,363	0
Admission Tax	4,907,843	1,680,590	0	0
Payments in Lieu of Taxes	4,204,253	2,485,184	3,191,446	2,236,324
Grants and Entitlements not Restricted to Specific Programs	78,323,731	79,809,830	72,934,043	67,805,886
Gain on Sale of Capital Assets	20,844,378	94,626	25,044	108,836
Unrestricted Contributions	774,971	360,000	0	0
Investment Earnings/Interest	141,163,859	92,791,155	(30,128,093)	(5,011,738)
Other	23,283,255	27,041,870	15,193,654	52,317,090
Special Items	0	0	0	0
Transfers	9,269,430	4,674,760	2,282,724	2,617,882
Total Governmental Activities	1,104,546,018	1,028,814,035	859,872,992	911,526,499
Business-Type Activities:				
Sales Taxes Levied for County Parking Garage	1,532,815	1,535,438	1,564,019	1,504,005
Gain on Sale of Capital Assets	38,330	49,523	0	0
Investment Earnings/Interest	333,557	349,788	339,427	0
Other	213,105	157,692	44,902	119,716
Transfers	(9,269,430)	(4,674,760)	(2,282,724)	(2,617,882)
Total Business-Type Activities	(7,151,623)	(2,582,319)	(334,376)	(994,161)
Total Primary Government	1,097,394,395	1,026,231,716	859,538,616	910,532,338
Change in Net Position				
Governmental Activities	(59,176,131)	(50,290,513)	156,654,894	666,903,955
Business-Type Activities	(5,526,599)	(8,903,672)	3,125,118	13,391,067
Total Primary Government Change in Net Position	($64,702,730)	($59,194,185)	$159,780,012	$680,295,022

(1) Sales Taxes broken out in 2020

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018

Note: Expenses are first impacted by the implementation of GASB Statement No. 101 beginning in 2024

2020	2019	2018	2017	2016	2015
($752,820,461)	($1,023,570,219)	($792,217,942)	($815,247,151)	($730,037,316)	($725,307,444)
5,024,125	(7,730,075)	4,546,653	(3,689,729)	2,580,354	1,874,917
(747,796,336)	(1,031,300,294)	(787,671,289)	(818,936,880)	(727,456,962)	(723,432,527)
25,776,407	14,438,458	11,799,050	12,275,094	11,372,588	14,185,991
13,231,674	25,158,528	22,418,075	23,321,297	23,003,206	20,104,506
186,037,150	179,474,559	165,985,627	192,867,178	182,913,816	189,538,991
38,044,351	43,283,387	44,826,500	27,408,839	11,845,181	27,074,298
95,683,907	95,945,382	90,784,721	94,825,306	90,891,146	92,148,552
0	0	0	0	0	0
0	0	0	0	0	140,868
250,056,850	269,058,993	255,526,835	262,295,106	278,394,403	257,703,053
13,337,003	0	0	0	0	0
18,427,546	26,220,172	29,328,431	23,487,473	29,521,071	4,557,134
14,465,464	14,324,705	13,935,012	14,086,598	13,821,788	13,888,650
0	0	0	0	0	0
0	0	0	0	0	0
936,645	2,268,505	2,830,732	15,702,197	15,971,373	15,560,505
52,378,751	59,606,748	49,209,733	45,532,333	40,264,826	39,505,362
2,716,618	4,225,094	1,149,436	45,236	8,894	610,003
0	7,967	42,263	31,475	27,000	5,000
25,320,179	33,076,420	19,919,653	8,279,927	9,720,633	8,476,653
24,366,240	19,860,773	23,058,526	19,107,943	16,373,836	18,610,892
15,813,913	158,263,400	0	0	0	0
2,629,051	1,538,461	(34,250,037)	410,540	(1,237,873)	(964,177)
779,221,749	946,751,552	696,564,557	739,676,542	722,891,888	701,146,281
1,534,194	1,916,594	1,904,075	390,515	0	0
0	1,973,351	4,056	0	15,822	0
0	0	0	0	8	12
80,785	943,691	162,962	217,694	266,382	104,250
(2,629,051)	(1,538,461)	34,250,037	(410,540)	1,237,873	964,177
(1,014,072)	3,295,175	36,321,130	197,669	1,520,085	1,068,439
778,207,677	950,046,727	732,885,687	739,874,211	724,411,973	702,214,720
26,401,288	(76,818,667)	(95,653,385)	(75,570,609)	(7,145,428)	(24,161,163)
4,010,053	(4,434,900)	40,867,783	(3,492,060)	4,100,439	2,943,356
$30,411,341	($81,253,567)	($54,785,602)	($79,062,669)	($3,044,989)	($21,217,807)

Cuyahoga County, Ohio

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

	2024	2023	2022	2021
General Fund				
Nonspendable	$39,755,661	$38,896,246	$38,527,811	$36,583,586
Committed	3,011,875	2,209,517	1,422,892	6,686
Assigned	93,905,440	83,005,395	56,458,078	54,320,522
Unassigned	169,609,590	213,945,240	274,510,193	290,329,038
Total General Fund	306,282,566	338,056,398	370,918,974	381,239,832
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	1,014,975,018	1,151,281,636	1,235,615,539	1,018,822,525
Unassigned (Deficit)	(1,129,213)	(1,148,488)	(1,582)	0
Total All Other Governmental Funds	1,013,845,805	1,150,133,148	1,235,613,957	1,018,822,525
Total Governmental Funds	$1,320,128,371	$1,488,189,546	$1,606,532,931	$1,400,062,357

2020	2019	2018	2017	2016	2015
$37,023,441	$36,311,309	$37,591,160	$34,941,544	$13,349,611	$14,288,325
6,686	6,686	6,686	7,011	0	0
44,702,969	80,169,343	92,804,561	75,171,514	7,392,811	29,921,596
207,939,300	114,374,964	107,877,556	152,667,921	221,700,585	210,634,265
289,672,396	230,862,302	238,279,963	262,787,990	242,443,007	254,844,186
119,942	0	0	0	0	0
970,513,949	971,517,512	897,394,349	993,310,724	944,461,134	962,389,943
(1,849,682)	(13,547)	0	(1,861,418)	(4,059,410)	(12,343,789)
968,784,209	971,503,965	897,394,349	991,449,306	940,401,724	950,046,154
$1,258,456,605	$1,202,366,267	$1,135,674,312	$1,254,237,296	$1,182,844,731	$1,204,890,340

Cuyahoga County, Ohio

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

	2024	2023	2022	2021
Revenues				
Property Taxes	$410,419,255	$414,111,418	$386,662,875	$419,757,819
Sales Tax	331,655,441	329,709,806	324,253,068	281,281,056
Hotel/Lodging Taxes	54,059,348	48,759,179	45,054,719	32,759,554
Excise Tax	13,293,711	13,703,488	20,681,061	24,377,462
Permissive Motor Vehicle License Tax	14,149,345	19,467,692	0	0
Admission Tax	4,907,843	1,680,590	0	0
Payments in Lieu of Taxes	4,217,600	2,438,811	3,338,755	2,089,015
Charges for Services	144,022,210	132,474,508	133,116,196	136,489,995
Licenses and Permits	2,026,199	2,373,765	1,642,761	2,817,506
Fines, Forfeitures and Settlements	12,750,875	8,352,589	14,713,210	12,802,963
Intergovernmental	481,294,020	514,348,012	618,727,607	602,641,393
Investment Earnings/Interest	146,484,313	99,567,387	(21,965,161)	4,472,094
Lease	1,383,485	607,075	42,280	0
Rentals	10,440,210	9,892,773	9,494,757	5,458,038
Contributions/Donations	30,920,960	18,462,385	27,551,806	4,959,562
Other	22,438,351	23,069,234	12,366,168	31,440,767
Total Revenues	1,684,463,166	1,639,018,712	1,575,680,102	1,561,347,224
Expenditures				
General Government:				
Legislative and Executive	174,565,592	242,023,057	248,957,867	150,395,391
Judicial	540,145,263	494,315,178	438,578,967	387,483,032
Public Works	68,976,120	66,620,195	56,402,978	25,882,064
Health and Safety	162,749,756	152,610,520	149,921,870	141,485,988
Social Services	544,369,103	512,379,194	479,694,088	459,744,608
Community Development	199,215,151	95,328,817	75,699,626	73,287,330
Capital Outlay	44,400,785	28,647,239	9,211,780	37,634,110
Intergovernmental	1,150,220	1,944,748	1,175,883	4,268,079
Debt Service:				
Principal Retirement	111,259,002	125,604,032	105,395,228	94,967,644
Interest	46,463,564	51,097,517	50,074,672	50,607,450
Issuance Costs	1,234,782	0	1,471,123	0
Payment to Refunded Bond Escrow Agent	17,212,547	0	0	0
Total Expenditures	1,911,741,885	1,770,570,497	1,616,584,082	1,425,755,696
Excess of Revenues Over (Under) Expenditures	(227,278,719)	(131,551,785)	(40,903,980)	135,591,528
Other Financing Sources (Uses)				
Sale of Capital Assets	2,641,638	87,262	24,189	98,267
Revenue Bonds Issued	50,000,000	0	220,690,000	0
Revenue Refunding Bonds Issued	0	0	0	0
Premium on Revenue Bonds	3,481,620	0	0	0
Discount on Revenue Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
Certificates of Participation Refunding Issued	131,580,000	0	0	0
Premium on Certificates of Participation	7,403,814	0	0	0
OPWC Loans Issued	0	0	0	0
Premium on Bonds Issued	0	0	22,918,460	0
Payment to Refunded Bond Escrow Agent	(138,136,317)	0	0	0
Inception of Lease	254,928	1,803,161	725,977	12,163,841
Inception of SBITA	5,040,707	9,543,705	0	0
Transfers In	164,401,677	185,545,907	139,999,339	118,917,613
Transfers Out	(167,450,523)	(183,771,635)	(141,916,615)	(120,499,731)
Total Other Financing Sources (Uses)	59,217,544	13,208,400	242,441,350	10,679,990
Special Item				
Settlement Proceeds	0	0	0	0
Net Change in Fund Balances	($168,061,175)	($118,343,385)	$201,537,370	$146,271,518
Debt Service as a Percentage of Noncapital Expenditures	9.75%	10.26%	9.77%	10.35%

2020	2019	2018	2017	2016	2015
$356,215,794	$361,778,909	$335,432,973	$354,004,180	$324,725,385	$338,247,830
263,393,853	293,614,561	258,374,744	262,295,105	277,003,274	257,514,234
18,329,266	26,365,961	27,389,889	23,487,473	4,785,660	4,557,134
14,465,464	14,324,705	13,935,012	14,086,598	13,821,788	13,888,650
0	0	0	0	0	0
0	0	0	0	0	0
936,645	2,268,505	2,830,732	15,702,197	15,971,373	15,560,505
127,799,864	127,552,546	133,523,448	131,530,163	128,334,773	115,721,618
2,033,996	2,828,191	3,013,139	2,984,206	2,776,277	2,834,123
10,397,985	10,146,221	13,594,159	14,201,117	10,399,847	11,571,688
594,213,563	519,013,506	494,093,099	466,288,968	504,361,261	452,789,545
36,062,267	45,017,136	33,001,953	22,449,631	24,927,560	24,449,691
0	0	0	0	0	0
5,456,764	2,730,291	5,459,188	0	0	0
3,316,656	5,731,320	3,697,579	2,821,020	2,072,856	9,319,068
19,801,370	16,891,823	19,713,074	16,093,103	15,725,189	18,707,508
1,452,423,487	1,428,263,675	1,344,058,989	1,325,943,761	1,324,905,243	1,265,161,594
136,950,603	121,456,750	127,392,254	123,224,058	102,051,309	98,546,214
393,330,011	393,286,614	389,766,123	368,790,590	355,297,245	350,468,490
30,464,670	27,709,062	23,757,119	23,339,934	26,203,200	27,251,251
145,336,493	142,347,500	110,011,189	115,511,851	112,981,353	115,174,640
431,645,598	489,116,109	490,724,241	490,385,877	485,079,463	479,303,560
53,863,645	151,695,569	93,766,140	52,079,493	73,161,731	58,084,562
47,469,864	78,785,949	80,532,756	74,816,561	100,434,624	188,539,450
19,894,275	0	0	0	0	0
100,138,446	87,118,197	86,722,997	80,879,124	75,177,026	70,169,254
52,384,683	62,821,791	66,472,985	67,145,301	70,096,132	68,812,071
1,692,124	524,571	0	1,271,431	68,750	890,590
11,919,608	16,762,603	0	0	0	0
1,425,090,020	1,571,624,715	1,469,145,804	1,397,444,220	1,400,550,833	1,457,240,082
27,333,467	(143,361,040)	(125,086,815)	(71,500,459)	(75,645,590)	(192,078,488)
7,798,009	8,748,665	2,779,746	426,800	181,365	663,095
0	0	0	140,955,000	0	69,665,000
168,870,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	(22,081)
0	39,500,000	0	0	0	0
109,065,000	37,045,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
34,397	358,501	518,165	0	0	0
31,255,502	3,757,234	0	2,737,676	0	9,904,625
(307,478,102)	(36,792,154)	0	0	0	0
0	0	0	7,709,603	2,044,600	0
0	0	0	0	0	0
125,230,613	145,275,371	141,647,307	151,620,866	209,778,991	126,356,699
(125,341,627)	(148,000,561)	(138,108,185)	(162,360,326)	(215,016,864)	(129,511,925)
9,433,792	49,892,056	6,837,033	141,089,619	(3,011,908)	77,055,413
15,813,913	158,263,400	0	0	0	0
$52,581,172	$64,794,416	($118,249,782)	$69,589,160	($78,657,498)	($115,023,075)
11.63%	10.92%	10.80%	10.93%	10.80%	10.67%

Cuyahoga County, Ohio

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility Property	
Collection Year	Residential/ Agricultural	Commercial/ Industrial/PU	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2024	$24,677,079,250	$9,076,556,900	$96,438,960,429	$1,617,371,510	$1,837,922,170
2023	24,543,738,220	8,966,687,410	95,744,073,229	1,558,303,920	1,770,799,909
2022	24,422,121,360	8,919,966,990	95,263,109,571	1,463,476,520	1,663,041,500
2021	20,900,615,400	8,486,698,080	83,963,752,800	1,386,484,770	1,575,550,875
2020	20,833,633,990	8,413,390,290	83,562,926,514	1,301,186,470	1,478,620,989
2019	20,772,109,380	8,548,566,760	83,773,360,400	1,215,928,480	1,381,736,909
2018	18,843,520,260	7,880,857,350	76,355,364,600	1,153,891,870	1,311,240,761
2017	18,837,519,950	7,727,213,780	75,899,239,229	1,059,010,720	1,203,421,273
2016	18,786,256,380	7,801,504,320	75,965,030,571	938,390,360	1,066,352,682
2015	18,473,813,110	8,364,776,200	76,681,683,743	894,863,800	1,016,890,682

(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			Effective Tax Rate			
			Real Property		Tangible Personal Property	
Assessed Value	Estimated Actual Value (1)	Ratio	Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	Weighted Average Tax Rate (2) (per $1000 of Assessed Value)
$35,371,007,660	$98,276,882,599	36.0%	$9.700242	$12.722328	$14.850000	$10.711217
35,068,729,550	97,514,873,138	36.0	12.251926	13.633084	14.850000	12.720520
34,805,564,870	96,926,151,071	35.9	12.255221	13.670579	14.850000	12.727052
30,773,798,250	85,539,303,675	36.0	14.006317	14.303665	14.850000	14.126330
30,548,210,750	85,041,547,503	35.9	12.801150	13.230331	14.050000	12.972546
30,536,604,620	85,155,097,309	35.9	12.797318	13.077038	14.050000	12.925504
27,878,269,480	77,666,605,361	35.9	13.914097	14.006052	14.050000	13.945717
27,623,744,450	77,102,660,501	35.8	13.880203	14.007523	14.050000	13.922328
27,526,151,060	77,031,383,253	35.7	13.869782	14.050000	14.050000	13.927003
27,733,453,110	77,698,574,425	35.7	14.050000	14.019471	14.050000	14.040792

Cuyahoga County, Ohio

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

	2024		2023		2022	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage						
Operating	$1.100000	$1.100000	$1.100000	$1.100000	$1.000000	$1.000000
Bond Retirement	0.350000	0.350000	0.350000	0.350000	0.450000	0.450000
Total Unvoted Millage	1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy						
2005 - Mental Health						
Residential/Agricultural Real	3.900000	2.314029	3.900000	3.029726	3.900000	3.030651
Commercial/Industrial and Public Utility Real	3.900000	3.205421	3.900000	3.464405	3.900000	3.475067
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
2008 - Health and Welfare						
Residential/Agricultural Real	4.800000	2.848036	4.800000	3.728894	4.800000	3.730032
Commercial/Industrial and Public Utility Real	4.800000	3.945134	4.800000	4.263883	4.800000	4.277006
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services						
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	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
2020 - Health and Human Services						
Residential/Agricultural Real	4.700000	3.088177	4.700000	4.043306	4.700000	4.044538
Commercial/Industrial and Public Utility Real	4.700000	4.121773	4.700000	4.454796	4.700000	4.468506
Public Utility Tangible Personal Property	4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
Total Voted Millage by type of Property						
Residential/Agricultural Real	$13.400000	$8.250242	$13.400000	$10.801926	$13.400000	$10.805221
Commercial/Industrial and Public Utility Real	13.400000	11.272328	13.400000	12.183084	13.400000	12.220579
General Business and Public Utility Personal	13.400000	13.400000	13.400000	13.400000	13.400000	13.400000
Total Millage by type of Property						
Residential/Agricultural Real	$14.850000	$9.700242	$14.850000	$12.251926	$14.850000	$12.255221
Commercial/Industrial and Public Utility Real	14.850000	12.722328	14.850000	13.633084	14.850000	13.670579
General Business and Public Utility Personal	14.850000	14.850000	14.850000	14.850000	14.850000	14.850000
Total Weighted Average Tax Rate	$12.720149		$12.720520		$12.727052	

2021		2020		2019	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$1.000000	$1.000000	$0.900000	$0.900000	$0.500000	$0.500000
0.450000	0.450000	0.550000	0.550000	0.950000	0.950000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
3.900000	3.521797	3.900000	3.513451	3.900000	3.512265
3.900000	3.655091	3.900000	3.646293	3.900000	3.598845
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
4.800000	4.334520	4.800000	4.324248	4.800000	4.322788
4.800000	4.498574	4.800000	4.487745	4.800000	4.429348
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
0.000000	0.000000	3.900000	3.513451	3.900000	3.512265
0.000000	0.000000	3.900000	3.646293	3.900000	3.598845
0.000000	0.000000	3.900000	3.900000	3.900000	3.900000
4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
$13.400000	$12.556317	$12.600000	$11.351150	$12.600000	$11.347318
13.400000	12.853665	12.600000	11.780331	12.600000	11.627038
13.400000	13.400000	12.600000	12.600000	12.600000	12.600000
$14.850000	$14.006317	$14.050000	$12.801150	$14.050000	$12.797318
14.850000	14.303665	14.050000	13.230331	14.050000	13.077038
14.850000	14.850000	14.050000	14.050000	14.050000	14.050000
$14.126330		$12.972546		$12.925504	

(continued)

Cuyahoga County, Ohio

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

	2018		2017	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage				
Operating	$0.500000	$0.500000	$0.500000	$0.500000
Bond Retirement	0.950000	0.950000	0.950000	0.950000
Total Unvoted Millage	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy				
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.857935	3.900000	3.847444
Commercial/Industrial and Public Utility Real	3.900000	3.886397	3.900000	3.888351
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.748227	4.800000	4.735315
Commercial/Industrial and Public Utility Real	4.800000	4.783258	4.800000	4.785662
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.857935	3.900000	3.847444
Commercial/Industrial and Public Utility Real	3.900000	3.886397	3.900000	3.883510
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	$12.464097	$12.600000	$12.430203
Commercial/Industrial and Public Utility Real	12.600000	12.556052	12.600000	12.557523
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property				
Residential/Agricultural Real	$14.050000	$13.914097	$14.050000	$13.880203
Commercial/Industrial and Public Utility Real	14.050000	14.006052	14.050000	14.007523
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	$13.945717		$13.922328	

2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$0.500000	$0.500000	$0.600000	$0.600000
0.950000	0.950000	0.850000	0.850000
1.450000	1.450000	1.450000	1.450000
3.900000	3.844218	3.900000	3.900000
3.900000	3.900000	3.900000	3.869471
3.900000	3.900000	3.900000	3.900000
4.800000	4.731346	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000
3.900000	3.844218	3.900000	3.900000
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
$12.600000	$12.419782	$12.600000	$12.600000
12.600000	12.600000	12.600000	12.569471
12.600000	12.600000	12.600000	12.600000
$14.050000	$13.869782	$14.050000	$14.050000
14.050000	14.050000	14.050000	14.019471
14.050000	14.050000	14.050000	14.050000
$13.927003		$14.040792	

(continued)

Cuyahoga County, Ohio

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

	2024		2023		2022	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Overlapping Rates by Taxing District						
Cities and Villages						
Bay Village	$14.900000	$14.900000	$14.900000	$14.900000	$14.900000	$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.279755	8.900000	7.279755	8.900000	7.284116
Berea	16.800000	12.235096	16.800000	12.235096	16.800000	12.236568
Bratenahl	13.500000	11.786516	13.500000	11.786516	15.000000	12.998919
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.669940	12.520000	9.669940	12.520000	9.672102
Brook Park	4.750000	4.655761	4.750000	4.655761	4.750000	4.655734
Brooklyn	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.300000	6.718497	8.300000	6.718497	8.300000	6.721043
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	6.508539	13.600000	6.508539	13.600000	6.509696
Fairview Park	13.290000	12.727710	11.800000	11.350342	11.800000	11.350191
Garfield Heights	30.300000	30.300000	28.500000	28.500000	29.130000	29.130000
Gates Mills	14.480000	12.298362	14.480000	12.298362	14.480000	12.295011
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	15.651828	20.700000	15.651828	20.700000	15.651828
Highland Heights	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.093288	16.100000	16.093288	16.100000	16.097616
Independence	2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	18.568353	20.000000	18.568353	20.000000	18.566466
Mayfield	5.000000	3.721684	5.000000	3.721684	5.000000	3.721804
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.649506	5.450000	4.649506	5.450000	4.649516
Moreland Hills	10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	29.766338	31.800000	29.766338	31.800000	29.771964
North Olmsted	11.500000	11.500000	11.800000	11.800000	12.200000	12.200000
North Randall	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
North Royalton	8.200000	6.304473	8.200000	6.304473	8.200000	5.962863
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	8.383372	12.650000	8.383372	12.650000	8.394068
Orange	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.248972	7.400000	6.248972	7.400000	6.248464

2021		2020		2019	
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	6.008651	8.900000	5.797442	8.900000	5.797442
16.800000	12.563010	16.800000	12.558963	16.800000	12.558963
15.000000	14.050674	15.000000	13.940055	15.000000	13.940055
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
12.520000	9.859300	12.520000	9.858712	12.520000	9.858712
4.750000	4.669825	4.750000	4.669556	4.750000	4.669556
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	7.313613	8.300000	7.303565	8.300000	7.303565
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	12.420000	12.420000	12.420000	12.420000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
13.600000	6.998155	13.600000	6.986345	13.600000	6.986345
11.800000	11.471785	11.800000	11.471355	11.800000	11.471355
28.500000	28.500000	28.300000	28.300000	28.300000	28.300000
14.480000	12.457864	14.400000	12.257552	14.400000	12.257552
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	12.257738	20.700000	11.537813	20.700000	11.537813
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
16.100000	16.100000	16.100000	16.100000	16.100000	16.100000
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	19.490484	20.000000	19.474759	20.000000	19.474759
5.000000	3.753969	7.300000	4.166824	7.300000	4.166824
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.682451	5.450000	4.682590	5.450000	4.682590
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
31.800000	30.966066	31.800000	30.859703	31.800000	30.859703
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
4.800000	4.464126	4.800000	4.457978	4.800000	4.457978
8.200000	6.425633	8.200000	6.427938	8.200000	6.427938
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	9.199854	12.650000	9.214382	12.650000	9.214382
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
7.400000	6.937256	7.400000	6.935628	7.400000	6.935628

(continued)

Cuyahoga County, Ohio

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

	2018		2017	
	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	7.332735	8.900000	7.530500
Berea	16.800000	12.563995	16.800000	12.785800
Bratenahl	15.000000	13.941294	15.000000	15.000000
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.860572	11.820000	9.296000
Brook Park	4.750000	4.669555	4.750000	4.680300
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.300000	7.302091	8.900000	8.291600
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.420000	12.420000	12.420000	12.420000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	6.982292	13.600000	7.463200
Fairview Park	11.800000	11.471225	11.800000	11.562900
Garfield Heights	29.300000	29.300000	28.060000	28.060000
Gates Mills	14.400000	12.260846	14.400000	12.659200
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.037192	20.700000	12.410000
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	8.100000	8.100000	8.100000	8.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	19.467503	20.000000	20.000000
Mayfield	7.300000	4.166143	7.300000	4.220400
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.682524	5.450000	4.706900
Moreland Hills	10.300000	10.300000	7.300000	7.300000
Newburgh Heights	31.800000	30.857983	31.800000	31.800000
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.457978	4.800000	4.555000
North Royalton	8.200000	6.428721	8.200000	6.837800
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.216516	12.650000	9.804900
Orange	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.934888	7.400000	7.400000

2016		2015	
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	7.515612	8.900000	7.511658
16.800000	12.781450	15.800000	11.785550
15.000000	14.904660	15.000000	14.908092
8.210000	8.210000	8.210000	8.210000
11.820000	9.295401	11.820000	9.295845
4.750000	4.683319	4.750000	4.683302
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
9.300000	8.690110	9.400000	8.784220
12.700000	12.700000	12.700000	12.700000
13.920000	13.920000	13.920000	13.920000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	7.443535	13.600000	7.425232
11.800000	11.564046	11.800000	11.563628
29.400000	29.400000	27.200000	27.200000
14.400000	12.593715	14.400000	12.604077
3.300000	3.300000	3.300000	3.300000
20.700000	12.408438	20.700000	12.447309
4.000000	4.000000	4.000000	4.000000
8.100000	8.100000	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
16.800000	16.800000	16.800000	16.800000
7.300000	4.217985	7.300000	4.217557
10.000000	10.000000	10.000000	10.000000
5.450000	4.706684	5.450000	4.706602
7.300000	7.300000	7.300000	7.300000
31.800000	30.978938	31.800000	30.964893
13.300000	13.300000	13.300000	13.300000
4.800000	4.555074	4.800000	4.555074
8.200000	6.020467	8.200000	6.019556
3.800000	3.800000	3.800000	3.800000
12.650000	9.801611	13.350000	10.503048
7.000000	7.000000	7.100000	7.100000
7.500000	7.500000	7.500000	7.500000

(continued)

Cuyahoga County, Ohio

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

	2024		2023		2022	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Cities and Villages (continued)						
Parma Heights	$10.000000	$10.000000	$10.000000	$10.000000	$10.000000	$10.000000
Pepper Pike	9.500000	9.016844	9.500000	9.016844	9.500000	9.022664
Richmond Heights	17.100000	14.555208	17.100000	14.555208	17.100000	14.555240
Rocky River	9.900000	9.900000	10.550000	10.550000	10.650000	10.650000
Seven Hills	13.240000	11.153169	13.240000	11.153169	13.240000	11.150992
Shaker Heights	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.606222	3.800000	3.606222	3.800000	3.606234
South Euclid	18.850000	16.950668	18.850000	16.950668	18.850000	16.957631
Strongsville	7.800000	5.358918	9.300000	6.258912	9.300000	6.259749
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.342471	6.700000	6.342471	6.700000	6.341480
Walton Hills	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	5.785097	9.700000	5.785097	9.700000	5.784718
Westlake	9.520000	9.520000	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
Townships						
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
Olmsted Township	31.500000	18.252389	31.500000	18.252389	31.500000	18.252639
School Districts						
Bay Village City	128.160000	42.610912	128.430000	51.273495	121.780000	44.633674
Beachwood City	93.580000	36.491531	91.180000	39.332618	91.500000	39.667879
Bedford City	85.620000	39.104243	75.720000	36.657572	75.720000	36.648708
Berea City	81.500000	31.453813	81.500000	38.193188	81.900000	38.600423
Brecksville-Broadview Heights City	82.530000	31.154630	82.630000	36.998592	82.790000	37.160642
Brooklyn City	64.760000	47.060011	61.550000	47.639538	63.700000	49.786859
Chagrin Falls Exempted Village	123.330000	44.131048	123.570000	54.200126	124.000000	54.657034
Cleveland Heights-University Heights City	159.800000	59.624752	158.300000	77.876834	158.300000	77.876834
Cleveland Municipal	92.700000	39.804838	84.100000	45.748138	84.100000	45.750328
Cuyahoga Heights Local	43.700000	28.045378	35.700000	25.482993	35.700000	25.470329
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
East Cleveland City	88.380000	35.303849	88.380000	54.708000	88.380000	54.696195
Euclid City	93.220000	45.994028	94.070000	57.217704	105.920000	69.082902
Fairview Park City	101.840000	40.935743	101.840000	47.950513	105.220000	51.320938
Garfield Heights City	71.260000	56.651373	71.260000	61.208392	78.510000	68.452016
Independence Local	34.450000	31.853855	34.850000	32.449608	34.850000	32.451077
Lakewood City	122.230000	37.564588	122.230000	46.073980	122.230000	46.063946
Maple Heights City	81.300000	55.092061	81.300000	60.874605	90.200000	69.764283
Mayfield City	95.670000	42.698713	90.670000	46.737791	90.670000	46.742283
North Olmsted City	103.800000	44.136834	103.800000	53.510778	96.500000	46.201054
North Royalton City	64.700000	39.419562	64.700000	39.502352	66.700000	41.502734
Olmsted Falls City	107.500000	41.085503	106.900000	50.022854	106.900000	50.034740
Orange City	90.200000	35.066739	90.900000	42.249961	90.900000	42.332843

2021		2020		2019	
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	8.920060	9.500000	8.922252	9.500000	8.922252
17.100000	14.685076	18.300000	15.879951	18.300000	15.879951
10.680000	10.680000	10.680000	10.680000	10.680000	10.680000
13.240000	11.720503	13.490000	11.742329	13.490000	11.742329
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
3.800000	3.632479	3.800000	3.631989	3.800000	3.631989
18.850000	18.099596	18.850000	18.057545	18.850000	18.057545
9.300000	6.769892	9.300000	6.769699	9.300000	6.769699
13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
6.700000	6.535246	6.700000	6.531354	6.700000	6.531354
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
9.700000	6.255713	9.700000	6.242885	9.700000	6.242885
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
31.500000	20.316421	31.500000	20.375408	31.500000	20.375408
121.780000	50.524446	121.780000	50.393615	121.780000	50.393615
91.700000	42.805287	92.100000	43.112104	92.100000	43.112104
75.720000	42.399405	75.720000	42.290278	75.720000	42.290278
81.900000	44.486876	82.100000	44.663901	82.100000	44.663901
82.790000	41.425156	82.630000	41.231976	82.630000	41.231976
64.000000	53.801596	64.800000	54.350155	64.800000	54.350155
124.100000	57.881441	124.100000	59.394790	124.100000	59.394790
158.300000	86.603878	153.600000	81.325951	153.600000	81.325951
84.300000	54.635189	79.100000	49.324018	79.100000	49.324018
35.700000	28.179100	35.700000	28.150585	35.700000	28.150585
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
88.380000	59.308979	95.100000	65.803800	95.100000	65.803800
105.320000	74.884393	97.120000	66.529621	97.120000	66.529621
106.020000	59.680287	98.120000	51.758149	98.120000	51.758149
78.510000	67.609837	80.060000	68.898805	80.060000	68.898805
35.300000	33.084754	35.700000	33.439654	35.700000	33.439654
122.230000	54.993331	122.230000	54.936816	122.230000	54.936816
90.200000	73.389422	92.700000	75.808031	92.700000	75.808031
90.670000	50.525620	90.670000	50.262639	90.670000	50.262639
96.500000	53.625713	96.500000	53.612730	96.500000	53.612730
66.700000	41.554232	67.000000	41.854432	67.000000	41.854432
106.900000	56.348516	99.700000	49.287473	99.700000	49.287473
90.900000	44.480997	91.000000	44.348320	91.000000	44.348320

(continued)

Cuyahoga County, Ohio

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

	2018		2017	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Cities and Villages (continued)				
Parma Heights	$10.000000	$10.000000	$10.000000	$10.000000
Pepper Pike	9.500000	8.899460	9.500000	9.323700
Richmond Heights	18.300000	15.877834	18.300000	15.978800
Rocky River	10.680000	10.680000	10.800000	10.800000
Seven Hills	13.490000	11.751933	14.390000	14.210000
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.631852	3.800000	3.651200
South Euclid	18.850000	18.041071	18.850000	18.774400
Strongsville	9.300000	6.774886	9.300000	7.161100
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.531603	6.700000	6.698700
Walton Hills	3.300000	3.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.240042	9.700000	6.624500
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	16.431962	27.500000	17.749400
School Districts				
Bay Village City	122.180000	50.763515	122.180000	57.492400
Beachwood City	92.100000	43.104780	86.200000	40.307700
Bedford City	75.720000	42.253929	75.720000	45.311600
Berea City	82.200000	44.786119	82.200000	48.682500
Brecksville-Broadview Heights City	82.790000	41.432350	82.890000	44.838300
Brooklyn City	58.700000	47.917055	58.600000	48.792000
Chagrin Falls Exempted Village	124.100000	59.382479	124.100000	61.573300
Cleveland Heights-University Heights City	154.200000	81.799266	156.090000	88.487500
Cleveland Municipal	79.300000	49.475411	79.300000	52.627400
Cuyahoga Heights Local	35.700000	28.150236	35.700000	30.136000
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	65.726392	95.100000	57.918000
Euclid City	98.820000	68.176529	109.820000	85.479800
Fairview Park City	98.720000	52.351431	98.720000	57.008900
Garfield Heights City	86.260000	74.943566	86.260000	77.018700
Independence Local	36.700000	34.442796	36.700000	34.743900
Lakewood City	122.730000	55.332758	122.730000	62.945900
Maple Heights City	92.700000	75.770493	91.500000	77.326000
Mayfield City	90.670000	50.235383	90.670000	53.920900
North Olmsted City	97.100000	54.191518	97.100000	59.966300
North Royalton City	68.500000	43.335118	68.500000	44.443100
Olmsted Falls City	100.000000	49.675918	100.000000	53.739500
Orange City	91.000000	44.338986	91.200000	45.980300

2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$10.000000	$10.000000	$10.000000	$10.000000
9.500000	9.355268	9.500000	9.355812
18.300000	15.974206	18.100000	15.772793
10.800000	10.800000	10.900000	10.900000
14.390000	14.204797	11.100000	10.909649
9.900000	9.900000	9.900000	9.900000
3.800000	3.650482	3.800000	3.650497
18.850000	18.792139	16.350000	16.281713
9.300000	7.162724	9.300000	7.167184
13.200000	13.200000	13.200000	13.200000
6.700000	6.696303	6.700000	6.700000
0.300000	0.300000	0.300000	0.300000
9.700000	6.622592	9.700000	6.617481
9.520000	9.520000	9.520000	9.520000
4.300000	4.300000	4.300000	4.300000
0.400000	0.400000	0.400000	0.400000
27.500000	17.717045	27.500000	17.732754
122.410000	57.719226	116.810000	52.051219
86.400000	40.494561	86.400000	40.452382
75.720000	45.204464	75.720000	45.165202
82.200000	48.641710	78.000000	44.455348
77.000000	38.920953	77.000000	38.956292
59.800000	49.583461	59.800000	51.751117
115.200000	53.245970	115.300000	53.312697
155.590000	87.455183	149.590000	81.308088
79.300000	52.527150	79.300000	52.479460
35.700000	30.116468	35.700000	30.136095
2.000000	2.000000	2.000000	2.000000
95.100000	57.716094	95.100000	57.553095
110.920000	86.405578	102.020000	77.343905
98.620000	56.965758	96.170000	54.497261
87.760000	78.487678	81.060000	77.627637
36.700000	34.732875	36.100000	34.102196
122.730000	62.852731	122.730000	62.866527
91.500000	76.886700	88.700000	75.860340
90.720000	53.838781	84.120000	47.229450
96.900000	59.738085	96.900000	59.732904
65.700000	41.636615	65.700000	41.640685
100.400000	54.041656	102.200000	55.818750
91.200000	45.679273	91.200000	45.657839

(continued)

Cuyahoga County, Ohio

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

	2024		2023		2022	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)						
Parma City	$71.200000	$38.275296	$71.200000	$42.895212	$74.900000	$46.191073
Polaris Joint Vocational	3.090000	2.411724	3.090000	2.527326	3.090000	2.527380
Richmond Heights Local	99.680000	44.713982	99.580000	55.643860	99.980000	56.045290
Rocky River City	95.170000	33.403796	95.170000	40.375341	90.270000	35.470087
Shaker Heights City	192.080000	68.707880	188.830000	86.447652	189.180000	86.870521
Solon City	88.800000	39.429333	89.100000	48.324273	89.100000	48.325639
South Euclid-Lyndhurst City	113.290000	46.131930	113.290000	59.080535	113.290000	59.105591
Strongsville City	80.380000	27.222483	86.680000	38.277636	86.980000	38.585182
Warrensville Heights City	95.050000	44.229331	97.500000	60.028516	97.800000	59.523021
Westlake City	68.550000	25.824247	68.800000	30.173479	69.700000	31.079778
Special Districts						
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	4.932866	10.000000	6.926463	10.000000	6.934617
Cleveland Library	8.800000	4.278621	8.800000	6.291359	8.800000	6.291734
Cleveland Metroparks	2.750000	2.113664	2.750000	2.740396	2.750000	2.150196
Cleveland-Cuyahoga Port Authority	0.130000	0.067825	0.130000	0.088803	0.130000	0.088830
Cuyahoga Community College	5.300000	3.441459	4.900000	3.951521	4.900000	3.952576
Cuyahoga County Library	3.500000	2.219549	3.500000	2.831057	3.500000	2.831990
East Cleveland Library	7.000000	3.918397	7.000000	6.409354	7.000000	6.407842
Euclid Library	7.100000	3.917544	5.600000	4.107908	5.600000	4.109722
Lakewood Library	3.500000	1.189898	3.500000	1.541209	3.500000	1.540741
Rocky River Library	6.100000	2.632175	6.100000	3.322936	6.100000	3.322327
Shaker Heights Library	5.900000	3.741013	5.900000	5.034223	5.900000	5.038917
Westlake Library	3.400000	2.232849	2.800000	2.181995	2.800000	2.182628

(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

2021		2020		2019	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$74.900000	$51.432002	$74.900000	$51.415802	$74.900000	$51.415802
3.090000	2.685750	3.090000	2.685881	3.090000	2.685881
99.980000	60.836450	99.980000	60.633940	99.980000	60.633940
91.270000	41.920526	91.370000	41.942780	91.370000	41.942780
189.180000	91.806222	189.180000	91.329051	189.180000	91.329051
89.100000	51.998431	89.100000	51.937272	89.100000	51.937272
113.290000	68.882865	106.390000	61.771130	106.390000	61.771130
87.480000	43.737211	87.680000	43.935475	87.680000	43.935475
97.800000	67.830347	98.400000	68.230822	98.400000	68.230822
69.800000	33.638283	69.150000	32.964371	69.150000	32.964371
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	7.819050	10.000000	7.756592	10.000000	7.756592
8.800000	7.735680	8.800000	7.753247	8.800000	7.753247
2.750000	2.484851	2.750000	2.479656	2.750000	2.479656
0.130000	0.103225	0.130000	0.102981	0.130000	0.102981
4.900000	4.512099	4.900000	4.503539	4.900000	4.503539
3.500000	3.263570	2.500000	2.259417	2.500000	2.259417
7.000000	6.327258	7.000000	6.571145	7.000000	6.571145
5.600000	4.873108	5.600000	4.770735	5.600000	4.770735
3.500000	1.958484	3.500000	1.955490	3.500000	1.955490
6.100000	3.955479	6.100000	3.946451	6.100000	3.946451
5.900000	5.050040	5.900000	5.156871	5.900000	5.156871
2.800000	2.440863	2.800000	2.438352	2.800000	2.438352

(continued)

Cuyahoga County, Ohio

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

	2018		2017	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)				
Parma City	$75.860000	$52.373326	$75.860000	$55.440700
Polaris Joint Vocational	3.090000	2.687887	3.090000	2.940200
Richmond Heights Local	99.980000	60.544657	99.980000	64.626000
Rocky River City	91.570000	42.170058	90.470000	47.288200
Shaker Heights City	190.480000	92.546473	190.480000	99.059600
Solon City	82.200000	45.021038	82.200000	47.334300
South Euclid-Lyndhurst City	106.390000	61.702749	107.700000	67.602900
Strongsville City	81.780000	38.081306	81.780000	41.015600
Warrensville Heights City	99.700000	69.477602	93.200000	68.873400
Westlake City	69.900000	33.705595	69.900000	35.843400
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	7.742905	10.000000	8.261500
Cleveland Library	8.800000	7.483562	6.800000	6.348500
Cleveland Metroparks	2.750000	2.482653	2.750000	2.718300
Cleveland-Cuyahoga Port Authority	0.130000	0.102946	0.130000	0.113100
Cuyahoga Community College	4.500000	4.102322	4.500000	4.456900
Cuyahoga County Library	2.500000	2.259610	2.500000	2.475500
East Cleveland Library	7.000000	6.567897	7.000000	7.000000
Euclid Library	5.600000	4.840130	5.600000	5.600000
Lakewood Library	3.500000	1.949976	3.500000	2.353400
Rocky River Library	6.100000	3.949625	6.100000	4.672000
Shaker Heights Library	5.900000	5.111647	4.000000	3.840000
Westlake Library	2.800000	2.437430	2.800000	2.662000

2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$75.810000	$55.367492	$75.710000	$55.246306
3.090000	2.958830	2.400000	2.269927
87.900000	52.440908	87.900000	52.403997
89.550000	46.352087	89.550000	46.297021
186.730000	94.724322	186.730000	94.562129
82.200000	47.252560	82.200000	47.254301
107.700000	66.667021	107.800000	66.933370
81.780000	41.028811	81.780000	41.060653
92.400000	68.038221	91.700000	67.265322
70.200000	36.121033	70.100000	36.054581
0.800000	0.800000	0.800000	0.800000
10.000000	8.215619	10.000000	8.202961
6.800000	6.346494	6.800000	6.345544
2.750000	2.711249	2.750000	2.711903
0.130000	0.112770	0.130000	0.113000
4.000000	3.946094	4.000000	3.942787
2.500000	2.470717	2.500000	2.469462
7.000000	7.000000	7.000000	7.000000
5.600000	5.573114	5.600000	5.600000
3.500000	2.348422	3.500000	2.349153
6.100000	4.669830	6.100000	4.662549
4.000000	3.814384	4.000000	3.807300
2.800000	2.659630	2.800000	2.663155

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
2024	$450,271,588	$432,051,788	96%	$16,845,505	$448,897,293
2023	445,307,783	425,620,987	96	19,809,218	445,430,205
2022	442,395,284	418,928,314	95	18,663,010	437,591,324
2021	433,648,732	414,300,248	96	14,846,744	429,146,992
2020	396,121,569	377,892,105	95	13,427,801	391,319,906
2019	394,215,078	373,184,992	95	15,345,256	388,530,248
2018	389,309,421	367,875,903	94	14,487,529	382,363,432
2017	385,385,192	364,537,824	95	12,774,286	377,312,110
2016	382,979,333	361,158,218	94	11,936,372	373,094,590
2015	389,287,547	356,148,056	91	14,333,024	370,481,080

(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
100%	$43,169,444	9.6%
100	46,117,287	10.4
99	52,374,509	11.8
99	52,746,968	12.2
99	49,878,101	12.6
99	47,320,406	12.0
98	50,799,001	13.0
98	50,418,001	13.1
97	53,724,467	14.0
95	88,227,798	22.7

Cuyahoga County, Ohio

Principal Real Property Taxpayers
2024 and 2015 (1)

Taxpayer	2024 Real Property Assessed Valuation	2024 Percentage of Real Assessed Valuation
Clevland Clinic Foundation	$168,968,440	0.50%
K&D Properties	146,002,650	0.43
Stark Enterprises	144,161,980	0.43
City of Cleveland (2)	124,012,390	0.37
Brookfield Properties	88,169,620	0.26
127 PS Fee Owner LLC	82,988,820	0.25
Cleveland-Cuyahoga County Port Authority	75,227,670	0.22
University Hospitals Health Systems	73,483,070	0.22
First Interstate	67,791,080	0.20
Cleveland Propco II, LLC	65,227,740	0.19
Totals	$1,036,033,460	3.07%
Total Real Property Assessed Valuation	$33,753,636,150	

Taxpayer	2015 Real Property Assessed Valuation	2015 Percentage of Real Assessed Valuation
City of Cleveland (2)	$106,660,520	0.40%
Cleveland-Cuyahoga County Port Authority	104,869,530	0.39
Key Center Properties, LLC	80,915,000	0.30
Southpark Mall, LLC	72,455,110	0.27
Beachwood Place, LTD	67,284,080	0.25
Progressive Corporation	57,346,700	0.21
Eaton Corporation	50,208,980	0.19
Rock Ohio Caesar's Cleveland, LLC	49,792,550	0.19
PNC Financial	44,796,690	0.17
Cleveland Financial Associates	43,903,130	0.16
Totals	$678,232,290	2.53%
Total Real Property Assessed Valuation	$26,838,589,310	

(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
2024	1,240,594	$98,276,882,599	$225,064,969	0.2290%	$181.42
2023	1,233,088	97,514,873,138	238,152,736	0.2442	193.14
2022	1,236,041	96,926,151,071	251,010,600	0.2590	203.08
2021	1,249,387	85,539,303,675	265,330,366	0.3102	212.37
2020	1,227,883	85,041,547,503	279,060,534	0.3281	227.27
2019	1,235,072	85,155,097,309	259,469,382	0.3047	210.08
2018	1,243,857	77,666,605,361	200,766,146	0.2585	161.41
2017	1,248,514	77,102,660,501	222,259,855	0.2883	178.02
2016	1,249,352	77,031,383,253	242,795,758	0.3152	194.34
2015	1,255,921	77,698,574,425	262,455,208	0.3378	208.97

(1) 2018-2024 U.S. Census Bureau, 2018-2024 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates

(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 resouces 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

	Governmental Activities								
Year	General Obligation Bonds	Revenue Bonds	Certificates of Participation	Financed Purchases	OPWC Loans	OWDA Loans	Leases Payable	Loans Payable	SBITAs Payable
2024	$225,064,969	$588,269,658	$137,418,391	$162,812,967	$156,942	$842,188	$6,099,428	$0	$10,488,084
2023	238,152,736	595,383,368	169,347,714	197,943,895	221,225	916,025	8,840,951	0	11,089,702
2022	251,010,600	661,438,822	183,827,155	231,083,108	284,649	987,394	10,115,961	0	6,163,337
2021	265,330,366	467,071,168	197,622,397	262,802,089	378,492	1,056,376	12,383,253	0	0
2020	279,060,534	496,276,119	210,750,127	279,007,698	409,773	1,123,052	0	0	0
2019	259,469,382	596,158,206	223,265,971	307,766,236	469,219	1,187,498	0	0	0
2018	200,766,146	681,206,878	235,169,929	334,950,486	531,781	1,218,908	0	366,385	0
2017	222,259,855	712,717,846	246,517,627	361,144,312	594,345	0	0	1,082,992	0
2016	242,795,758	597,515,568	256,864,058	378,556,966	625,627	0	0	1,778,577	0
2015	262,455,208	629,675,513	256,864,058	402,036,652	688,189	0	0	2,953,755	0

Note: The County reported the impact of GASB Statements No. 87 and 91 beginning in 202

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

Source: Cuyahoga County Fiscal Offic

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Leases Payable	OPWC Loans	OWDA Loans			
$2,707,665	$2,033,171	$7,887,234	$1,143,780,697	1.46 %	$922
2,733,843	2,177,397	8,770,039	1,235,576,895	1.58	1,002
2,759,322	2,321,621	9,539,566	1,359,531,535	1.82	1,100
2,784,123	2,465,845	10,368,229	1,222,262,338	1.63	978
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

Cuyahoga County, Ohio

Computation of Legal Debt Margin

Last Ten Years

	2024		2023	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	$35,371,007,660	$35,371,007,660	$35,068,729,550	$35,068,729,550
Debt Limitation	$882,775,192	$353,710,077	$875,218,239	$350,687,296
Total Outstanding Debt:				
General Obligation Bonds	216,475,000	216,475,000	228,740,000	228,740,000
Revenue Bonds	560,425,000	560,425,000	566,495,000	566,495,000
Certificates of Participation	131,580,000	131,580,000	152,220,000	152,220,000
Loans Payable	999,130	999,130	1,137,250	1,137,250
OPWC Enterprise Loans	2,033,171	2,033,171	2,177,397	2,177,397
OWDA Loans	7,887,234	7,887,234	8,770,039	8,770,039
Total	919,399,535	919,399,535	959,539,686	959,539,686
Exemptions:				
Sports Facilities Improvement General Obligation Bonds	51,880,000	51,880,000	57,060,000	57,060,000
Revenue Bonds	560,425,000	560,425,000	566,495,000	566,495,000
Certificates of Participation	131,580,000	131,580,000	152,220,000	152,220,000
Loans Payable	999,130	999,130	1,137,250	1,137,250
OPWC Enterprise Loans	2,033,171	2,033,171	2,177,397	2,177,397
OWDA Loans	7,887,234	7,887,234	8,770,039	8,770,039
Debt Service Fund Balance	28,390,497	28,390,497	31,068,474	31,068,474
Total	783,195,032	783,195,032	818,928,160	818,928,160
Net Debt	136,204,503	136,204,503	140,611,526	140,611,526
Total Legal Debt Margin	$746,570,689	$217,505,574	$734,606,713	$210,075,770
Legal Debt Margin as a Percentage of the Debt Limit	84.57%		83.93%	

(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	876,775,192		869,218,239
	$882,775,192		$875,218,239

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

2022		2021		2020	
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)
$34,805,564,870	$34,805,564,870	$30,773,798,250	$30,773,798,250	$30,548,210,750	$30,548,210,750
$868,639,122	$348,055,649	$767,844,956	$307,737,983	$762,205,269	$305,482,108
240,795,000	240,795,000	254,150,000	254,150,000	266,975,000	266,975,000
627,220,000	627,220,000	437,180,000	437,180,000	478,075,000	478,075,000
165,235,000	165,235,000	177,635,000	177,635,000	189,435,000	189,435,000
1,272,043	1,272,043	1,434,868	1,434,868	1,532,825	1,532,825
2,321,621	2,321,621	2,465,845	2,465,845	2,610,069	2,610,069
9,539,566	9,539,566	10,368,229	10,368,229	11,196,247	11,196,247
1,046,383,230	1,046,383,230	883,233,942	883,233,942	949,824,141	949,824,141
62,175,000	62,175,000	67,225,000	67,225,000	72,225,000	72,225,000
627,220,000	627,220,000	437,180,000	437,180,000	478,075,000	478,075,000
165,235,000	165,235,000	177,635,000	177,635,000	189,435,000	189,435,000
1,272,043	1,272,043	1,434,868	1,434,868	1,532,825	1,532,825
2,321,621	2,321,621	2,465,845	2,465,845	2,610,069	2,610,069
9,539,566	9,539,566	10,368,229	10,368,229	11,196,247	11,196,247
61,169,052	61,169,052	39,351,137	39,351,137	44,238,100	44,238,100
928,932,282	928,932,282	735,660,079	735,660,079	799,312,241	799,312,241
117,450,948	117,450,948	147,573,863	147,573,863	150,511,900	150,511,900
$751,188,174	$230,604,701	$620,271,093	$160,164,120	$611,693,369	$154,970,208
86.48%		80.78%		80.25%	
	$3,000,000		$3,000,000		$3,000,000
	3,000,000		3,000,000		3,000,000
	862,639,122		761,844,956		756,205,269
	$868,639,122		$767,844,956		$762,205,269

(continued)

Cuyahoga County, Ohio

Computation of Legal Debt Margin (continued)
Last Ten Years

	2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	$30,536,604,620	$30,536,604,620	$27,878,269,480	$27,878,269,480
Debt Limitation	$761,915,116	$305,366,046	$695,456,737	$278,782,695
Total Outstanding Debt:				
General Obligation Bonds	245,065,000	245,065,000	188,010,000	188,010,000
Revenue Bonds	587,120,000	587,120,000	643,760,000	643,760,000
Certificates of Participation	200,685,000	200,685,000	211,385,000	211,385,000
Loans Payable	1,345,885	1,345,885	1,416,331	1,416,331
OPWC Enterprise Loans	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,308,670	11,308,670	11,779,660	11,779,660
Total	1,047,330,070	1,047,330,070	1,058,143,083	1,058,143,083
Exemptions:				
Sports Facilities Improvement General Obligation Bonds	76,545,000	76,545,000	0	0
Revenue Bonds	587,120,000	587,120,000	643,760,000	643,760,000
Certificates of Participation	200,685,000	200,685,000	211,385,000	211,385,000
Loans Payable	1,345,885	1,345,885	1,416,331	1,416,331
OPWC Enterprise Loans	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,308,670	11,308,670	11,779,660	11,779,660
Debt Service Fund Balance	47,742,782	47,742,782	73,736,289	73,736,289
Total	926,552,852	926,552,852	943,869,372	943,869,372
Net Debt	120,777,218	120,777,218	114,273,711	114,273,711
Total Legal Debt Margin	$641,137,898	$184,588,828	$581,183,026	$164,508,984
Legal Debt Margin as a Percentage of the Debt Limit	84.15%		83.57%	
(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		755,915,116		689,456,737
		$761,915,116		$695,456,737

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

Source: Cuyahoga County Office of Budget and Management

2017		2016		2015	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
$27,623,744,450	$27,623,744,450	$27,526,151,060	$27,526,151,060	$27,733,453,110	$27,733,453,110
$689,093,611	$276,237,445	$686,653,777	$275,261,511	$691,836,328	$277,334,531
207,485,000	207,485,000	226,090,000	226,090,000	243,900,000	243,900,000
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
1,677,337	1,677,337	2,404,204	2,404,204	3,641,944	3,641,944
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
1,115,603,317	1,115,603,317	1,029,960,521	1,029,960,521	1,080,428,315	1,080,428,315
0	0	0	0	0	0
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
1,677,337	1,677,337	2,404,204	2,404,204	3,641,944	3,641,944
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
48,772,689	48,772,689	62,152,263	62,152,263	65,996,946	65,996,946
957,736,006	957,736,006	867,667,784	867,667,784	904,925,261	904,925,261
157,867,311	157,867,311	162,292,737	162,292,737	175,503,054	175,503,054
$531,226,300	$118,370,134	$524,361,040	$112,968,774	$516,333,274	$101,831,477
77.09%		76.36%		74.63%	
	$3,000,000		$3,000,000		$3,000,000
	3,000,000		3,000,000		3,000,000
	683,093,611		680,653,777		685,836,328
	$689,093,611		$686,653,777		$691,836,328

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2024

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	$225,064,969	100.00 %	$225,064,969
Revenue Bonds	588,269,658	100.00	588,269,658
Certificates of Participation	137,418,391	100.00	137,418,391
Loans	999,130	100.00	999,130
Financed Purchases	162,812,967	100.00	162,812,967
Lease Payable	6,099,428	100.00	6,099,428
SBITA Payable	10,488,084	100.00	10,488,084
Total County	1,131,152,627		1,131,152,627
Overlapping			
All Cities wholly within County	980,089,796	100.00	980,089,796
All Villages wholly within County	33,985,905	100.00	33,985,905
All Townships wholly within County	275,000	100.00	275,000
All School Districts (S.D.) wholly within County	1,379,927,167	100.00	1,379,927,167
Cuyahoga Community College	177,515,000	100.00	177,515,000
Strongsville, City S.D.	55,570,000	99.71	55,408,847
Olmsted Falls City S.D.	28,050,719	96.99	27,206,392
Chagrin Falls Exempted Village S.D.	28,683,065	63.41	18,187,932
Total Overlapping	2,684,096,652		2,672,596,039
Total Applicable to Cuyahoga County	$3,815,249,279		$3,803,748,666

(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 2023 tax year, 2024 collection year.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage
Excise Tax Bonds
Last Nine Years (1)(2)

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2024	$0	$0	$0	$0	N/A
2023	0	0	0	0	N/A
2022	0	0	0	0	N/A
2021	0	0	0	0	N/A
2020	0	0	0	0	N/A
2019	0	0	0	0	N/A
2018	13,935,012	4,325,000	2,594,000	6,919,000	2.01
2017	14,086,598	4,255,000	2,721,650	6,976,650	2.02
2016	13,821,788	4,350,000	2,685,775	7,035,775	1.96

(1) The County issued the Excise Tax Bonds in December 2015.

(2) The County refunded the Excise Tax Bonds in September 2019 with General Obligation Bonds.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage
Sales Tax Bonds
Last Ten Years

Year	Sales Taxes	Debt Service Requirements (1)			Coverage
		Principal	Interest	Total	
2024	$332,678,285	$20,680,000	$13,085,336	$33,765,336	9.85
2023	329,984,293	27,275,000	15,924,613	43,199,613	7.64
2022	326,462,998	13,570,000	12,928,285	26,498,285	12.32
2021	311,335,894	11,520,000	8,503,213	20,023,213	15.55
2020	263,393,853	10,540,000	10,932,023	21,472,023	12.27
2019	269,058,993	4,170,000	11,026,947	15,196,947	17.70
2018	255,526,835	1,980,000	9,795,411	11,775,411	21.70
2017	262,295,106	280,000	6,524,425	6,804,425	38.55
2016	278,394,403	275,000	6,519,235	6,794,235	40.98
2015	257,703,053	65,000	5,958,074	6,023,074	42.79

(1) Includes 2014A Various Purpose Sales Tax Revenue Bonds, 2015A Sales Tax Revenue Bonds - Public Square Project, 2017A Sales Tax Revenue Bonds - Arena Renovation Project, 2017B Sales Tax Revenue Bonds - Arena Renovation Project, 2017C Sales Tax Revenue Bonds - Arena Renovation Project, 2022A Sales Tax Revenue Bonds - Ballpark Renovation Project, 2022B Sales Tax Revenue - Ballpark Renovation Project

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage

Revenue Debt - Sanitary Sewer Fund

Last Ten Years

Year	Sanitary Sewer Service Charges and Interest	Direct Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (1)			Coverage
				Principal	Interest	Total	
2024	$29,306,669	$20,938,995	$8,367,674	$1,142,669	$234,995	$1,377,664	6.07
2023	28,724,789	31,007,797	(2,283,008)	1,112,959	262,501	1,375,460	(1.66)
2022	27,086,816	20,185,479	6,901,337	1,074,802	286,790	1,361,592	5.07
2021	27,978,865	14,466,117	13,512,748	995,058	297,619	1,292,677	10.45
2020	34,485,684	23,648,765	10,836,919	933,509	321,960	1,255,469	8.63
2019	25,194,784	29,787,633	(4,592,849)	898,940	333,745	1,232,685	(3.73)
2018	28,123,736	21,637,760	6,485,976	1,134,566	360,533	1,495,099	4.34
2017	25,974,492	27,600,226	(1,625,734)	897,313	337,985	1,235,298	(1.32)
2016	26,993,055	24,162,511	2,830,544	823,113	336,056	1,159,169	2.44
2015	25,737,049	21,982,688	3,754,361	826,274	353,649	1,179,923	3.18
2014	26,432,520	19,810,148	6,622,372	1,147,186	396,497	1,543,683	4.29

(1) Revenue debt includes OWDA loans and OPWC loans payable solely from net revenues in the Cuyahoga County sanitary sewer enterprise fund.

(2) Direct operating expenses do not include depreciation.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Demographic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (3)	Population Density (Persons/Sq Mi.)
2024	1,240,594	$84,807,005,840	$68,360	2,706.9
2023	1,233,088	78,236,967,424	63,448	2,690.6
2022	1,236,041	74,067,284,843	59,923	2,697.0
2021	1,249,387	74,867,017,201	59,923	2,726.1
2020	1,227,883	67,213,087,537	54,739	2,679.2
2019	1,235,072	67,606,606,208	54,739	2,694.9
2018	1,243,857	65,654,504,031	52,783	2,714.1
2017	1,248,514	62,454,415,822	50,023	2,724.2
2016	1,249,352	60,601,068,112	48,506	2,726.1
2015	1,255,921	60,938,542,841	48,521	2,740.4

(1) 2018-2024 U.S. Census Bureau, 2018-2024 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates

(2) Computation of per capita personal income multiplied by population

(3) Bureau of Economic Analysis

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

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (4)		
Cuyahoga	Ohio	US
3.5%	4.3%	4.0%
3.8	3.5	3.6
4.9	4.0	3.6
4.1	5.1	5.4
6.8	5.5	6.7
3.6	4.1	3.5
5.1	4.6	3.9
4.9	5.0	4.4
5.4	4.9	4.9
5.0	4.9	5.3

Cuyahoga County, Ohio

Ten Largest Employers
2024 and 2015

2024

Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	51,351	12.00%
Group Management Services Inc.	Staffing and employment services firm	35,711	8.35
Minute Men Human Resource System	Staffing and employment services firm	27,987	6.54
University Hospitals Health System	Health care provider	25,936	6.06
Amazon	Retail	20,000	4.67
U.S. Federal Government	Federal government	16,665	3.90
Progressive Corporation	Insurance and financial company	12,461	2.91
Walmart	Grocery and retail	10,750	2.51
Giant Eagle Inc.	Grocery and retail	9,339	2.18
The MetroHealth System	Health care provider	7,688	1.80
Total		217,888	50.92%
Total County Civilian Workforce (1)		427,923	

2015

Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	32,269	5.29%
University Hospitals Health System	Health care provider	15,447	2.53
U.S. Office of Personnel Management	Federal government	11,536	1.89
Progressive Corporation	Insurance and financial company	8,750	1.43
Cuyahoga County	County government	7,772	1.28
Cleveland Metropolitan School District	Public school district	7,203	1.18
City of Cleveland	Municipal government	6,666	1.09
The MetroHealth System	Health care provider	5,839	0.96
KeyCorp	Bank holding company	4,708	0.77
Case Western Reserve University	Higher Education	4,443	0.73
Total		104,633	17.15%
Total County Civilian Workforce (1)		610,000	

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

Source: Crain's Cleveland Business Book of Lists 2024 - Data as of June 30, 2024

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Cuyahoga County, Ohio

County Government Employees
Last Ten Years

	2024	2023	2022	2021
General Government				
Office of the County Executive	11	15	9	10
Communications Office	7	6	5	5
Human Resources	47	46	45	49
Fiscal Office	270	286	266	242
Information Technology	111	105	102	103
Public Works Facilities Management	306	309	293	291
County Sheriff	104	114	115	155
Employee Health and Wellness (1)	0	0	0	0
County Council	22	22	22	21
Innovation and Performance	4	4	4	5
Inspector General	9	9	8	10
Internal Audit	6	6	6	6
Personnel Review Commission	21	20	21	22
Board of Elections	95	92	138	134
Board of Revision	18	19	23	20
Justice and Public Safety				
Law Department	19	18	19	21
County Sheriff	1,028	1,003	918	1,050
Public Safety and Justice Services	35	37	31	32
Clerk of Courts	89	81	82	86
County Medical Examiner	113	103	106	108
Cuyahoga Support Enforcement Agency	232	243	249	257
Health and Human Services Office of Reentry	8	5	4	5
County Prosecutor	433	407	418	402
Court of Common Pleas	487	479	489	493
Domestic Relations Court	85	86	85	83
Juvenile Court	504	479	471	501
Municipal Judicial Courts	74	77	74	74
Probate Court	75	74	76	75
County Law Library Resource Board	2	3	3	3
Public Defender	162	155	155	148
Development				
Development/Housing (3)	27	28	27	27
Regional Collaboration	3	2	2	1
Information Technology	0	0	0	4
County Planning Commission	21	20	18	17
Soil and Water Conservation	18	18	15	13
Department of Sustainability	4	5	3	1
Social Services				
Human Resources	11	11	12	12
Information Technology	34	34	30	12
Office of Health and Human Services	20	13	10	12
Children and Family Services	702	678	656	731
Senior and Adult Services	165	161	160	146
Employment and Family Services	816	756	716	704
Cuyahoga Support Enforcement Agency	0	0	0	3
Early Childhood Invest in Children	10	11	8	8
Family and Children First Council	10	9	7	9
Office of Homeless Services	6	5	5	5
Workforce Development (4)	0	11	10	10
County Board of Developmental Disabilities	566	583	559	545
Veterans Service Commission	34	34	34	32

2020	2019	2018	2017	2016	2015
4	4	4	6	7	8
8	8	7	8	7	6
46	41	41	41	40	40
278	287	304	308	314	303
111	81	92	92	100	100
293	293	309	289	274	283
164	196	160	159	153	168
0	0	0	0	7	7
21	21	20	20	20	20
5	5	4	3	1	0
10	9	8	7	6	6
6	5	6	5	5	5
20	17	17	16	14	10
127	117	140	81	146	125
18	24	21	23	24	24
17	19	16	18	20	23
1,022	1,134	1,098	1,042	1,062	1,078
31	37	34	42	41	43
93	97	104	100	98	106
100	103	97	93	87	85
274	281	295	283	283	304
5	6	6	5	6	6
389	382	362	357	365	361
508	495	491	492	492	474
87	89	89	88	86	85
495	536	521	513	508	510
76	66	0	0	0	0
76	78	77	78	76	76
3	3	3	3	3	3
145	136	128	112	106	105
21	11	12	10	11	10
2	2	1	2	2	2
4	4	4	3	3	3
14	16	17	17	16	17
14	12	12	11	10	9
3	3	3	0	0	0
12	12	12	12	10	11
12	38	42	39	38	39
13	13	12	11	5	6
752	842	828	817	797	780
167	163	163	166	163	168
720	784	779	780	789	784
3	3	3	2	2	2
10	10	10	8	7	6
8	8	8	7	7	9
3	4	5	5	5	5
11	11	11	10	11	11
543	880	959	937	1,019	1,133
31	30	30	27	29	30

(continued)

Cuyahoga County, Ohio

County Government Employees (continued)
Last Ten Years

	2024	2023	2022	2021
Health and Safety				
Public Works Facilities Management	11	16	17	18
Public Safety and Justice Services	41	42	35	36
ADAMHS Board (2)	48	49	0	0
Public Works				
Dog Kennel	18	15	17	14
Facilities Management	11	7	8	6
County Road and Bridge	124	112	107	105
Sanitary Engineer	137	124	126	119
County Airport	9	7	6	6
Solid Waste Management District	7	7	7	7
Miscellaneous				
Human Resources (1)	7	8	8	5
Workers Compensation Retrospective (1)	0	0	0	0
Soldiers' and Sailors' Monument	5	5	3	3
TOTALS	7,242	7,074	6,843	7,022

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.

(2) Beginning in 2023, ADAMHS Board has been added under the Health and Safety function.

(3) The Department of Development became two departments in 2024: 1.Dept. of Development (Economic Development) and 2. Dept. of Housing (Community Development).

(4) In 2024, Workforce Development separated from the County to become a Non-profit Organization.

Source: Cuyahoga County Office of Budget and Management

2020	2019	2018	2017	2016	2015
18	17	17	17	15	15
36	36	36	33	35	37
0	0	0	0	0	0
18	17	0	0	0	0
6	5	5	7	16	12
113	135	135	125	118	120
122	126	126	125	116	125
8	8	8	9	8	5
7	6	6	6	6	6
13	13	13	0	0	0
0	0	0	5	4	2
4	4	4	3	3	3
7,120	7,783	7,715	7,478	7,596	7,714

Cuyahoga County, Ohio

Capital Asset Statistics by Function/Program
Last Ten Years

	2024	2023	2022	2021
Government Activities				
General Government				
Legislative and Executive				
Vehicles	10	10	10	10
Square footage utilization (2)	432,343	293,010	293,010	293,010
Square footage utilization - Admin Building (1)	0	201,633	201,633	201,633
Board of Elections voting machines	1,450	1,450	3,125	1,700
Judicial				
Vehicles	178	157	159	161
Square footage utilization (2)	3,713,505	3,319,341	3,319,341	3,319,341
Square footage utilization - Admin Building (1)	0	15,904	15,904	15,904
Public Works				
Number of Bridges	208	209	209	209
Miles of Roads	2	2	2	2
Vehicles	129	132	132	134
Square footage utilization (2)	105,634	86,770	86,770	86,770
Square footage utilization - Admin Building (1)	0	15,869	15,869	15,869
Health and Safety				
Vehicles	8	7	7	6
Square footage utilization (2)	48,893	22,948	22,948	22,948
Social Services				
Vehicles	26	24	24	24
Square footage utilization (2)	393,343	515,752	515,752	515,752
Square footage utilization - Admin Building (1)	0	515	515	515
Community Development				
Square footage utilization (2)	18,760	49,560	49,560	49,560
Square footage utilization - Admin Building (1)	0	7,020	7,020	7,020
Business-Type Activities				
Sanitary Engineer				
Miles of sewer line operated	1,100	1,100	1,100	1,100
Force main miles operated	23	23	23	23
Wastewater treatment plants operated	0	0	0	1
Pump stations	65	65	67	65
Vehicles	93	93	92	94
Square footage utilization (2)	125,561	54,407	54,407	54,407
County Airport				
Vehicles	7	8	8	8
Square footage utilization (2)	250,000	250,000	250,000	250,000
Number of Hangars	75	75	75	75
Huntington Garage				
Square footage utilization (2)	585,346	468,000	468,000	468,000

(1) Information prior to 2017 is not available.

(2) Information prior to 2023 was based on estimates. Starting in 2024, square footage utilization includes Admin building square feet.

Source: Public Works

2020	2019	2018	2017	2016	2015
11	10	8	8	8	8
293,010	298,693	308,083	287,479	275,789	307,573
201,633	201,633	201,633	201,633	0	0
1,700	1,835	1,705	1,705	1,840	1,836
161	147	148	139	139	144
3,319,341	3,319,341	3,319,341	3,319,341	3,319,341	3,319,341
15,904	15,904	15,904	15,904	0	0
209	209	209	210	210	210
2	2	2	2	2	2
140	124	121	121	121	123
86,770	85,514	77,576	98,420	88,408	112,579
15,869	15,869	15,869	15,869	0	0
3	11	12	10	10	11
22,948	22,948	22,948	32,948	32,948	32,948
16	17	17	12	12	12
515,752	554,993	561,928	596,768	580,916	601,657
515	515	515	515	0	0
49,560	49,560	49,560	49,560	49,560	49,560
7,020	7,020	7,020	7,020	0	0
1,100	1,100	1,200	1,200	1,200	1,181
23	23	26	24	24	24
2	2	2	2	2	2
65	63	63	56	56	56
93	87	84	81	81	75
54,407	54,407	54,407	54,407	54,407	55,588
8	7	7	7	7	7
250,000	250,000	250,000	250,000	250,000	250,104
75	76	75	75	75	75
468,000	468,000	468,000	468,000	468,000	468,000

Cuyahoga County, Ohio

Operating Indicators by Function/Program

Last Ten Years

	2024	2023	2022	2021
Government Activities				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	53,462	57,803	61,465	65,563
Number of Tax Foreclosures	2,008	1,834	1,297	2,422
Board of Elections				
General Election Ballots Cast on Election Day	420,695	313,428	280,500	155,691
General Election Absentee Ballots Cast	166,589	89,793	135,839	76,458
Judicial				
Juvenile Court				
Number of Youth Supervised	698	768	684	526
Average Daily Population in Secure Detention	160	152	139	121
Clerk of Courts				
Number of Civil and Domestic Cases Filed	26,478	24,643	22,199	21,974
Number of Criminal Cases Filed	10,920	11,220	11,191	11,277
Court of Common Pleas				
Number of Civil Cases Disposed	19,767	19,073	18,600	17,357
Number of Criminal Dispositions	12,608	13,813	13,065	11,406
Medical Examiner				
Number of Investigations	3,127	3,415	4,046	3,685
Probate Court				
Number of New Filings	13,222	13,542	16,111	16,631
Public Defender				
Number of Municipal Intake Cases	13,646	13,737	12,392	10,353
Prosecutor				
Number of Dispositions	10,969	12,578	9,968	8,193
Sheriff				
Average Daily Population in County Jail	1,505	1,570	1,639	1,528
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	225	219	182	178
Dog Warden				
Number of Animals Adopted	947	1,114	1,283	1,265
Health and Safety				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	85,563	106,986	82,904	75,504
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	769,060	862,880	748,907	651,954
Social Services				
Children and Family Services				
Adoptive Finalizations	181	184	167	162
Number of Children in Agency Foster Homes	795	188	217	387
Number of Adoption Application Submitted	76	89	78	77
Senior and Adult Services				
Number of Service Unit Hours	450,367	443,885	367,992	256,343
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	858	991	1,100	725
Number of Approvals for Financial Assistance	809	934	1,070	659
Employment and Family Services				
Number of Earned Income Tax Credits Filed (1)	2,025	2,615	3,059	2,178
Community Development				
Investment in Economic Development Projects	$15,743,338	$16,132,934	$20,945,653	$8,133,000
Business-Type Activities				
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,282,864	1,192,696	1,335,031	1,308,134
Number of Feet of Sewer Lines Cleaned	1,397,788	1,569,625	1,610,453	1,668,226
Airport				
Number of Takeoffs and Landings	28,209	27,739	28,162	25,466

(1) Final numbers for earned income tax credits filed in 2017 are not available; this number is an estimate.

Sources: Various Cuyahoga County Departments

2020	2019	2018	2017	2016	2015
65,847	61,560	65,015	62,219	65,934	66,011
1,977	2,997	4,100	3,707	3,011	2,254
312,985	151,957	315,773	191,818	369,969	239,251
318,214	70,691	176,550	81,575	227,560	84,548
510	1,576	1,840	1,555	1,611	1,738
110	107	125	151	161	136
20,962	27,237	27,537	27,296	27,000	27,148
7,686	12,009	11,940	12,689	11,690	10,614
15,175	13,895	13,342	12,869	12,421	13,180
9,090	13,080	13,562	13,520	12,019	12,153
3,515	3,279	3,246	3,430	2,594	2,456
11,726	12,529	12,283	11,843	11,960	12,369
13,052	19,372	25,720	41,840	33,133	33,065
6,197	9,748	10,358	10,411	10,652	10,476
1,461	2,078	2,357	2,270	1,900	2,020
165	214	226	218	223	248
915	1,480	1,392	1,515	1,489	1,446
86,457	36,559	33,193	32,985	23,528	19,668
500,093	473,631	474,054	442,880	481,120	750,000
123	133	142	125	119	129
450	251	331	190	198	203
75	121	143	120	114	92
208,807	384,431	375,571	340,868	340,436	273,152
732	2,705	3,545	4,048	3,570	10,195
516	1,929	2,430	2,678	2,385	8,271
2,178	3,039	3,810	5,000	4,973	5,100
$22,350,270	$5,736,935	$16,853,000	$12,427,000	$19,100,000	$19,100,000
1,605,120	1,835,960	1,370,037	1,118,916	688,072	978,218
1,768,800	1,827,724	1,602,512	1,287,317	1,201,773	1,205,530
22,835	22,418	21,180	19,951	23,304	28,837

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COUNTY OF CUYAHOGA, OHIO
ACKNOWLEDGEMENTS

This report was prepared by the following members of the
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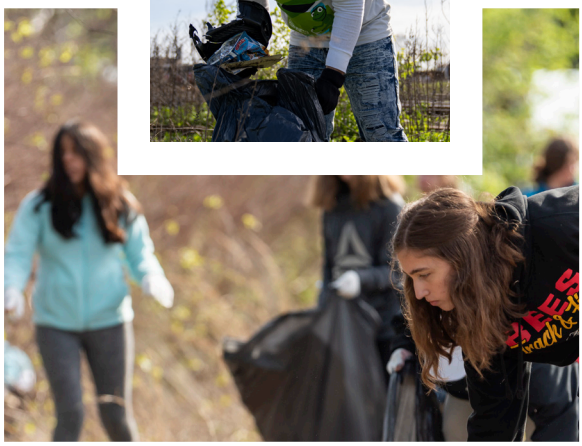
Leigh A. Tucker, CPA, Assistant Fiscal Officer
Lennon A. Taylor, CPA, Controller

Shannon Keyes-Ciucevich, CPA
Kelley Kirchner, CPA
Stephen Latza
Steven Marsh
Patricia Penlington
Hongloan Nguyen
Bathsheba Williamson



RiverSweep, Cleveland, OH, May 2024

Cuyahoga County

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

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 1/13/2026

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

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www.ohioauditor.gov