CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CUYAHOGA COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2025

OHIO AUDITOR OF STATE
KEITH FABER

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

We have reviewed the *Independent Auditor's Report* of Cuyahoga County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2025 through December 31, 2025. 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

September 08, 2026

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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	-	142,716
Total ALN # 10.553			-	142,716
National School Lunch Program:				
National School Lunch Program	10.555	N/A	-	288,673
Total ALN # 10.555			-	288,673
Total Child Nutrition Cluster			-	431,389
Passed through the Ohio Department of Job and Family Services:				
SNAP Cluster:				
FAET Operating	10.561	252OH102S2519	-	1,819,272
Food Assistance Employment & Training Participation 50%	10.561	252OH102S2520	-	486,349
Food Assistance Employment & Training Participation 100%	10.561	252OH102S2514	-	374,866
Income Maintenance Food Assistance	10.561	252OH102S2514	-	19,485,839
Total ALN # 10.561			-	22,166,326
Total SNAP Cluster			-	22,166,326
Total U.S. Department of Agriculture			**-**	**22,597,715**
U.S. DEPARTMENT OF ENERGY				
Direct Programs:				
Energy Efficiency and Conservation Block Grant Program (EECBG):				
EECBG - Solar for Schools	81.128	N/A	-	21,825
Total ALN # 81.128			-	21,825
Grid Infrastructure Deployment and Resilience:				
Euclid Microgrid Design Project	81.254	N/A	94,667	408,257
Total ALN # 81.254			94,667	408,257
Total U.S. Department of Energy			**94,667**	**430,082**
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	-	256,529
MAT Drug Court Expansion	93.243	1H79TI087219-01	-	108,878
Total ALN # 93.243			-	365,407
Passed through the Ohio Department of Developmental Disabilities:				
Social Services Block Grant (Title XX)	93.667	25001OHSOSR	-	876,660
Total ALN # 93.667			-	876,660
Passed through Ohio Department of Health:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Control Program	93.116	NU52PS910184	73,720	73,720
Total ALN # 93.116			73,720	73,720
Passed through Ohio Department of Job and Family Services:				
MaryLee Allen Promoting Safe and Stable Families Program:				
Caseworker Visits	93.556	2501OHFPSS	-	78,514
Caseworker Visits Admin	93.556	2501OHFPSS	-	8,770
ESAA Preservation	93.556	2501OHFPSS	-	301,505
ESAA Preservation Operating	93.556	2501OHFPSS	-	26,803
ESAA Reunification	93.556	2501OHFPSS	-	261,789
ESAA Reunification Operating	93.556	2501OHFPSS	-	25,657
Total ALN # 93.556			-	703,038
Temporary Assistance for Needy Families (TANF):				
Benefit Bridge TANF Admin	93.558	2501OHTANF	-	263,020
Benefit Bridge TANF Reg	93.558	2501OHTANF	-	721,313
CCMEP TANF Regular - CDJFS Lead	93.558	2501OHTANF	8,296,140	8,349,119
TANF Independent Living	93.558	2501OHTANF	-	113,710
TANF Regional Training Center	93.558	2501OHTANF	-	6,857
TANF Administration	93.558	2501OHTANF	-	11,552,642
TANF Regular	93.558	2501OHTANF	-	8,750,964
TANF Summer Youth	93.558	2501OHTANF	-	857,746
Total ALN #93.558			8,296,140	30,615,371

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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	2501OHSCSS	-	2,000
Child Support Training	93.563	2501OHSCSS	-	12,050
Federal Child Support/State Match	93.563	2501OHSCSS	-	21,206,637
Total ALN # 93.563			-	21,220,687
Child Support Services Research:				
Safe Access For Victims Economic Security	93.564	N/A	-	6,828
Total ALN #93.564			-	6,828
Refugee and Entrant Assistance State/Replacement Designee Administered Programs:				
Refugee Cash and Medical	93.566	N/A	-	19,927
Total ALN # 93.566			-	19,927
CCDF Cluster:				
Child Care Development Block Grant - Admin	93.575	2501OHCCDD	-	414,855
Child Care Development Block Grant	93.575	2501OHCCDD	-	1,563,846
Total ALN # 93.575			-	1,978,701
Total CCDF Cluster			-	1,978,701
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Regional Training Centers	93.645	2501OHCWSS	-	124,011
Title IV-B	93.645	2501OHCWSS	-	488,289
Title IV-B Admin	93.645	2501OHCWSS	-	50,353
Total ALN # 93.645			-	662,653
Foster Care (Title IV-E):				
IV-E Regional Training Centers (HHS)	93.658	2501OHFOST	-	350,192
IV-E Foster Care Maintenance (FCM) (HHS)	93.658	2501OHFOST	-	17,413,150
IV-E Admin and Training Foster Care Maintenance (FCM) (HHS)	93.658	2501OHFOST	-	9,300,558
Administration (JC)	93.658	2501OHFOST	-	5,290
Total ALN # 93.658			-	27,069,190
Adoption Assistance (Title IV-E):				
IV-E Adoption Assistance Regional Training Centers	93.659	2501OHADPT	-	127,370
IV-E Admin and Training Adoption Assistance	93.659	2501OHADPT	-	14,716,301
Total ALN # 93.659			-	14,843,671
Social Services Block Grant:				
Social Services Block Grant - Title XX Base	93.667	2501OHSOSR	-	7,221,414
Social Services Block Grant - Title XX Transfer	93.667	2501OHSOSR	-	8,448,486
Total ALN # 93.667			-	15,669,900
John H. Chafee Foster Care Program for Successful Transition to Adulthood:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2501OHCILC	-	67,880
Total ALN 93.674			-	67,880
Medicaid Cluster:				
Grants to States for Medicaid:				
Medicaid 50%	93.778	2505OH5ADM	-	2,274,572
Medicaid 75%	93.778	2505OH5ADM	-	14,125,712
Medicaid Combined	93.778	2505OH5ADM	-	2,307,792
Medicaid NET	93.778	2505OH5ADM	-	1,395,594
Regional Training Centers	93.778	2505OH5ADM	-	2,407
Total ALN # 93.778			-	20,106,077
Total Medicaid Cluster			-	20,106,077

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 Mental Health and Addiction Services:				
Projects for Assistance in Transition from Homelessness (PATH):				
PATH (1/1/25 - 12/31/25)	93.150	FAIN: X06SM090118 Grant #2500165	181,397	181,397
PATH (7/1/25 - 12/31/25)	93.150	FAIN: X06SM090468 Grant #2600068	54,535	54,535
Total ALN # 93.150			235,932	235,932
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
2025 Demonstration Grants: Project Aware Ohio	93.243	FAIN: H79SM086313	-	100,000
2026 Demonstration Grants: Project Aware Ohio	93.243	FAIN: H79SM086313	-	44,593
Total ALN # 93.243			-	144,593
Social Services Block Grant:				
Title XX (1/1/25 - 06/30/25)	93.667	FAIN: 2025 - 2501OHSOSR	624,771	624,771
Title XX (7/1/25 - 12/31/25)	93.667	FAIN: 2025 - 2501OHSOSR	210,200	210,200
Total ALN # 93.667			834,971	834,971
Opioid STR:				
Cuyahoga SOS 3.0 NCE - Recovery Housing	93.788	FAIN: H79TI085753 Grant #2501048	98,935	98,935
Cuyahoga Community Pilot Transition Program for DYS	93.788	FAIN: H79TI087745 Grant #2501118	117,593	117,593
(SOS) 2025 Cuyahoga Overdose Awareness Day	93.788	FAIN: H79TI085753 Grant #2501048	21,237	21,237
Total ALN # 93.788			237,765	237,765
Block Grants for Community Mental Health Services:				
2025 Mental Health Block Grant-DSA Housing (01/01/25-06/30/25)	93.958	FAIN: B09SM08946	45,414	45,414
2025 Mental Health Block Grant-Housing Assistance (1/01/2025-12/31/2025)	93.958	FAIN: B09SM089646 Grant #2500175	55,593	55,593
2025 Mental Health Block Grant-MH Community Invest. (01/01/25-06/30/25)	93.958	FAIN: B09SM089646	715,825	715,825
2026 Mental Health Block Grant-MH Community Invest. (07/01/2025-12/31/2025)	93.958	FAIN: 1B09SM090364	311,733	311,733
2025-Mental Health Block Grant-Restoration to Competency (01/01/25-06/30/25)	93.958	FAIN: B09SM08946	36,000	36,000
2026-Mental Health Block Grant-Restoration to Competency (07/01/2025-12/31/2025	93.958	FAIN: 1B09SM090364	36,345	36,345
Total ALN # 93.958			1,200,910	1,200,910
Block Grants for Prevention and Treatment of Substance Abuse:				
2025 Substance Abuse Block Grant - DYS Aftercare	93.959	FAIN: B08TI087059 /Grant #2500200	-	113,885
2025 Substance Abuse Block Grant-Primary Prevention	93.959	FAIN: B08TI087059	-	1,974,584
2026 Substance Abuse Block Grant-Community Investments	93.959	FAIN: 1B08TI088126	-	997,131
2026 Substance Abuse Block Grant-Primary Prevention	93.959	FAIN: B08TI087059	-	968,009
2025 Substance Abuse Block Grant-Community Investments	93.959	FAIN: 1B08TI088126	-	515,374
Pass Through TASC- CCCPB (01/01/25-06/30/25)	93.959	FAIN: B08TI087059 Grant #2500067	522,935	522,935
Pass Through TASC- CCCPB (07/01/25-12/31/25)	93.959	FAIN: B08TI088126 Grant #2600019	177,852	177,852
TASC-Cath. Charities Corp (01/01/25-06/30/25)	93.959	FAIN: B08TI087059 Grant #2500068	135,393	135,393
TASC-Cath. Charities Corp (07/01/25-12/31/25)	93.959	FAIN: B08TI088126 Grant #2600020	87,038	87,038
Women's Treatment-Cath. Charities (01/01/25-12/31/25)	93.959	FAIN: B08TI087059 Grant #2500053	34,826	34,826
Women's Treatment-CLE UMADAOP (01/01/25-06/30/25)	93.959	FAIN: B08TI087059 Grant #2500051	57,778	57,778
Women's Treatment-HCFW (01/01/25-06/30/25)	93.959	FAIN: B08TI087059 Grant #2500039	157,868	157,868
Women's Treatment-HUMADAOP (01/01/25-12/31/25)	93.959	FAIN: B08TI087059 Grant #2500049	39,906	39,906
Women's Treatment-New Directions (01/01/25-12/31/25)	93.959	FAIN: B08TI087059 Grant #2500026	62,101	62,101
Women's Treatment-Recovery Resources (01/01/25-12/31/25)	93.959	FAIN: B08TI087059 Grant #2500058	17,713	17,713
SAPT BG-Pass Through-Women's Treatment-Signature Health	93.959	FAIN: B08TI087059 Grant #2500060	157,500	157,500
Total ALN # 93.959			1,450,910	6,019,893
Total U.S. Department of Health and Human Services			**12,330,348**	**142,953,774**
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	-	506,126
FEMA Shoreline Mitigation-HMGP Euclid Beach	97.039	HMGP DR-4507.04	-	446,961
FEMA Shoreline Mitigation-HMGP Ancillary Sites	97.039	HMGP DR-4507.04	-	30,401
Total ALN # 97.039			-	983,488
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY 2023	97.042	DPSFE285	-	45,923
Emergency Management Performance Grant FY 2024	97.042	DPSFE293	-	193,702
Total ALN # 97.042			-	239,625
Homeland Security Grant Program:				
State Homeland Security Program - Law Enforcement 21-24	97.067	DPSFE264	-	59,650
State Homeland Security Program 21-24	97.067	DPSFE264	-	153,040
State Homeland Security Program 22-24	97.067	DPSFE278	-	96,910
State Homeland Security Program 23-25	97.067	DPSFE287	-	60,828
State Homeland Security Program 22-25	97.067	DPSFE280	-	1,136,088
Urban Area Security Grant Program 23-25	97.067	DPSFE289	-	1,394,145
Urban Area Security Grant Program 24-26	97.067	DPSFE296	-	332,887
Operation Stonegarden FY20	97.067	EMW-2020-SS-0003-S01	8,842	8,842
Operation Stonegarden FY21	97.067	EMW-2021-SS-00004	-	20,731
Operation Stonegarden FY22	97.067	EMW-2022-SS-00058	9,622	40,657
Operation Stonegarden FY23	97.067	EMW-2023-SS-00024-S01	-	16,478
Operation Stonegarden FY24	97.067	EMW-2024-SS-05037	-	820
Total ALN # 97.067			18,464	3,321,076
Total U.S. Department of Homeland Security			**18,464**	**4,544,189**

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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:				
2018 CDBG Project Plan	14.218	N/A	116,856	116,856
2019 CDBG Project Plan	14.218	N/A	157,424	157,424
2020 CDBG Admin Operations	14.218	N/A	3,261	6,037
2020 CDBG Project Plan	14.218	N/A	116,578	116,578
2021 CDBG Admin Operations	14.218	N/A	5,506	10,481
2021 CDBG Project Plan	14.218	N/A	71,045	71,045
2021 CDBG Project Plan	14.218	N/A	-	(367,550)
2022 CDBG Admin Operations	14.218	N/A	52,019	309,677
2022 CDBG Non-Admin Operations	14.218	N/A	-	555
2022 CDBG Project Plan	14.218	N/A	141,676	141,676
2023 CDBG Admin Operations	14.218	N/A	4,606	356,691
2023 CDBG Non-Admin Operations	14.218	N/A	-	141,883
2023 CDBG Project Plan	14.218	N/A	606,280	606,930
2024 CDBG Admin Operations	14.218	N/A	40,500	185,706
2024 CDBG Project Plan	14.218	N/A	580,825	603,249
CDBG CARES ACT ROUND 3	14.218	N/A	102,878	102,878
Total ALN # 14.218			1,999,454	2,560,116
Total CDBG-Entitlement Grants Cluster			1,999,454	2,560,116
Emergency Solutions Grant Program:				
2024 Emergency Solutions Grant	14.231	N/A	342,414	344,748
Total ALN # 14.231			342,414	344,748
Home Investment Partnerships Program (HOME):				
2016 HOME Project Plan	14.239	N/A	-	(35,899)
2017 HOME Project Plan	14.239	N/A	-	512,103
2018 HOME Project Plan	14.239	N/A	-	236,695
2019 HOME Project Plan	14.239	N/A	-	513,035
2020 HOME Admin Operations	14.239	N/A	2,675	38,561
2021 HOME Admin Operations	14.239	N/A	-	4,588
2021 HOME Project Plan	14.239	N/A	-	91,970
2022 HOME Admin Operations	14.239	N/A	-	3,500
2023 HOME Admin Operations	14.239	N/A	-	34,062
2024 HOME Admin Operations	14.239	N/A	-	256,246
2024 HOME Project Plan	14.239	N/A	-	15,430
American Rescue Plan HOME-ARP	14.239	N/A	435,564	2,981,230
Total ALN # 14.239			438,239	4,651,521
Neighborhood Stabilization Program:				
NSP Admin	14.264	N/A	-	2,009
Total ALN # 14.264			-	2,009
Continuum of Care Program:				
FFY 2023 RRH for Families	14.267	N/A	203,411	203,411
FFY 2024 RRH for Families	14.267	N/A	330,025	330,025
FFY 2022 Continuum of Care Planning	14.267	N/A	138,959	138,959
FFY 2023 Continuum of Care Planning	14.267	N/A	829,852	831,862
FFY 2023 RRH for Single Adults	14.267	N/A	550,101	550,101
FFY 2024 RRH for Single Adults	14.267	N/A	48,328	48,328
FY 2023 Coordinated Entry	14.267	N/A	411,050	411,050
FY 2024 Coordinated Entry	14.267	N/A	502,799	502,799
Total ALN # 14.267			3,014,525	3,016,535
Youth Homelessness Demonstration Program:				
Youth Homelessness Demonstration Grant-SSO	14.276	N/A	298,540	298,540
Youth Homelessness Demonstration Grant	14.276	N/A	1,004,740	1,004,740
Total ALN # 14.276			1,303,280	1,303,280
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	-	326,788
Total ALN # 14.218			-	326,788
Passed through the Ohio Department of Development:				
Housing Finance Agencies (HFA) Risk Sharing:				
Recovery Housing Program	14.188	DEV-2025-216120	-	82,463
Total ALN # 14.188			-	82,463
Emergency Solutions Grant Program:				
State of Ohio Homeless Crisis Response Program	14.231	E-23-DC-39-0001	827,939	827,939
Total ALN # 14.231			827,939	827,939
Total U.S. Department of Housing and Urban Development			**7,925,851**	**13,115,399**
U.S. DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE				
Passed through the Ohio Department of Natural Resources:				
Outdoor Recreation Acquisition, Development and Planning:				
LWCF Euclid Beach Connector Trail	15.916	39-05122	-	215,000
Total ALN # 15.916			-	215,000
Total U.S. Department of the Interior, National Park Service			**-**	**215,000**

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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:				
Veterans Treatment Court Discretionary Grant Program:				
Cuyahoga County Veteran's Treatment Court Enhancement Program	16.043	15PBJA-23-GG-05254-VTCX	-	56,406
Total ALN # 16.043			-	56,406
Community-Based Violence Intervention and Prevention Initiative:				
Violence Intervention Program (VIP) Alliance	16.045	15PBJA-24-GG-03127-CVIP	-	66,980
Total ALN # 16.045			-	66,980
Missing Children's Assistance:				
FY23 Ohio ICAC Task Force	16.543	15PJDP-23-GK-05182-MECP	-	562,744
Total ALN # 16.543			-	562,744
Delinquency Prevention Program:				
Care First Cuyahoga	16.548	15PJDP-23-GK-06130-TITL	244,700	244,700
Total ALN # 16.548			244,700	244,700
Treatment Court Discretionary Grant Program:				
Cuyahoga County Peer Support Pilot	16.585	N/A	-	187,552
Mental Health Adult Drug Court Program 2022-2026	16.585	N/A	-	152,016
Total ALN # 16.585			-	339,568
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
OVW-HRDV Court Enhancement Grant 23-27	16.590	N/A	-	53,708
FY20 OVW Improving Criminal Justice Response	16.590	N/A	103,642	124,671
Total ALN # 16.590			103,642	178,379
Public Safety Partnership and Community Policing Grants:				
Law Enforcement Mental Health and Wellness Act (LEMHWA) FY22	16.710	N/A	-	19,316
Total ALN # 16.710			-	19,316
Edward Byrne Memorial Justice Assistance Grant Program:				
Cuyahoga County Crime Gun Intelligence Center	16.738	15PBJA-21-GG-03281-JAGP	11,209	287,425
FY24 Field Initiated: Encouraging Innovation (Response to Carjacking)	16.738	15PBJA-24-GK-05451-JAGP	-	143,969
Total ALN # 16.738			11,209	431,394
DNA Backlog Reduction Program:				
FY 23 DNA Backlog Reduction	16.741	15PBJA-23-GG-01343-DNAX	-	233,294
FY 24 DNA Backlog Reduction	16.741	15PBJA-24-GG-02711-DNAX	-	213,956
FY 23 DNA Capacity Enhancement for Backlog Reduction	16.741	15PBJA-23-GG-00770-DNAX	-	382,348
Cuyahoga County Prosecutor Cold Case DNA Project	16.741	15PBJA-21-GG-04357-DNAX	-	165,910
2022 DNA Review, Investigation and Prosecution of Cold Cases in Cuyahoga County, OH	16.741	15PBJA-22-GG-03123-DNAX	-	53,871
Total ALN # 16.741			-	1,049,379
Paul Coverdell Forensic Sciences Improvement Grant Program:				
FY24 Coverdell Competitive Improvement Grant	16.742	15PBJA-24-GG-03287-COVE	-	65,497
Total ALN # 16.742			-	65,497
Congressionally Recommended Awards:				
Central Booking Technology and Equipment	16.753	N/A	-	255,250
FY22 Diversion and Mental Health	16.753	N/A	102,882	185,846
Total ALN # 16.753			102,882	441,096
Second Chance Act Reentry Initiative:				
FY22 Second Chance Act Pay for Success Initiative	16.812	15PBJA-22-GG-01735-PFSD	-	195,920
Total ALN # 16.812			-	195,920
Swift, Certain, and Fair (SCF) Supervision Program:				
Cuyahoga County Violence Intervention Program	16.828	N/A	-	14,150
Total ALN # 16.828			-	14,150
National Sexual Assault Kit Initiative:				
FY20 SAKI Cold Case Genealogy	16.833	2020-AK-BX-0038	-	936
BJA FY21 Review, Investigation and Prosecution of Cold Case Sexual Assault Using DNA Technologies	16.833	15PBJA-21-GG-04308-SAKI	8,273	629,253
BJA FY22 National Sexual Assault Kit Review, Investigation, and Prosecution	16.833	15PBJA-22-GG-03774-SAKI	28,307	465,595
FY23 SAKI Violent Crime Cold Case Investigations and Prosecutions	16.833	15PBJA-23-GG-02284-SAKI	102,323	303,652
Total ALN # 16.833			138,903	1,399,436
Body Worn Camera Policy and Implementation:				
Cuyahoga County Large File Digital Evidence Management for Prosecution	16.835	15PBJA-24-GG-04443-BWCX	-	263,451
Total ALN # 16.835			-	263,451
Comprehensive Opioid, Stimulant, and Other Substances Use Program:				
FY23 COSSAP Program	16.838	15PBJA22GG04436COAP	482,131	482,131
Cuyahoga County Overdose Fatality Review Counteractive Initiative Project	16.838	15PBJA-23-GG-02323-COAP	330,581	338,847
Total ALN #16.838			812,712	820,978

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 Admin FY24 CY 2025	16.588	2024-WF-ADM-85551	-	18,805
VAWA Block Grant FY24 CY 2025	16.588	2024-WF-RPU-35390	252,693	252,693
Total ALN # 16.588			252,693	271,498
Paul Coverdell Forensic Sciences Improvement Grant Program:				
FY23 Coverdell Forensic Sciences Improvement Grant	16.742	2023-PC-NFS-7807	-	5,551
FY24 Coverdell Forensic Sciences Improvement Grant	16.742	2024-PC-NFS-7807	-	38,946
Total ALN # 16.742			-	44,497
Passed through the Ohio Department of Youth Services:				
Juvenile Justice and Delinquency Prevention:				
JJDP Block Grant 2023-25	16.540	2022-JJ-RPU-0795	66,816	66,816
JJDP Admin Grant 2024-25	16.540	2023-JJ-RED-0320	-	10,000
JJDP Block Grant 2024-26	16.540	2023-JJ-RPU-0795	185,935	185,935
Total ALN # 16.540			252,751	262,751
Total U.S. Department of Justice			**1,919,492**	**6,728,140**
U.S. DEPARTMENT OF THE TREASURY				
Direct Programs:				
Emergency Rental Assistance Program:				
COVID-19 - Emergency Rental Assistance	21.023	N/A	11,938,370	12,770,149
Total ALN # 21.023			11,938,370	12,770,149
Passed through the Ohio Department of Development:				
Coronavirus State and Local Fiscal Recovery Funds:				
2025 ARPA Crisis Infrastructure	21.027	FAIN: 2023-DMHF22CVD2Crisis	2,023,224	2,023,224
Passed through the Ohio Department of Development:				
Coronavirus State and Local Fiscal Recovery Funds:				
Lead Safe Ohio Grant	21.027	LED-2023-202947	2,365,265	2,461,471
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	11,540	14,462
Total ALN # 21.027			4,400,029	4,499,157
Total U.S. Department of the Treasury			**16,338,399**	**17,269,306**
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airport Programs:				
Reconfigure Taxiways A & A3, Reconstruct Taxiway B	20.106	N/A	-	708,579
Reconstruct Taxilane B	20.106	N/A	-	171,165
Total ALN # 20.106			-	879,744
Reconnecting Communities Pilot (RCP) Discretionary Grant Program:				
FHWA - Veterans Memorial Bridge	20.940	N/A	-	310,464
Total ALN # 20.940			-	310,464
Passed through the Ohio Department of Transportation:				
Highway Planning and Construction:				
ODOT- LPA/North Main Street Bridge	20.205	PID 96956	-	872,935
ODOT - LPA/Cedar Point Bridge	20.205	PID 105755	-	3,770
ODOT- LPA/St. Clair Avenue Bridge	20.205	PID 105778	-	553,792
ODOT- LPA/Hilliard Road Resurfacing	20.205	PID 113242	-	378,982
ODOT- LPA/South Green Road Resurfacing	20.205	PID 113301	-	56,610
ODOT- LPA/Warrensville Center Bridges	20.205	PID 117508	-	202,094
ODOT- LPA/Clague Road Rehabilitation	20.205	PID 113260	-	687,303
ODOT- LPA/East 200th Street	20.205	PID 113265	-	1,655,186
ODOT- LPA/Grant Avenue Resurfacing	20.205	PID 113308	-	194,400
ODOT- LPA/Pleasant Valley Road Bridges	20.205	PID 104504	-	7,400,036
ODOT- LPA/Sheldon Road Resurfacing	20.205	PID 113312	-	183,395
ODOT - LPA/Cleveland Lakefront Connector	20.205	PID 118968	-	3,018,926
ODOT- LPA/Bikeshare Stations	20.205	PID 117707	-	280,521
ODOT- LPA/Rockside Road Bridges	20.205	PID 95403	-	2,163,682
ODOT - LPA/Schaaf Road Bridge	20.205	PID 119090	-	1,811,704
ODOT - LPA/Broadway Avenue	20.205	PID 113239	-	1,196,256
ODOT- LPA/Rockside Road	20.205	PID 113311	-	1,586,410
ODOT- LPA/Wilson Mills Road	20.205	PID 113310	-	775,776
ODOT- LPA/Snow Road	20.205	PID 113151	-	1,943,954
Total ALN # 20.205			-	24,965,732
			-	**24,965,732**

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2025

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 Emergency Management Agency:				
Interagency Hazardous Materials Public Sector Training and Planning Grants:				
FY2022 Year 3 Hazardous Emergency Planning	20.703	DPSFE277	-	1,361
Total ALN # 20.703			-	1,361
Total U.S. Department of Transportation			**-**	**26,157,301**
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Climate Pollution Reduction Grants:				
Municipal Empowerment for Clean Energy and Conservation	66.046	N/A	10,236,310	19,630,262
Total ALN # 66.046			10,236,310	19,630,262
Environmental Justice Government-to-Government (EJG2G) Program:				
EJG2G - Solar for Schools	66.312	N/A		3,324
Total ALN # 66.312			-	3,324
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements:				
US EPA 2008 Co-Op Agreement	66.818	00E64101	482,832	482,832
Total ALN # 66.818			482,832	482,832
Passed through the Ohio Lake Erie Commission:				
Geographic Programs - Great Lakes Restoration Initiative:				
OLEC Euclid Beach Connector Project	66.469	GLRI 600-2025	-	4,000
Total ALN # 66.469			-	4,000
Total U.S. Environmental Protection Agency			**10,719,142**	**20,120,418**
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	-	347,769
Total ALN # 96.001			-	347,769
Total Social Security Administration			**-**	**347,769**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 49,346,363**	**$ 254,479,093**

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025. 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.

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2025

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
CDBG Entitlement Grants Cluster	14.218	$ 1,999,454	$ 2,886,904
Emergency Solutions Grant Program	14.231	1,170,353	1,172,687
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	0	109,994
Coronavirus State and Local Fiscal Recovery Funds	21.027	4,400,029	4,499,157
Substance Abuse and Mental Health Services	93.243	0	510,000
Social Services Block Grant	93.667	834,971	17,381,531

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, 2025 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 29, 2026, wherein we noted the County restated beginning net position and fund balances for a correction of an error.

Our report refers to other auditors who audited the financial statements of MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

County's Response to Finding

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

Purpose of This Report

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 29, 2026

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 County 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, 2025. 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, 2025.

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 charged 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 29, 2026, 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 29, 2026

CUYAHOGA COUNTY, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

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?	Yes
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:

- Foster Care (Title IV-E) (ALN 93.658)
- Adoption Assistance (Title IV-E) (ALN 93.659)
- Block Grants for Prevention and Treatment of Substance Abuse (ALN 93.959)
- Climate Pollution Reduction Grants (ALN 66.046)
- Homeland Security Grant Program (ALN 97.067)

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

Finding 2025-001 – Correction of a Prior-Period Error – Significant Deficiency

Criteria: Accounting principles generally accepted in the United States of America (U.S. GAAP) require that accrued interest receivable be recorded for amounts earned prior to the end of the fiscal year but not yet received, and that financial statements be free of material misstatement. A properly designed system of internal control should include controls to ensure transactions are recorded in the correct period and in the correct accounts, and that prior-period balances are accurately carried forward.

Condition: In December 2025, the County identified that the County had overstated 2024 interest receivable and revenue by $81,084,861. While not material, the error was significant

to the prior-period financial statements and required a restatement of beginning net position and fund balance.

Cause: The County's calculation of interest receivable included amounts that were not earned as of the end of the prior fiscal year.

Effect: Beginning net position as of January 1, 2025 was overstated by $81,084,861. The prior-period financial statements were misstated and have been restated. Absent detection, similar misclassifications could recur and result in additional misstatements in future periods.

Recommendation: We recommend that the County enhance its review control of GAAP amounts prepared at year-end.

Views of Responsible Officials: Management agrees with the finding. Beginning with the current fiscal year, the County has improved the calculation and review of accrued interest receivable and other GAAP accounts.

Section III – Federal Award Findings and Questioned Costs

None

CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
2 CFR 200.511(c)
DECEMBER 31, 2025

Finding Number:	2025-001- Correction of a Prior-Period Error
Planned Corrective Action:	The Fiscal Office has already implemented controls over the accrued interest receivable calculation and has improved controls over GAAP financial journal entry processes and review.
Anticipated Completion Date:	Completed in January 2026
Responsible Contact Person:	Leigh Tucker, Assistant Fiscal Officer

ANNUAL COMPREHENSIVE
FINANCIAL REPORT



Cuyahoga County, Ohio

For the Year Ended December 31, 2025







Police Memorial Parade k9, Cleveland, 2025

Cuyahoga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2025

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, 2025
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June 29, 2026

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, 2025. 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, 2025, 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, 2025, 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. This competitive advantage is primarily driven by lower labor costs, highly affordable commercial real estate, and utility rates that fall below national averages.

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 Cuyahoga Community College, Cleveland State University, 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 Natural History, Museum of Contemporary Art Cleveland, The Rock and Roll Hall of Fame and Museum, The Cleveland Botanical Gardens, Western Reserve Historical Society, Cleveland West Side Market, and the NASA John H. Glenn Research Center at Lewis Field. 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 NCAA Division I Men's Basketball Championship First and Second Rounds, the Women's Tennis Association World Tennis Tour (WTA 250). Rocket Mortgage FieldHouse hosts 200 plus entertainment events annually. Additionally, the Gateway district hosted several major conventions in addition to the major sports gatherings. The top national conferences in 2025 included the National Urban League Conference, the National Association of Black Journalist 50th Annual Convention, the National Association of Counsel for Children Annual Conference, and the National Association of Letter Carriers National Rap Session. 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 1,227,883 and the estimated population for 2025 is 1,232,925.

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 community health and medical center 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, 25, 26, 30 and 31.

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 8.00 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 1.00 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 2025 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 2025, the Downtown Core had 17,250 rental units with a 86.00 percent occupancy rate. The downtown core accounted for approximately 34.00 to 44.00 percent of all new apartment deliveries in the greater Cleveland area in 2025. 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 past the 20,000 threshold. In terms of Downtown Cleveland office space, total downtown employees supported a 84.90 percent occupancy rate for Class A office space with an average asking lease rate of $25.41 per square foot per year which was an increase in occupancy rate and average rate compared to 2024. 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, however, employers are bringing workers back full time, and Class A rents are beginning to increase.

The County is corporate headquarters to fourteen 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, Olympic Steel, and American Greetings.

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. 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 finalized a five-year countywide Strategic Plan which will begin in 2026. The plan outlines our vision, mission, values, and overall outcome objectives. As with any long-term plan, the County will continue to evaluate and adjust it as needed. Federal policy decisions continue to create economic turbulence, requiring local governments to withstand potential grant reductions, program eliminations, and fluctuations in major revenue sources such as sales tax. Despite these external pressures, Cuyahoga County remains committed to advancing initiatives in core outcome areas to build a healthy, safe, just, and prosperous community where everyone can reach their full potential.

Jobs and Workforce

The County's strategic priorities include advancing economic mobility by cultivating a diverse and resilient economic landscape that benefits all residents, businesses, and the broader community.

Cuyahoga County updated its five-year Economic Development Plan in 2024. The key pillars of the County's economic development strategy are: (1) promoting economic ecosystem alignment and business growth; (2) providing economic development resources to the County's 59 municipalities; (3) supporting regional business retention, attraction, and expansion; and (4) helping to build a strong and growing workforce.

Cuyahoga County supports existing efforts and creates new opportunities that help job seekers establish career plans integrating support, readiness, education, employment, advancement, and entrepreneurship services. Job quality remains a priority, with initiatives focused on career pathways, advancement, retention, and mobility. The County also supports programs promoting rehabilitation and reintegration for the re-entry population and encourages private-sector employers to remove barriers for job seekers with criminal records.

Cuyahoga County has updated its lending practices to better support Transit Oriented Development across the region. This approach promotes equity and economic growth by expanding job access and reducing commuting costs.

Key highlights include:

- In 2025, the Department of Development helped retain and create 368 jobs in the regional workforce.
- A $153 million in capital investment was leveraged in the region.
- In 2024, the County launched the Office of Small Business to connect small enterprises with services needed for growth and in 2025, the program loaned approximately $2.9 million to support 82 small businesses and help create or retain nearly 860 jobs.
- The 2026–2027 budget includes more than $2.2 million to support small businesses in Cuyahoga County.

Infrastructure and Housing

The County is working to build a connected Cuyahoga County where everyone has access to diverse housing options, multimodal transportation, and reliable infrastructure. This work focuses on well-maintained facilities and infrastructure, attainable housing, and a right-sized, safe, and reliable transportation system that meets community needs.

In 2023, the County created the Department of Housing and Community Development to strengthen its focus on housing needs. In 2024, the Department contracted with Cleveland State University to finalize a Countywide Housing Plan. The plan highlights needs related to aging housing infrastructure, affordable and middle-market housing, advocacy at state and federal levels, and the creation of programs that reduce housing costs and barriers to homeownership.

Key highlights include:

- Launched the Affordable Housing Fund with $3 million in seed funding and awarded $5.5 million in HOME funding in 2024–25 to support construction of 557 new affordable units and preserve 146 existing units.
- The Office of Homeless Services invested approximately $20 million in 2025 toward reducing homelessness, including a $1 million HUD grant for expanded Coordinated Entry Services and an expansion of the Men's Shelter at 2020 Lakeside Avenue.
- The Treasurer's Office, working with Housing and Community Development and Job & Family Services, used DTAC funds to open a Financial Empowerment Center in partnership with the Bloomberg Foundation. This centralized location provides financial literacy services. The Center opened to the public in 2025.
- The Treasurer's Office launched the Taxpayer Assistance Program using $2.5 million in DTAC funds to assist older residents experiencing real estate tax delinquency, alongside wraparound financial literacy services.
- Began construction on six (6) road resurfacing projects valued over $13.8 million and five (5) bridge rehabilitation projects valued over $38.9 million. The County levered $19.8 million of Road and Bridge money to complete $52.7 million worth of construction projects in 2025.
- Public Works assisted 16 communities with the Countywide Asphalt Prevention Program.
- Cuyahoga County has continued its commitment to providing residents with better access to Lake Erie through the Cuyahoga County Lakefront Public Access Plan (LPAP). The Lake–Clifton Road Connector project was awarded in 2025 for $12.2 million. The Euclid Beach Connector project is in its final phase, with a target construction sale date in early 2026. The Highland Bluffs project remains in the preliminary design phase.
- Cuyahoga County expended approximately $13.6 million towards building improvements as part of the 2025 Capital Plan.

Health and Human Services

The County's strategic priorities include ensuring equitable access to coordinated, high-quality services that meet residents' needs throughout their lives. Through Invest in Children, Family and Children First Council, and other Health and Human Services programs, the County works to ensure that every child is ready for kindergarten, every student graduates prepared for post-secondary success, and every resident has a pathway to upward mobility.

Key highlights include:

- The Child Wellness Campus is now considered a statewide model for wraparound services that support child safety and success.
- In 2025, the Division of Children and Family Services finalized 261 adoptions and responded to 22,135 calls to the KIDS-Hotline with nearly 600 children DCFS custody or under kin care.
- In 2025, Job and Family Services reduced Medicaid applications by 44.59 percent and reduced the total pending delinquency applications by 79.40 percent. Additionally, JFS reduced Supplemental Nutritional Assistance Program applications by 63.00 percent and improved timeliness by 15.00 percent compared to the previous year.

Organizational Excellence
Cuyahoga County is committed to operating an efficient, effective, and results-driven government. Strategic priorities include maintaining financial strength and operational efficiency, delivering superior customer service, and sustaining a healthy and safe workforce that reflects the best of Cuyahoga County.

The County provides numerous services to municipalities and residents, such as road and bridge work, sewer services, emergency management notifications and certifications, master planning, and justice services.

The County continues to strengthen partnerships with private and nonprofit organizations. These partnerships emphasize shared resources, risks, and decision-making and reflect our commitment to innovation and service excellence.

Key highlights include:

- The Fiscal Office expanded neighborhood outreach through programs such as Great Estates events, reappraisal meetings, Self-Service Kiosks, and tax collection at Auto Title Bureaus and Key Bank branches.
- The Department of Information Technology supported the Sheriff's Department in launching a new app to help citizens connect to the office.
- Information Technology assisted the Medical Examiner's Office with launching a Drug Dashboard and implementing an award-winning Toxicology Lab modernization project.
- Information Technology secured a consultant to help upgrade the County's Enterprise Resource Program to Infor, with full implementation scheduled for 2028.
- In 2025, the Department of Human Resources launched a Performance Management process for all non-bargaining employees.
- Human Resources achieved Platinum-level 2025 Health Worksite Employer status and increased wellness program participation by 70.00 percent, exceeding the national benchmark by 45.00 percent.
- Human Resources recovered $548,536 through a healthcare eligibility audit.
- Innovation & Performance achieved $5.8 million in process improvement savings in 2025.

Public Safety and Justice
Cuyahoga County continues to strengthen the community by advancing justice system reform and implementing responsive, innovative public safety strategies.

Key highlights include:

- Groundbreaking will occur in 2026 for the new Cuyahoga County Central Campus in Garfield Heights, which will include a new jail, behavioral care center, re-entry space, and Sheriff's headquarters. Completion is anticipated in fall 2029.
- The Department of Information Technology and the Sheriff's Department launched the update to the Jail Management System, scheduled for release in spring 2027.
- Staffing studies for law enforcement and corrections were completed in 2025.
- The Department of Public Safety and Justice continues to work towards the state-mandated NextGen911 upgrade.

Sustainability and Resiliency

The County's focus is growing a healthy natural environment and developing 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. In 2025, the County updated its Climate Action Plan with science-based greenhouse gas reduction targets and goals for climate adaptation and resilience.

Key highlights include:

- Cuyahoga County has been at the forefront of environmental initiatives, collaborating with various government agencies and community organizations. Since 2020, the County has funded tree planting and maintenance through the Healthy Urban Tree Canopy program. After an initial, $5 million, 5-year commitment the County funded 115 grants awarded to 96 grant recipients which resulted in the creation of 30 tree plans, 13,000 trees planted, 2,575 trees maintained and 579 dead and hazard trees removed. In 2026, the County is transitioning this program from a grant program to a contracted services model to more efficiently fund tree planting and maintenance activities in the County. The County also participated in more than 500 residential solar installations through Solar Switch, a solar cooperative.
- Cuyahoga County is on the Climate Disclosure Project's 2025 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.
- In 2025, the County's Fresh Water Institute made progress in its goal to establish Cuyahoga County as a global freshwater leader with 40 founding members, participation from 215 Counties across eight Great Lakes states, engaged 1,425 Fourth Grade students in water safety learn to swim lessons, 28 high school Fresh Water Fellows and 3 paid summer interns working in the water economy.
- In 2025, Moody's Corporation reaffirmed Cuyahoga County's bond rating at Aa2, a definitive recognition of strong financial management and best practice financial policies.

Cuyahoga County remains committed to cultivating a positive environment that supports transformation, financial responsibility, and collaboration, ensuring residents receive effective and efficient government services.

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, 2024. 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, 2024 as well. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of two years only.

Acknowledgments

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

Sincerely,



Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer



Leigh A. Tucker, CPA
Cuyahoga County Assistant Fiscal Officer

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

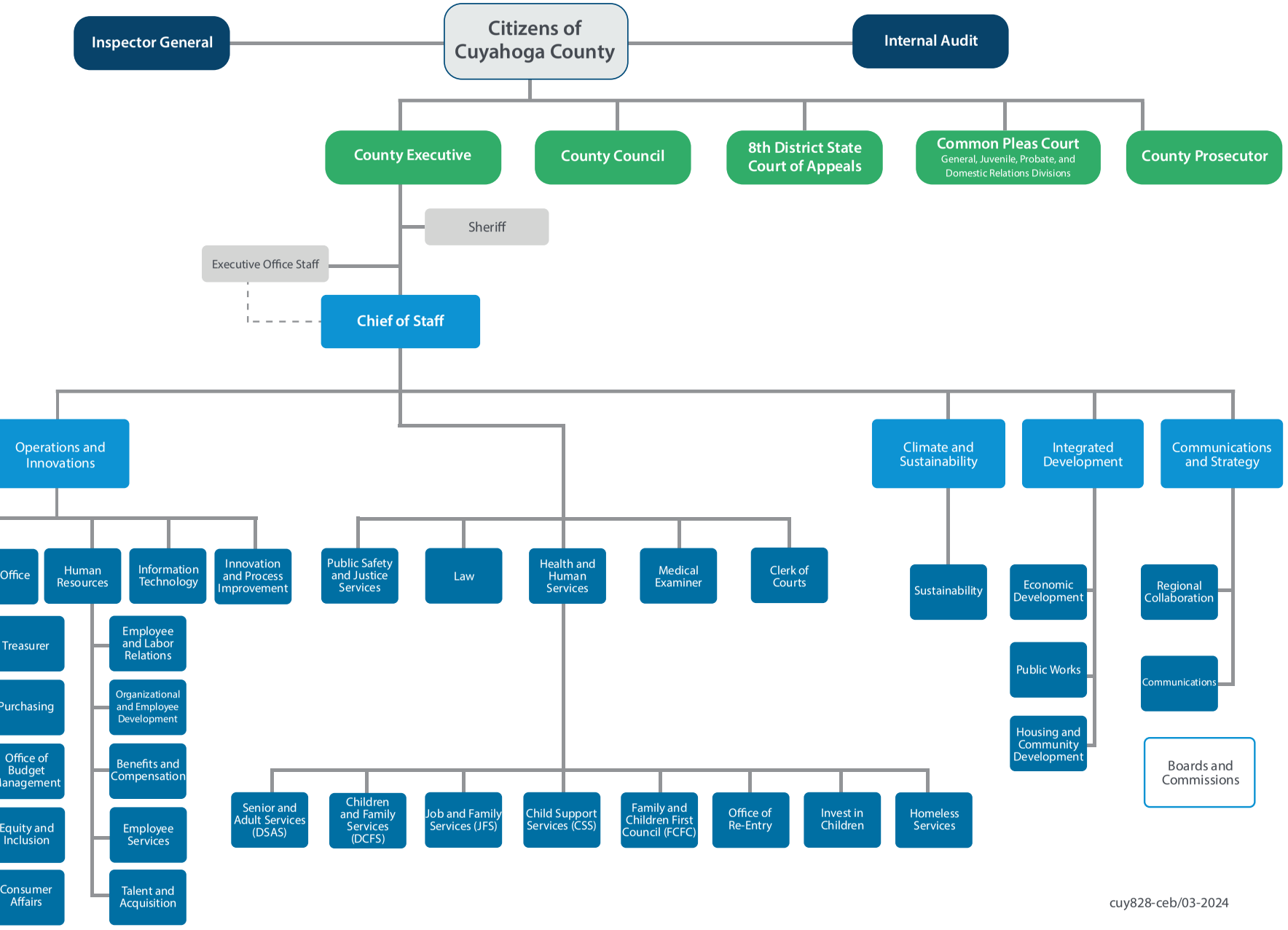
Probate Court .....Anthony J. Russo, Presiding Judge
Judge Laura J. Gallagher

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



cuy828-ceb/03-2024

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, 2024

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, 2025, 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, 2025, 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 97 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, 2025, 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 Auditing 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.

Correction of Error

As discussed in Note 3 to the basic financial statements, the County overstated accrued interest receivable and revenue in the prior year and corrected that error through a restatement of beginning net position and fund balances in 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 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 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 29, 2026 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 29, 2026

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, 2025. 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 2025 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2025 by approximately $988.8 million (net position). Of the approximately $988.8 million of net position, governmental activities accounted for approximately $858.5 million of net position and business-type activities accounted for approximately $130.3 million of net position.

- The County's overall net position decreased by $35.9 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 2025, the County's governmental funds reported a combined ending balance of $1.04 billion, which is a decrease of approximately $199.5 million from the prior year. Of the combined fund balance, $137.3 million was considered unassigned and available for spending at the County's discretion.

- As of the end of 2025, the County's unassigned fund balance for the General Fund was $151.0 million or 21.9 percent of total General Fund expenditures (including transfers out). Unassigned fund balance for the General Fund decreased by $18.6 million or 11.0 percent when compared to the prior year's General Fund unassigned fund balance.

- In 2025, the County issued $41.5 million in Capital Improvement Notes, Series 2025 for preconstruction costs related to the Central Services campus (County Jail) in Garfield Heights.

- In 2025, the County Re-authorized the issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed $14.5 million for major repairs at sports facilities.

- In 2025, the County distributed $35.0 million in excess Real Estate Assessment funds to various taxing authorities within Cuyahoga County.

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 2025?" 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 2025 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 2025, the County paid $36,000,000 in financed purchase payment and $4,400,000 as required by various agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

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

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

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

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

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

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 2025 compared to 2024:

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	Restated* 2024	2025	2024	2025	Restated* 2024
Assets						
Current and Other Assets	$1,769,845	$1,961,874	$65,985	$67,715	$1,835,830	$2,029,589
Noncurrent Assets:						
Net Pension Asset	0	8,398	0	157	0	8,555
Net OPEB Asset	65,558	25,186	1,235	467	66,793	25,653
Capital Assets, Net	1,285,023	1,218,737	98,865	97,205	1,383,888	1,315,942
Total Assets	3,120,426	3,214,195	166,085	165,544	3,286,511	3,379,739
Deferred Outflows of Resources						
Pension	174,489	236,941	3,343	4,393	177,815	240,959
OPEB	2,221	22,424	41	409	2,262	22,596
Asset Retirement Obligation	0	4	6	8	6	12
Deferred Amount on Refunding	2,044	2,470	0	0	2,044	2,470
Total Deferred Outflows of Resources	178,754	261,839	3,390	4,810	182,127	266,037
Liabilities						
Current Liabilities	154,982	146,716	1,739	2,271	156,721	148,987
Long-term Liabilities						
Due within one Year	175,895	165,088	1,779	1,693	177,674	166,781
Due in More than one Year						
Net Pension Liability	698,871	739,492	13,154	13,790	712,025	753,282
Other Amounts	966,893	1,051,890	11,066	12,353	977,959	1,064,243
Total Liabilities	1,996,641	2,103,186	27,738	30,107	2,024,379	2,133,293
Deferred Inflows of Resources						
Pension	807	2,259	17	217	807	2,102
OPEB	12,904	14,670	245	261	13,149	14,693
Property Taxes	409,092	434,626	0	0	409,092	434,626
Leases	2,081	3,575	11,166	11,878	13,247	15,453
Deferred Gain on Refunding	19,204	20,947	0	0	19,204	20,947
Total Deferred Inflows of Resources	444,088	476,077	11,428	12,356	455,499	487,821
Net Position						
Net Investment in Capital Assets	756,020	660,808	87,423	84,556	843,443	745,364
Restricted	767,969	788,402	1,235	624	769,204	789,026
Unrestricted (Deficit)	(665,538)	(552,439)	41,651	42,711	(623,887)	(509,728)
Total Net Position	$858,451	$896,771	$130,309	$127,891	$988,760	$1,024,662

Restatements *

Net position at December 31, 2024 in governmental activities was restated from $977,856,604 to $896,771,743. Accrued interest receivable was overstated by $81,084,861. The change was related to the accrued interest receivable, as explained in Note 3. Under GASB 100, *Accounting Changes and Error Corrections,* this accrued interest receivable change is considered a correction of an error, and the effects of this restatement have been reflected in the 2024 columns.

Governmental and Business-Type Activities

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2025. 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 2025 and 2024:

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

	Governmental Activities		Business-Type Activities		Total	
	2025	Restated* 2024	2025	2024	2025	Restated* 2024
Program Revenues						
Charges for Services and Operating Assessments	$194,295	$172,566	$35,843	$35,547	$230,138	$208,113
Operating Grants, Contributions and Interest	453,797	406,542	15,640	114	469,437	406,656
Capital Grants and Contributions	64,884	33,612	4,474	408	69,358	34,020
Total Program Revenues	712,976	612,720	55,957	36,069	768,933	648,789
General Revenues						
Property Taxes	444,045	407,472	0	0	444,045	407,472
Sales Taxes	343,348	332,678	1,534	1,533	344,882	334,211
Hotel/Lodging Taxes	51,768	54,181	0	0	51,768	54,181
Excise Tax	12,606	13,294	0	0	12,606	13,294
Local Permissive Taxes	12,181	14,149	0	0	12,181	14,149
Admission Tax	5,408	4,908	0	0	5,408	4,908
Payments in Lieu of Taxes	2,793	4,204	0	0	2,793	4,204
Grants and Entitlements	84,359	78,324	0	0	84,359	78,324
Gain on Sale of Capital Assets	1,125	20,844	78	38	1,203	20,882
Unrestricted Contributions	1,818	775	0	0	1,818	775
Investment Earning/Interest	70,036	60,079	315	334	70,351	60,413
Other	39,283	23,283	259	213	39,542	23,496
Total General Revenues	1,068,770	1,014,191	2,186	2,118	1,070,956	1,016,309
Total Revenues	1,781,746	1,626,911	58,143	38,187	1,839,889	1,665,098
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	244,572	182,116	0	0	244,572	182,116
External Portion	2,627	1,943	0	0	2,627	1,943
Judicial	546,028	568,533	0	0	546,028	568,533
Public Works	68,695	73,433	0	0	68,695	73,433
Health and Safety						
Primary Government	163,037	163,414	0	0	163,037	163,414
Intergovernmental	215	1,150	0	0	215	1,150
Social Services	561,217	547,842	0	0	561,217	547,842
Community Development	197,291	200,182	0	0	197,291	200,182
Interest and Fiscal Charges	38,842	37,829	0	0	38,842	37,829
Sanitary Engineer	0	0	29,537	24,410	29,537	24,410
County Airport	0	0	4,554	4,900	4,554	4,900
County Parking Garage	0	0	7,461	3,746	7,461	3,746
Public Utilities	0	0	11,209	632	11,209	632
Information Systems	0	0	506	756	506	756
Total Program Expenses	1,822,524	1,776,442	53,267	34,444	1,875,791	1,810,886
Increase (Decrease) in Net Position before Transfers	(40,778)	(149,531)	4,876	3,743	(35,902)	(145,788)
Transfers	2,458	9,269	(2,458)	(9,269)	0	0
Change in Net Position	(38,320)	(140,262)	2,418	(5,526)	(35,902)	(145,788)
*Net Position Beginning of Year as Restated for corrections**	896,771	1,090,931	127,891	134,233	1,024,662	1,225,164
Change in Accounting Principle	0	(53,898)	0	(816)	0	(54,714)
Restated Net Position Beginning of Year	896,771	1,037,033	127,891	133,417	1,024,662	1,170,450
Net Position End of Year	$858,451	$896,771	$130,309	$127,891	$988,760	$1,024,662

New Accounting Pronouncements/Restatements *

Net position beginning of year in governmental activities was restated for corrections from $977,856,604 to $896,771,743 at December 31, 2024. Under GASB 100, *Accounting Changes and Error Corrections*, this change is considered a correction of an error and the restatement has been reflected in the impacted 2024 and 2025 columns. This change impacted total general revenues investment earnings/interest which was originally overstated by $81,084,861 in 2024. The change was related to the accrued interest receivable, as explained in note 3.

Table 2 provides a summary of the County's change in net position for 2025 compared to 2024. The above table also separately reflects the 2024 restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, Compensated Absences.

Governmental and Business-Type Activities

Overall, total revenues and total expenses remained relatively constant from 2024 to 2025. Several items of note from the governmental activities are as follows:

- Distribution of $35.0 million in excess Real Estate Assessment funds to various taxing authorities within Cuyahoga County.
- Increase in program revenue due to higher grant funding and operating assessments.
- Re-authorized the issuance and sale of General Obligation Bond Anticipation Notes in a principal amount not to exceed $14.5 million for major repairs at sports facilities.
- Property tax revenue increased due to an increase in property values.

Revenues and expenses in the business-type activities held fairly constant between 2024 and 2025. An item of note is as follows:

- The Sanitary Engineer expenses increased due to an increase 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 2025:

- In 2025, net patient revenue increased 11.6 percent driven by an increase in the volumes of various clinical services.
- Other operating revenue increased 13.5 percent primarily due to increased retail pharmacy operations.
- Discharges increased 2.7 percent and emergency room visits increased 2.9 percent.
- In-person outpatient visits increased by 5.3 percent while virtual telehealth visits increased 1.6 percent, resulting in an overall increase in total outpatient visits of 5.0 percent.
- Patient days increased 2.0 percent from 2024 results.
- Total outpatient surgical volumes increased 1.4 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 $1.04 billion. Approximately $137.3 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 $10.8 million during 2025. 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 an increase in fund balance as revenues, especially property taxes, 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 increased due operating and non-operating revenues exceeding expenses and transfers out.

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 2025, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, and changes in the anticipated uses of approved funding. Actual revenues received were $20.1 million less than certification primarily due to receiving less charges for services. Actual expenditures were $37.4 million 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 2025 values compared to 2024.

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

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$129,753	$125,456	$6,199	$6,199	$135,952	$131,655
Construction in Progress	97,578	104,671	5,302	0	102,880	104,671
Land Improvements	668	759	34,392	37,104	35,060	37,863
Utility Plant	0	0	24,752	25,564	24,752	25,564
Buildings, Structures and Improvements	860,554	826,201	14,229	15,345	874,783	841,546
Furniture, Fixtures and Equipment	7,821	8,114	2,172	1,769	9,993	9,883
Vehicles	7,554	6,500	9,138	8,516	16,692	15,016
Infrastructure	114,714	110,206	0	0	114,714	110,206
Intangible Asset - Software	16,079	19,925	0	0	16,079	19,925
Intangible Asset - Community Center Use	0	151	0	0	0	151
Right to Use Lease - Buildings	41,547	5,561	2,681	2,708	44,228	8,269
Right to Use Lease - Equipment	313	414	0	0	313	414
Right to Use Software	8,442	10,779	0	0	8,442	10,779
Total Capital Assets	$1,285,023	$1,218,737	$98,865	$97,205	$1,383,888	$1,315,942

Governmental activities total capital assets increased $66.3 million. Right to Use Lease – Buildings increased by a net $36.0 million in 2025, due primarily to the addition of the lease of the facility for the Board of Elections. Buildings, Structures, and Improvements were higher in 2025 by $34.4 million due primarily to the completed renovation of the Convention Center.

Business-type activities total capital assets increased slightly due to capital asset additions outpacing depreciation/amortization. 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	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$209,101	$225,065	$0	$0	$209,101	$225,065
Revenue Bonds	529,370	588,269	0	0	529,370	588,269
Certificates of Participation	123,036	137,418	0	0	123,036	137,418
OWDA Loans	766	842	6,872	7,887	7,638	8,729
OPWC Loans	431	157	1,889	2,033	2,320	2,190
Notes Payable	17,570	0	0	0	17,570	0
Asset Retirement Obligation	129	129	54	54	183	183
Financed Purchases	125,818	162,813	0	0	125,818	162,813
Leases	42,310	6,099	2,680	2,708	44,990	8,807
SBITAs	8,441	10,488	0	0	8,441	10,488
Compensated Absences	85,815	85,697	1,350	1,364	87,165	87,061
Net Pension Liability						
OPERS	697,045	737,306	13,154	13,790	710,199	751,096
STRS	1,826	2,187	0	0	1,826	2,187
Total	$1,841,658	$1,956,470	$25,999	$27,836	$1,867,657	$1,984,306

The County's debt decreased overall primarily as a result of the decrease in the debt payments, the reduction in financed purchase annual rent payments, and a 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. Partially offsetting the decrease was an increase in the amount of the annual lease payments.

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 $978.7 million at December 31, 2025. 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, 2025

	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	$814,507,880	$33,247,792	$847,755,672	$128,624,000	$8,076,326
Cash and Cash Equivalents:					
In Segregated Accounts	11,738,320	0	11,738,320	0	40,000
In Segregated Capital Accounts	0	0	0	0	2,559,176
With Fiscal Agents	92,710,481	1,274,350	93,984,831	0	0
Investments	0	0	0	649,958,000	0
Materials and Supplies Inventory	0	52,112	52,112	25,470,000	0
Accrued Interest Receivable	7,530,982	0	7,530,982	0	0
Accounts Receivable	13,766,875	809,006	14,575,881	196,595,000	744,401
Other Receivable	0	0	0	196,262,000	0
Internal Balances	18,410,575	(18,410,575)	0	0	0
Intergovernmental Receivable	107,927,206	0	107,927,206	0	0
Leases Receivable	2,081,265	11,165,994	13,247,259	0	0
Financed Purchase Receivable from Primary Government	0	0	0	0	60,272,317
Prepaid Items	2,089,874	4,791,804	6,881,678	11,063,000	158,223
Sales Taxes Receivable	93,392,768	383,294	93,776,062	0	0
Property Taxes Receivable	461,016,657	0	461,016,657	0	0
Permissive Motor Vehicle License Tax Receivable	1,435,177	0	1,435,177	0	0
Special Assessments Receivable	0	32,672,194	32,672,194	0	0
Loans Receivable, Net	82,965,058	0	82,965,058	0	0
Loans Receivable from Component Unit	60,272,317	0	60,272,317	0	0
Net Pension Asset	0	0	0	2,328,000	0
Net OPEB Asset	65,557,805	1,234,862	66,792,667	98,047,000	0
Other Assets	0	0	0	117,401,000	0
Nondepreciable Capital Assets	227,330,758	11,500,629	238,831,387	288,078,000	710,174
Depreciable Capital Assets, Net	1,057,691,905	87,363,645	1,145,055,550	1,129,828,000	11,027,426
Total Assets	3,120,425,903	166,085,107	3,286,511,010	2,843,654,000	83,588,043
Deferred Outflows of Resources					
Pension	174,488,936	3,343,448	177,815,452	263,098,000	0
OPEB	2,221,577	40,616	2,262,192	2,019,000	0
Asset Retirement Obligation	0	6,047	6,047	0	0
Deferred Amount on Refunding	2,044,000	0	2,044,000	699,000	0
Total Deferred Outflows of Resources	178,754,513	3,390,111	182,127,691	265,816,000	0
Liabilities					
Accounts Payable	31,490,841	348,796	31,839,637	93,230,000	1,554,413
Accrued Wages	27,567,105	577,370	28,144,475	64,459,000	0
Contracts Payable	5,278,440	119,594	5,398,034	0	0
Other Liabilities	0	0	0	17,132,000	0
Intergovernmental Payable	19,070,812	525,906	19,596,718	15,987,000	1,767,231
Retainage Payable	901,700	0	901,700	0	0
Accrued Interest Payable	6,939,434	0	6,939,434	21,150,000	0
Claims Payable	16,832,310	0	16,832,310	0	0
Unearned Revenue	1,418,981	46,860	1,465,841	0	1,805,090
Accrued Compensatory Time Leave Payable	1,868,827	5,918	1,874,745	0	0
Employee Withholdings Payable	5,463,844	114,436	5,578,280	0	0
Notes Payable	38,150,000	0	38,150,000	0	0
Long-Term Liabilities:					
Due Within One Year	175,895,355	1,778,990	177,674,345	82,210,000	34,016,011
Due In More Than One Year:					
Net Pension Liability (See Note 18)	698,870,965	13,154,127	712,025,092	900,662,000	0
Other Amounts	966,892,487	11,066,327	977,958,814	1,217,095,000	27,328,312
Total Liabilities	1,996,641,101	27,738,324	2,024,379,425	2,411,925,000	66,471,057
Deferred Inflows of Resources					
Pension	807,458	16,932	807,458	399,000	0
OPEB	12,904,378	244,838	13,149,215	19,180,000	0
Property Taxes	409,091,883	0	409,091,883	0	0
Leases	2,081,265	11,165,994	13,247,259	55,760,000	0
Deferred Gain on Refunding	19,203,501	0	19,203,501	0	0
Total Deferred Inflows of Resources	$444,088,485	$11,427,764	$455,499,316	$75,339,000	$0

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2025

	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	$756,019,879	$87,422,767	$843,442,646	$262,513,000	$10,665,594
Restricted for:					
Capital Projects	32,568,903	0	32,568,903	0	0
Health and Human Services	61,416,467	0	61,416,467	0	0
Motor Vehicle	68,958,811	0	68,958,811	0	0
Developmental Disabilities	185,180,652	0	185,180,652	0	0
Community Development Programs	77,885,173	0	77,885,173	0	0
Children's Services	6,318,669	0	6,318,669	0	0
Alcohol and Drug Preventative Services	14,858,404	0	14,858,404	0	0
Opioid Healthcare Programs	82,144,979	0	82,144,979	0	0
Health and Safety Services	20,633,703	0	20,633,703	0	0
Land Reutilization	278,545	0	278,545	0	0
Convention Center Hotel Operations	15,589,770	0	15,589,770	0	0
Tax Assessment Operations	21,648,131	0	21,648,131	0	0
General Government	19,415,208	0	19,415,208	0	0
Judicial Services	55,872,448	0	55,872,448	0	0
Social Services	7,651,156	0	7,651,156	0	0
Unclaimed Monies	26,339,159	0	26,339,159	0	0
Pension and OPEB Plans	65,557,805	1,234,862	66,792,667	100,375,000	0
Other Purposes	5,650,593	0	5,650,593	0	0
MetroHealth System					
Expendable	0	0	0	72,131,000	0
Nonexpendable	0	0	0	26,237,000	0
Superman Tribute Plaza Sculptures	0	0	0	0	40,000
Unrestricted (Deficit)	(665,537,625)	41,651,501	(623,886,124)	160,950,000	6,411,392
Total Net Position	$858,450,830	$130,309,130	$988,759,960	$622,206,000	$17,116,986

(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, 2025

	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	$244,571,732	$49,630,258	$34,511,513	$4,578,129
Legislative and Executive - External Portion	2,626,858	2,626,858	0	0
Judicial	546,027,558	85,503,504	69,796,632	0
Public Works	68,695,132	3,103,808	24,680,311	56,513,339
Health and Safety - Primary Government	163,036,769	7,646,375	48,408,425	0
Health and Safety - Intergovernmental	214,596	0	0	0
Social Services	561,217,520	5,136,907	239,251,365	0
Community Development	197,291,620	40,647,520	37,148,631	3,792,156
Interest	38,842,839	0	0	0
Total Governmental Activities	1,822,524,624	194,295,230	453,796,877	64,883,624
Business-Type Activities:				
Sanitary Engineer	29,536,951	29,262,522	50,512	0
County Airport	4,553,569	969,987	0	0
County Parking Garage	7,461,136	5,105,395	0	0
Public Utilities	11,209,429	0	15,589,527	4,474,141
Cuyahoga County Information Systems	505,473	504,600	0	0
Total Business-Type Activities	53,266,558	35,842,504	15,640,039	4,474,141
Total - Primary Government	$1,875,791,182	$230,137,734	$469,436,916	$69,357,765
Component Units				
MetroHealth System (1)	$2,152,616,000	$1,535,938,000	$18,384,000	$528,000
Cuyahoga County Convention Facilities Development Corporation	35,668,664	26,126,263	315,621	0
Total - Component Units	$2,188,284,664	$1,562,064,263	$18,699,621	$528,000
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				
Restatement (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
($155,851,832)	$0	($155,851,832)	$0	$0
0	0	0	0	0
(390,727,422)	0	(390,727,422)	0	0
15,602,326	0	15,602,326	0	0
(106,981,969)	0	(106,981,969)	0	0
(214,596)	0	(214,596)	0	0
(316,829,248)	0	(316,829,248)	0	0
(115,703,313)	0	(115,703,313)	0	0
(38,842,839)	0	(38,842,839)	0	0
(1,109,548,893)	0	(1,109,548,893)	0	0
0	(223,917)	(223,917)	0	0
0	(3,583,582)	(3,583,582)	0	0
0	(2,355,741)	(2,355,741)	0	0
0	8,854,239	8,854,239	0	0
0	(873)	(873)	0	0
0	2,690,126	2,690,126	0	0
(1,109,548,893)	2,690,126	(1,106,858,767)	0	0
0	0	0	(597,766,000)	0
0	0	0	0	(9,226,780)
0	0	0	(597,766,000)	(9,226,780)
45,376,387	0	45,376,387	0	0
14,436,916	0	14,436,916	0	0
222,005,389	0	222,005,389	0	0
57,388,456	0	57,388,456	0	0
104,838,832	0	104,838,832	0	0
338,112,360	0	338,112,360	0	0
5,236,200	0	5,236,200	0	0
0	1,533,569	1,533,569	0	0
51,768,442	0	51,768,442	0	0
12,605,448	0	12,605,448	0	0
12,180,533	0	12,180,533	0	0
5,407,548	0	5,407,548	0	0
2,792,749	0	2,792,749	0	0
84,359,411	0	84,359,411	0	0
1,125,438	78,056	1,203,494	0	0
1,817,052	0	1,817,052	0	0
70,035,589	315,326	70,350,915	72,182,000	4,936,459
39,283,097	259,368	39,542,465	667,840,000	5,599,114
1,068,769,847	2,186,319	1,070,956,166	740,022,000	10,535,573
2,458,133	(2,458,133)	0	0	0
1,071,227,980	(271,814)	1,070,956,166	740,022,000	10,535,573
(38,320,913)	2,418,312	(35,902,601)	142,256,000	1,308,793
977,856,604	127,890,818	1,105,747,422	477,349,000	15,808,193
(81,084,861)	0	(81,084,861)	2,601,000	0
896,771,743	127,890,818	1,024,662,561	479,950,000	15,808,193
$858,450,830	$130,309,130	$988,759,960	$622,206,000	$17,116,986

Cuyahoga County, Ohio
Balance Sheet
Governmental Funds
December 31, 2025

	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	$147,405,762	$18,936,797	$172,945,807	$0	$418,435,194	$757,723,560
Cash and Cash Equivalents In Segregated Accounts	5,434,086	580	101,082	0	6,202,572	11,738,320
Accrued Interest Receivable	6,663,153	0	0	0	867,829	7,530,982
Accounts Receivable	4,031,427	4,365	0	0	9,731,083	13,766,875
Interfund Receivable	17,443,060	0	0	0	0	17,443,060
Intergovernmental Receivable	28,062,703	25,449,423	9,687,531	0	40,011,475	103,211,132
Sales Taxes Receivable	90,964,333	0	0	0	2,428,435	93,392,768
Property Taxes Receivable	45,915,862	133,872,760	109,331,147	0	171,896,888	461,016,657
Permissive Motor Vehicle License Tax Receivable	0	0	0	0	1,435,177	1,435,177
Lease Receivable	863,535	0	0	0	1,217,730	2,081,265
Loans Receivable, Net	0	0	0	60,272,317	82,965,058	143,237,375
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	26,339,159	0	0	0	0	26,339,159
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	92,710,481	92,710,481
Total Assets	$373,123,080	$178,263,925	$292,065,567	$60,272,317	$827,901,922	$1,731,626,811
Liabilities						
Accounts Payable	$8,624,319	$2,357,872	$699,926	$0	$17,475,058	$29,157,175
Accrued Wages	14,642,924	6,153,197	1,947,392	0	3,070,276	25,813,789
Contracts Payable	0	0	0	0	5,278,440	5,278,440
Retainage Payable	0	0	0	0	901,700	901,700
Intergovernmental Payable	5,812,881	2,828,028	981,176	0	4,882,765	14,504,850
Interfund Payable	807,762	242,964	0	0	2,732,573	3,783,299
Employee Withholdings Payable	2,902,251	1,219,573	385,976	0	608,535	5,116,335
Unearned Revenue	0	0	0	0	1,418,981	1,418,981
Accrued Interest Payable	0	0	0	0	616,847	616,847
Notes Payable	0	0	0	0	38,150,000	38,150,000
Total Liabilities	32,790,137	12,801,634	4,014,470	0	75,135,175	124,741,416
Deferred Inflows of Resources						
Property Taxes	40,702,013	118,811,050	97,036,810	0	152,542,010	409,091,883
Unavailable Revenue	51,668,628	31,208,526	19,361,957	0	53,896,228	156,135,339
Lease	863,535	0	0	0	1,217,730	2,081,265
Total Deferred Inflows of Resources	93,234,176	150,019,576	116,398,767	0	207,655,968	567,308,487
Fund Balances						
Nonspendable	40,144,159	0	0	0	0	40,144,159
Restricted	0	15,442,715	171,652,330	60,272,317	558,838,425	806,205,787
Committed	3,830,280	0	0	0	0	3,830,280
Assigned	52,093,977	0	0	0	0	52,093,977
Unassigned (Deficit)	151,030,351	0	0	0	(13,727,646)	137,302,705
Total Fund Balances	247,098,767	15,442,715	171,652,330	60,272,317	545,110,779	1,039,576,908
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$373,123,080	$178,263,925	$292,065,567	$60,272,317	$827,901,922	$1,731,626,811

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, 2025

Total Governmental Fund Balances		$1,039,576,908
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.		1,285,022,663
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	51,924,774	
Sales Taxes	33,627,976	
Hotel/Lodging Taxes	2,296,576	
Intergovernmental	62,954,097	
Fines, Forfeitures, and Settlements	5,331,916	
Total		156,135,339
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	(20,464,155)	
Internal Balances	3,482,262	
Capital Assets	(1,265,953)	
Leases Payable	132,937	
SBITA Payable	76,145	
Deferred Outflows - Pension	(12,880,348)	
Net Pension Liability	43,750,175	
Deferred Inflows - Pension	1,729,163	
Deferred Outflows - OPEB	(237,116)	
Net OPEB Asset	(4,107,115)	
Deferred Inflows - OPEB	921,889	
Accrued Compensatory Time Leave Payable	86,178	
Compensated Absences	4,945,098	
Total		16,169,160
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(6,322,587)
Deferred outflows of resources represent deferred charges on refundings, which are not reported in the governmental funds.		2,044,000
Deferred inflows of resources represent deferred gains on refundings, which are not reported in the governmental funds.		(19,203,501)
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.		(1,868,827)
The net pension 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 OPEB Asset	65,557,805	
Deferred Outflows - Pension	174,488,936	
Deferred Outflows - OPEB	2,221,577	
Deferred Inflows - Pension	(807,458)	
Deferred Inflows - OPEB	(12,904,378)	
Net Pension Liability	(698,870,965)	
Total		(470,314,483)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Unvoted General Obligation Bonds	(209,101,200)	
Certificates of Participation	(123,036,471)	
Revenue Bonds	(529,370,380)	
Notes Payable	(17,570,000)	
Loans Payable	(1,196,904)	
Financed Purchases Payable	(125,818,537)	
Leases Payable	(42,309,529)	
SBITA Payable	(8,441,211)	
Compensated Absences	(85,814,610)	
Asset Retirement Obligation	(129,000)	
Total		(1,142,787,842)
Net Position of Governmental Activities		$858,450,830

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, 2025

	General	Human Services	County Board of Developmental Disabilities	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	$43,777,288	$132,061,609	$103,036,289	$0	$156,415,464	$435,290,650
Sales Tax	338,626,245	0	0	0	4,656,438	343,282,683
Hotel/Lodging Taxes	11,419,079	0	0	0	40,254,429	51,673,508
Excise Tax	0	0	0	0	12,605,448	12,605,448
Permissive Motor Vehicle License Taxes	0	0	0	0	12,180,533	12,180,533
Admission Tax	0	0	0	0	5,407,548	5,407,548
Payments in Lieu of Taxes	514	0	1,569	0	2,823,692	2,825,775
Charges for Services	78,730,806	122,195	2,036,342	0	72,789,644	153,678,987
Licenses and Permits	54,475	0	0	0	1,946,015	2,000,490
Fines, Forfeitures and Settlements	15,177,332	0	0	0	3,486,243	18,663,575
Intergovernmental	76,830,524	160,433,739	36,429,868	0	282,160,701	555,854,832
Investment Earnings/Interest	50,437,282	0	35,801	3,792,156	19,562,506	73,827,745
Lease	550,600	0	894,127	0	48,837	1,493,564
Rentals and Royalties	0	0	0	0	10,499,840	10,499,840
Contributions and Donations	0	116,530	79,532	0	24,840,540	25,036,602
Other	15,925,496	628,018	769,899	0	21,121,153	38,444,566
Total Revenues	631,529,641	293,362,091	143,283,427	3,792,156	670,799,031	1,742,766,346
Expenditures						
Current:						
General Government:						
Legislative and Executive	123,824,998	0	0	0	127,950,805	251,775,803
Judicial	447,995,460	0	0	0	92,450,155	540,445,615
Public Works	0	0	0	0	77,418,536	77,418,536
Health and Safety	417,897	0	0	0	162,100,836	162,518,733
Social Services	6,621,661	275,939,010	171,299,890	0	107,166,758	561,027,319
Community Development	19,442,275	0	0	0	184,464,395	203,906,670
Capital Outlay	0	0	0	0	31,099,445	31,099,445
Intergovernmental	0	0	0	0	214,596	214,596
Debt Service:						
Principal Retirement	9,548,363	3,660,722	57,725	32,207,844	84,430,740	129,905,394
Interest	4,987,056	122,573	4,232	3,792,156	38,021,971	46,927,988
Total Expenditures	612,837,710	279,722,305	171,361,847	36,000,000	905,318,237	2,005,240,099
Excess of Revenues Over (Under) Expenditures	18,691,931	13,639,786	(28,078,420)	(32,207,844)	(234,519,206)	(262,473,753)
Other Financing Sources (Uses)						
Sale of Capital Assets	11,803	0	1,962,043	0	62,457	2,036,303
OPWC Loans Issued	0	0	0	0	338,448	338,448
Notes Issued	0	0	0	0	17,570,000	17,570,000
Inception of Lease	38,246,313	1,203,814	0	0	783	39,450,910
Inception of SBITA	3,792,478	578,845	0	0	42,500	4,413,823
Transfers In	4,715,771	0	0	0	195,248,428	199,964,199
Transfers Out	(76,255,340)	0	(500,000)	0	(124,011,192)	(200,766,532)
Total Other Financing Sources (Uses)	(29,488,975)	1,782,659	1,462,043	0	89,251,424	63,007,151
Net Change in Fund Balances	(10,797,044)	15,422,445	(26,616,377)	(32,207,844)	(145,267,782)	(199,466,602)
Fund Balances Beginning of Year as Previously Reported	306,282,566	20,270	198,268,707	92,480,161	723,076,667	1,320,128,371
Error Correction - See Note 3	(48,386,755)	0	0	0	(32,698,106)	(81,084,861)
Restated Fund Balances Beginning of Year	257,895,811	20,270	198,268,707	92,480,161	690,378,561	1,239,043,510
Fund Balances End of Year	$247,098,767	$15,442,715	$171,652,330	$60,272,317	$545,110,779	$1,039,576,908

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, 2025

Net Change in Fund Balances - Total Governmental Funds		($199,466,602)
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/amortization exceeds capital outlay in the current period:		
Capital Outlays	127,154,883	
Depreciation/Amortization	(59,621,538)	
Total		67,533,345
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.		(923,644)
Terminations of leases are not reported in the governmental funds. However, the government-wide statements reflect:		
Reduction of the Intangible Right to Use Lease Asset	(324,121)	
Reduction of the Lease payable	324,121	
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	8,755,330	
Sales Taxes	65,877	
Hotel/Lodging Taxes	94,934	
Intergovernmental	12,918,586	
Fines, Forfeitures, and Settlements	5,331,916	
Payments in Lieu of Taxes	(33,026)	
Total		27,133,617
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.		130,008,547
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	892,583	
Amortization of Premium	5,893,317	
Amortization of Discount	(8,350)	
Deferred Charge on Refunding Amortization	(426,455)	
Deferred Gain on Refunding Amortization	1,743,278	
Total		8,094,373
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	(117,681)	
Accrued Compensatory Time Leave Payable	(150,480)	
Total		(268,161)
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	75,583,179	
OPEB	744,856	
Total		76,328,035
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	(104,360,709)	
OPEB	21,190,236	
Total		(83,170,473)
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	(3,622,088)	
Change in Internal Balance	510,973	
Principal Retirement	(103,153)	
Inception of Lease	30,917	
Inception of SBITA	105,142	
Change in Capital Assets	(69,922)	
Contractually Required Contribution - Pension	(4,737,504)	
Contractually Required Contribution - OPEB	(46,752)	
Change in Net Pension Liability	7,623,534	
Change in Net OPEB Liability	(1,335,262)	
Change in Compensated Leave Payable	86,178	
Change in Compensated Absences	(118,473)	
Total		(1,676,410)
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:		
Inception of Lease	(39,481,827)	
Inception of SBITA	(4,518,965)	
OPWC Loans Issued	(338,448)	
Notes Issued	(17,570,000)	
Total		(61,909,240)
Change in Net Position of Governmental Activities		($38,320,913)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$46,787,821	$46,787,821	$42,615,042	($4,172,779)
Sales Tax	306,275,318	332,524,215	337,746,608	5,222,393
Hotel/Lodging Taxes	12,156,737	12,215,431	11,328,040	(887,391)
Payments in Lieu of Taxes	466	506	514	8
Charges for Services	94,643,968	102,599,624	79,025,763	(23,573,861)
Licenses and Permits	49,399	53,633	54,475	842
Fines, Forfeitures and Settlements	10,917,537	11,853,210	12,039,368	186,158
Intergovernmental	75,382,699	80,887,840	81,213,759	325,919
Interest	27,073,944	30,155,452	30,768,539	613,087
Other	13,011,851	13,579,490	15,730,133	2,150,643
Total Revenues	586,299,740	630,657,222	610,522,241	(20,134,981)
Expenditures				
Current:				
General Government:				
Legislative and Executive	136,589,247	123,458,378	94,238,900	29,219,478
Judicial	443,540,767	448,876,241	444,614,291	4,261,950
Health and Safety	547,272	416,893	392,787	24,106
Social Services	8,176,935	8,176,935	6,612,037	1,564,898
Community Development	22,329,554	22,195,990	19,831,716	2,364,274
Debt Service:				
Principal Retirement	1,279,949	1,279,949	1,279,949	0
Interest	1,335,128	1,335,128	1,335,128	0
Total Expenditures	613,798,852	605,739,514	568,304,808	37,434,706
Excess of Revenues Over (Under) Expenditures	(27,499,112)	24,917,708	42,217,433	17,299,725
Other Financing Sources (Uses)				
Sale of Capital Assets	11,803	11,803	11,803	0
Transfers In	4,076,017	4,609,609	4,715,771	106,162
Transfers Out	(70,167,787)	(74,517,787)	(77,073,745)	(2,555,958)
Total Other Financing Sources (Uses)	(66,079,967)	(69,896,375)	(72,346,171)	(2,449,796)
Net Change in Fund Balance	(93,579,079)	(44,978,667)	(30,128,738)	14,849,929
Fund Balance Beginning of Year	188,076,796	188,076,796	188,076,796	0
Prior Year Encumbrances Appropriated	12,106,632	12,106,632	12,106,632	0
Fund Balance End of Year	$106,604,349	$155,204,761	$170,054,690	$14,849,929

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$124,710,867	$134,128,559	$128,568,887	($5,559,672)
Charges for Services	118,528	127,479	122,195	(5,284)
Intergovernmental	155,297,250	167,024,711	160,101,482	(6,923,229)
Contributions and Donations	113,033	121,569	116,530	(5,039)
Other	745,796	802,115	768,868	(33,247)
Total Revenues	280,985,474	302,204,433	289,677,962	(12,526,471)
Expenditures				
Current:				
Social Services	281,314,170	282,396,177	281,789,206	606,971
Debt Service:				
Principal Retirement	726,802	726,802	726,802	0
Interest	24,024	24,024	24,024	0
Total Expenditures	282,064,996	283,147,003	282,540,032	606,971
Net Change in Fund Balance	(1,079,522)	19,057,430	7,137,930	(11,919,500)
Fund Balance Beginning of Year	472,582	472,582	472,582	0
Prior Year Encumbrances Appropriated	650,630	650,630	650,630	0
Fund Balance End of Year	$43,690	$20,180,642	$8,261,142	($11,919,500)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$109,734,821	$109,734,821	$100,302,534	($9,432,287)
Payments in Lieu of Taxes	943	1,079	1,569	490
Charges for Services	1,782,444	2,039,968	2,966,270	926,302
Intergovernmental	21,358,079	24,443,867	35,543,258	11,099,391
Contributions and Donations	47,791	54,696	79,532	24,836
Other	462,635	529,476	769,899	240,423
Total Revenues	133,386,713	136,803,907	139,663,062	2,859,155
Expenditures				
Current:				
Social Services	180,527,628	180,527,628	171,523,540	9,004,088
Debt Service:				
Principal Retirement	57,725	57,725	57,725	0
Interest	4,232	4,232	4,232	0
Total Expenditures	180,589,585	180,589,585	171,585,497	9,004,088
Excess of Revenues Over (Under) Expenditures	(47,202,872)	(43,785,678)	(31,922,435)	11,863,243
Other Financing Sources (Uses)				
Sale of Capital Assets	1,178,999	1,349,339	1,962,043	612,704
Transfers In	4,813,840	6,009,338	0	(6,009,338)
Transfers Out	0	(500,000)	(500,000)	0
Total Other Financing Sources (Uses)	5,992,839	6,858,677	1,462,043	(5,396,634)
Net Change in Fund Balance	(41,210,033)	(36,927,001)	(30,460,392)	6,466,609
Fund Balance Beginning of Year	195,369,310	195,369,310	195,369,310	0
Prior Year Encumbrances Appropriated	283,499	283,499	283,499	0
Fund Balance End of Year	$154,442,776	$158,725,808	$165,192,417	$6,466,609

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fund Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$26,764,657	$6,483,135	$33,247,792	$30,445,161
Cash and Cash Equivalents with Fiscal Agents	0	1,274,350	1,274,350	0
Materials and Supplies Inventory	0	52,112	52,112	0
Intergovernmental Receivable	0	0	0	4,716,074
Accounts Receivable	491,686	317,320	809,006	0
Sales Taxes Receivable	0	383,294	383,294	0
Special Assessments Receivable	32,672,194	0	32,672,194	0
Leases Receivable	0	11,165,994	11,165,994	0
Prepaid Items	0	4,791,804	4,791,804	2,089,874
Interfund Receivable	0	1,431	1,431	1,339,483
Total Current Assets	59,928,537	24,469,440	84,397,977	38,590,592
Noncurrent Assets:				
Restricted Assets:				
Net OPEB Asset	1,105,236	129,626	1,234,862	4,107,115
Capital Assets:				
Nondepreciable Capital Assets	858,325	10,642,304	11,500,629	0
Depreciable Capital Assets, Net	34,838,363	52,525,282	87,363,645	1,265,953
Total Noncurrent Assets	36,801,924	63,297,212	100,099,136	5,373,068
Total Assets	96,730,461	87,766,652	184,497,113	43,963,660
Deferred Outflows of Resources				
Pension	2,889,033	499,471	3,388,504	12,880,348
OPEB	39,189	4,144	43,333	237,116
Asset Retirement Obligation	0	6,047	6,047	0
Total Deferred Outflows of Resources	2,928,222	509,662	3,437,884	13,117,464
Liabilities				
Current Liabilities:				
Accounts Payable	154,769	194,027	348,796	2,333,666
Accrued Wages	512,024	65,346	577,370	1,753,316
Contracts Payable	119,594	0	119,594	0
Intergovernmental Payable	429,158	96,748	525,906	4,565,962
Interfund Payable	84,208	1,040,536	1,124,744	70,931
Employee Withholdings Payable	101,484	12,952	114,436	347,509
Unearned Revenue	46,860	0	46,860	0
Accrued Compensatory Time Leave Payable	2,101	3,817	5,918	86,178
Compensated Absences	440,543	135,261	575,804	2,221,693
Leases Payable	0	27,630	27,630	75,459
Subscriptions Payable	0	0	0	32,366
OWDA Loans Payable	1,031,332	0	1,031,332	0
OPWC Loans Payable	144,224	0	144,224	0
Claims Payable	0	0	0	16,832,310
Total Current Liabilities	$3,066,297	$1,576,317	$4,642,614	$28,319,390

(continued)

Cuyahoga County, Ohio

Statement of Fund Net Position (continued)
Proprietary Funds
December 31, 2025

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Noncurrent Liabilities:				
Interfund Payable	$0	$13,805,000	$13,805,000	$0
Compensated Absences	557,128	217,253	774,381	2,723,405
Asset Retirement Obligation Payable	0	53,625	53,625	0
Leases Payable	0	2,653,141	2,653,141	57,478
Subscriptions Payable	0	0	0	43,779
OWDA Loans Payable	5,840,458	0	5,840,458	0
OPWC Loans Payable	1,744,722	0	1,744,722	0
Net Pension Liability	11,773,306	1,380,821	13,154,127	43,750,175
Total Noncurrent Liabilities	19,915,614	18,109,840	38,025,454	46,574,837
Total Liabilities	22,981,911	19,686,157	42,668,068	74,894,227
Deferred Inflows of Resources				
Leases	0	11,165,994	11,165,994	0
Pension	61,988	0	61,988	1,729,163
OPEB	213,270	34,285	247,555	921,889
Total Deferred Inflows of Resources	275,258	11,200,279	11,475,537	2,651,052
Net Position				
Net Investment in Capital Assets	26,935,952	60,486,815	87,422,767	1,056,871
Restricted for OPEB Plans	1,105,236	129,626	1,234,862	4,107,115
Unrestricted (Deficit)	48,360,326	(3,226,563)	45,133,763	(25,628,141)
Total Net Position	$76,401,514	$57,389,878	133,791,392	($20,464,155)
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:			(3,482,262)	
Net position of business-type activities			$130,309,130	

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, 2025

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	$29,262,522	$5,833,337	$35,095,859	$223,347,217
Fines, Forfeitures and Settlements	0	34,640	34,640	0
Lease Revenue	0	712,005	712,005	0
Other	61,800	197,568	259,368	838,531
Total Operating Revenues	29,324,322	6,777,550	36,101,872	224,185,748
Operating Expenses				
Personal Services	16,755,305	2,141,216	18,896,521	48,393,256
Materials and Supplies	2,167,922	231,000	2,398,922	3,510,262
Contractual Services	1,890,192	15,342,328	17,232,520	37,578,092
Claims	0	0	0	141,109,524
Depreciation/Amortization	2,207,637	3,964,638	6,172,275	246,215
Other	5,841,791	1,471,345	7,313,136	7,480,643
Total Operating Expenses	28,862,847	23,150,527	52,013,374	238,317,992
Operating Income (Loss)	461,475	(16,372,977)	(15,911,502)	(14,132,244)
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,533,569	1,533,569	0
Intergovernmental	50,512	15,589,527	15,640,039	7,254,788
Investment Earnings/Interest	0	315,326	315,326	0
Gain on Sale of Capital Assets	78,056	0	78,056	4,126
Interest	(206,361)	(535,850)	(742,211)	(9,224)
Total Non-Operating Revenues (Expenses)	(77,793)	16,902,572	16,824,779	7,249,690
Income (Loss) before Capital Contributions and Transfers	383,682	529,595	913,277	(6,882,554)
Capital Contributions	0	4,474,141	4,474,141	0
Transfers In	858,446	184,520	1,042,966	4,620,638
Transfers Out	(1,720)	(3,499,379)	(3,501,099)	(1,360,172)
Change in Fund Net Position	1,240,408	1,688,877	2,929,285	(3,622,088)
Net Position Beginning of Year	75,161,106	55,701,001	130,862,107	(16,842,067)
Net Position End of Year	$76,401,514	$57,389,878	$133,791,392	($20,464,155)
Adjustment to the change in fund net position reflected above for the net effect of the current year activity between the internal service fund and the enterprise funds.			($510,973)	
Change in net position of business-type activities			$2,418,312	

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	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	$30,020,639	$5,890,316	$35,910,955	$0
Cash Received from Interfund Transactions	0	0	0	221,166,655
Other Cash Receipts	61,800	211,082	272,882	838,531
Cash Payments to Employees for Services	(13,850,640)	(1,562,113)	(15,412,753)	(46,713,706)
Cash Payments for Goods and Services	(3,593,994)	(19,955,265)	(23,549,259)	(39,773,330)
Cash Payments for Claims	0	0	0	(135,823,389)
Cash Payments for Interfund Services Provided	(4,337,200)	(780,207)	(5,117,407)	0
Other Cash Payments	(5,855,142)	(1,283,140)	(7,138,282)	(7,489,015)
Net Cash Provided by (Used for) Operating Activities	2,445,463	(17,479,327)	(15,033,864)	(7,794,254)
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,533,700	1,533,700	0
Intergovernmental	50,512	15,624,460	15,674,972	7,254,788
Transfers In	858,446	184,520	1,042,966	4,620,638
Transfers Out	(1,720)	(3,499,379)	(3,501,099)	(1,360,172)
Net Cash Provided by (Used for) Noncapital Financing Activities	907,238	13,843,301	14,750,539	10,515,254
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	4,474,141	4,474,141	0
Principal Paid on OPWC Loans	(144,225)	0	(144,225)	0
Principal Received from Leases	0	712,005	712,005	0
Interest Received from Leases	0	315,326	315,326	0
Principal Paid on Leases	0	(26,894)	(26,894)	(74,156)
Interest Paid on Leases	0	0	0	(3,174)
Principal Paid on Subscriptions	0	0	0	(28,997)
Interest Paid on Subscriptions	0	0	0	(6,050)
Principal Paid on Manuscript Debt	0	(980,000)	(980,000)	0
Interest Paid on Manuscript Debt	0	(535,850)	(535,850)	0
Principal Paid on OWDA Loans	(1,015,444)	0	(1,015,444)	0
Interest Paid on OWDA Loans	(206,361)	0	(206,361)	0
Proceeds from Sale of Capital Assets	187,665	0	187,665	4,126
Payments for Capital Acquisitions	(3,115,960)	(4,846,232)	(7,962,192)	(180,078)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(4,294,325)	(887,504)	(5,181,829)	(288,329)
Net Increase (Decrease) in Cash and Cash Equivalents	(941,624)	(4,523,530)	(5,465,154)	2,432,671
Cash and Cash Equivalents Beginning of Year	27,706,281	12,281,015	39,987,296	28,012,490
Cash and Cash Equivalents End of Year	$26,764,657	$7,757,485	$34,522,142	$30,445,161

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2025

	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)	$461,475	($16,372,977)	($15,911,502)	($14,132,244)
Adjustments:				
Depreciation/Amortization	2,207,637	3,964,638	6,172,275	246,215
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	0	(4,310)	(4,310)	0
Intergovernmental Receivable	0	0	0	(2,626,858)
Accounts Receivable	(332,610)	(24,950)	(357,560)	0
Special Assessments Receivable	1,071,182	0	1,071,182	0
Interfund Receivable	0	59,553	59,553	446,296
Prepaid Items	0	(4,791,804)	(4,791,804)	279,799
Net OPEB Asset	(211,546)	(25,122)	(236,668)	(787,095)
(Increase) Decrease in Deferred Outflows of Resources:				
Pension	1,051,754	384,653	1,436,407	8,677,064
OPEB	386,700	45,796	432,496	1,592,252
Asset Retirement Obligation	0	1,788	1,788	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(4,576)	118,458	113,882	(82,237)
Accrued Wages	58,661	8,825	67,486	173,170
Contracts Payable	(878,918)	0	(878,918)	0
Intergovernmental Payable	157,282	7,700	164,982	1,142,923
Interfund Payable	(13,351)	22,475	9,124	(8,372)
Employee Withholdings Payable	4,419	851	5,270	9,199
Unearned Revenue	19,545	0	19,545	0
Accrued Compensatory Time Leave Payable	(4,848)	1,729	(3,119)	(10,940)
Compensated Absences Payable	(30,290)	16,128	(14,162)	(21,355)
Claims Payable	0	0	0	5,286,135
Net Pension Liability	1,120,202	98,563	1,218,765	4,059,236
(Increase) Decrease in Deferred Inflows of Resources:				
Leases	0	(712,005)	(712,005)	0
Pension	(2,076,166)	(209,390)	(2,285,556)	(9,850,271)
OPEB	(541,089)	(69,926)	(611,015)	(2,187,171)
Total Adjustments	1,983,988	(1,106,350)	877,638	6,337,990
Net Cash Provided by (Used for) Operating Activities	$2,445,463	($17,479,327)	($15,033,864)	($7,794,254)
Noncash Capital Financing Activities				
Prior Year Assets from Contracts Payable	$0	($20,714)	($20,714)	$0
Prior Year Inception of Lease	0	0	0	191,958
Inception of Lease	0	0	0	30,917
Inception of Subscription	0	0	0	105,142
Total Noncash Capital Financing Activities	$0	($20,714)	($20,714)	$328,017

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Custodial
Assets	
Equity in Pooled Cash and Cash Equivalents	$216,885,895
Cash and Cash Equivalents in Segregated Accounts	50,648,347
Property Taxes Receivable	3,307,958,617
Intergovernmental Receivable	67,018,260
Special Assessments Receivable	122,138,836
Total Assets	3,764,649,955
Liabilities	
Accounts Payable	14,248,314
Intergovernmental Payable	298,894,461
Total Liabilities	313,142,775
Deferred Inflows of Resources	
Property Taxes	3,093,522,019
Net Position	
Restricted for Individuals, Organizations and Other Governments	$357,985,161

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Custodial
Additions	
Intergovernmental	$136,180,039
Amounts Received as Fiscal Agent	43,165,510
Licenses, Permits and Fees for Other Governments	155,562,533
Fines and Forfeitures for Other Governments	35,059,577
Property Tax Collections for Other Governments	2,744,264,670
Excise Tax Collections for Other Governments	18,028,024
Special Assessment Collections for Other Governments	84,076,306
Sheriff Sales Collections for Others	74,382,697
Miscellaneous	16,536,350
Total Additions	3,307,255,706
Deductions	
Distributions of State Funds to Other Governments	137,600,268
Licenses, Permits and Fees Distributions to Other Governments	155,985,409
Fines and Forfeitures Distributions to Other Governments	35,047,854
Property Tax Distributions to Other Governments	2,836,089,039
Excise Tax Distributions to Other Governments	18,028,024
Special Assessment Distributions to Other Governments	71,078,703
Sheriff Sales Distributions to Others	80,386,008
Distributions as Fiscal Agent	38,440,565
Miscellaneous	10,009,422
Total Deductions	3,382,665,292
Change in Fiduciary Net Position	(75,409,586)
Net Position Beginning of Year	433,394,747
Net Position End of Year	$357,985,161

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 2025 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 $32,207,844 during 2025 leaving a remaining balance of $60,272,317 as of December 31, 2025. During 2025, the County paid $36,000,000 in financed purchase payments and $4,400,000 as required by various agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

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

Related Organizations	Jointly Governed Organizations
Cuyahoga County Public Library	Northeast Ohio Areawide Coordinating Agency
Cleveland Metropolitan Park District	North East Ohio Network
Cuyahoga County Arts and Culture District	Gateway Economic Development Corporation 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 30 and 31.

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, 2025, for 2026 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 deferred gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2025, but which were levied to finance year 2026 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, fines, forfeitures and settlements 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, arena renovation and corrections center facilities 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 2025, 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 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 2025, 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 2025 amounted to $50,437,282 which includes $39,696,124 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, 2025, 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 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.

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/subscription term or the useful life of the underlying asset.

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. Amortization is computed using the straight-line method over the term of the agreement.

All capital assets are depreciated/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 the software intangible asset amortization is computed using the straight-line method over the asset's useful life.

Depreciation and amortization are computed using the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Tangible Assets		
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
Intangible Assets		
Software	5 - 8 Years	2 Years
Community Center Use	14 Years	N/A
Intangible Right-to-Use Assets		
Buildings	5 - 47 Years	52 Years
Equipment	3 Years	2 Years
Software	2 - 8 Years	N/A

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

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 2026'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.

Contributions of Capital

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

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 2025; 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 OPEB plans represents the corresponding restricted asset amounts held in trust by the 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

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.

Subscription-Based Information Technology Arrangements

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 – Accounting Changes, Error Correction and Restatement of Fund Balances and Net Position

Change in Accounting Principles

For 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. GASB 102 provides users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 requirements apply only to note disclosure and do not have any effect on beginning net position/fund balance. The County implemented GASB 102 and evaluated their concentrations and constraints but did not have any events that required disclosure.

Changes to the Financial Reporting Entity

During 2025, the County's component unit, MetroHealth System (the System) determined that MetroHealth Holdings LLC became the sole corporate member NEO Total Health and Wellness, LLC, which required restatement of the System's Statement of Net Position as of January 1, 2025 to reflect this change in the reporting entity. As a result, NEO Total Health and Wellness is blended with the System. Effective March 31, 2025, NEO Total Health and Wellness was dissolved, and all net assets were transferred to the System.

Correction of an Error

Annually, the County keeps track of accrued interest earned and received in each investment or account throughout the year. During 2025, the County determined that the information that was entered into the County's support was incorrect causing the accrued interest to be overstated at December 31, 2024.

This error impacted the entity-wide financial statements as it was determined that accrued interest receivable was overstated by $81,084,861 and net position of governmental activities by the same amount. The general revenue investment earnings/interest and the change in net position was also overstated by the same amount.

This error impacted the governmental fund financial statements as it was determined accrued interest receivable was overstated by $81,084,861 and fund balance by the same amount. The investment earnings/interest and the change in fund balance was also overstated by the same amount.

Restatement of Fund Balances and Net Position

The following table summarizes the impact of the change to the financial reporting entity and error corrections referenced above on beginning fund balance and net position:

	12/31/2024 As Previously Reported	Change within the Financial Reporting Entity: MetroHealth Holdings LLC	Error Corrections: Accrued Interest Receivable	12/31/2024 As Restated
Government-Wide				
Governmental Activities	$977,856,604	$0	($81,084,861)	$896,771,743
Business-Type Activities	127,890,818	0	0	127,890,818
Total Primary Government	$1,105,747,422	$0	($81,084,861)	$1,024,662,561
Component Units				
MetroHealth System	$477,349,000	$2,601,000	$0	$479,950,000
Cuyahoga County Convention Facilities Development Corporation	$15,808,193	$0	$0	$15,808,193
Governmental Funds				
Major Funds:				
General	$306,282,566	$0	($48,386,755)	$257,895,811
Human Services	20,270	0	0	20,270
County Board of Developmental Disabilities	198,268,707	0 0	0 0	198,268,707
Global Center for Health Innovation	92,480,161	0	0	92,480,161
All Other Governmental Funds	723,076,667	0	(32,698,106)	690,378,561
Total Governmental Funds	$1,320,128,371	$0	($81,084,861)	$1,239,043,510
Proprietary Funds				
Enterprise Funds:				
Sanitary Engineer	$75,161,106	$0	$0	$75,161,106
All Other Enterprise Funds	55,701,001	0	0	55,701,001
Internal Service Elimination	(2,971,289)	0	0	(2,971,289)
Total Business Type Activities	$127,890,818	0	0	$127,890,818
Internal Service Funds	($16,842,067)	$0	$0	($16,842,067)
Fiduciary Funds				
Custodial Funds	$433,394,747	$0	$0	$433,394,747

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 2025.

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 $32,207,844 during 2025 leaving a remaining balance of $60,272,317 as of December 31, 2025.

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 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	($10,797,044)	$15,422,445	($26,616,377)
Net Adjustment for Revenue Accruals	(43,978,108)	(14,505,726)	3,659,760
Beginning Fair Value Adjustment for Investments	(10,174,091)	0	0
Ending Fair Value Adjustment for Investments	(7,997,838)	0	0
Beginning Unrecorded Cash	2,445,117	0	0
Ending Unrecorded Cash	(98,586)	0	0
Non-Budgeted Activity	(3,270,767)	9,038,938	(7,280,125)
Net Adjustment for Expenditure Accruals	42,019,830	(2,400,582)	(136,361)
Perspective Difference	3,823,594	0	0
Encumbrances	(2,100,845)	(417,145)	(87,289)
Budget Basis	($30,128,738)	$7,137,930	($30,460,392)

Note 8 – Accountability and Compliance

Accountability

The children services special revenue fund's deficit fund balance of $492,920 is the result of the recognition of payables in accordance with generally accepted accounting principles. The sports facilities enhancement special revenue fund's deficit fund balance of $13,234,726 is the result of the issuance of short-term bond anticipation notes which are used to finance the project until bonds are issued. Once the notes are retired or the bonds are issued, the deficit will be eliminated. The general fund is liable for any deficits in these funds and provides transfers when cash is required, rather than when accruals occur. The public utilities enterprise fund had a deficit net position of $101,401 as of December 31, 2025. The central custodial services, workers' compensation and sheriff central security internal service funds had deficit net position of $20,319,131, $3,200,116 and $8,528,310, respectively as of December 31, 2025. Management is currently analyzing the enterprise and internal service operations to determine appropriate steps to alleviate the deficits.

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			
Other	$3,357,167	$3,361,941	($4,774)
General Services:			
Other	12,445	13,343	(898)
Office of Procurement:			
Other	12,623	19,067	(6,444)
General (Consumer Affairs):			
Other	43,800	44,006	(206)
ARPA - Government Services:			
Personal Services	126,386	164,663	(38,277)
Probation:			
Other	1,050,044	1,053,787	(3,743)
Municipal Courts:			
Other	3,389,830	3,392,990	(3,160)
General Government - Judicial:			
Coroner's Lab			
Other	166,605	1,098,303	(931,698)
Community Development:			
County Planning Commission Administration:			
Other	(861,350)	64,194	(925,544)
Transfers Out	(74,517,787)	(77,073,745)	(2,555,958)
Motor Vehicle Gas Tax			
Public Works:			
Road Capital Improvements:			
Other	(5,477,978)	666,321	(6,144,299)
Debt Service:			
Principal Retirement	0	62,562	(62,562)
Cuyahoga Support Enforcement Fund			
General Government - Judicial:			
Cuyahoga Support Enforcement Agency:			
Other	19,273,272	19,274,310	(1,038)
CSEA Grants:			
Other	(17,378)	6,829	(24,207)
Solid Waste			
Debt Service:			
Principal Retirement	0	76,392	(76,392)
Community Development			
Community Development:			
Continuum of Care:			
Other	(554,788)	970,820	(1,525,608)
Neighborhood Stabilization:			
Other	(2,002)	0	(2,002)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Lead Hazard Reduction:			
Personal Services	($73,589)	$0	($73,589)
Other	(39,532)	0	(39,532)
Rapid Re-Housing:			
Other	216,333	598,429	(382,096)
Brownfield Redevelopment Fund:			
Other	(6,767,786)	482,832	(7,250,618)
Home Weatherization Assistance:			
Personal Services	(368,027)	0	(368,027)
Other	(1,753,256)	0	(1,753,256)
Supportive Housing Program:			
Other	248,128	533,436	(285,308)
CDBG:			
Other	(16)	0	(16)
HOME:			
Personal Services	(23,620)	0	(23,620)
Other	(37,332)	0	(37,332)
Emergency Solutions Development:			
Other	(155,410)	0	(155,410)
Other Community Development			
Community Development:			
Sustainability Grants:			
Personal Services	61,068	295,348	(234,280)
Treatment Alternative for Safer Communities			
General Government - Judicial:			
Treatment Alternative Street Crime:			
Personal Services	385,224	533,863	(148,639)
Adult Drug Court Project:			
Personal Services	40,921	140,921	(100,000)
TASC Drug Court:			
Personal Services	165,948	220,500	(54,552)
Other	(548)	0	(548)
Veterans Court-ODMHAS			
Personal Services	18,500	33,528	(15,028)
Other	(1,000)	2,000	(3,000)
Adult Drug Court - ODMHAS:			
Personal Services	21,500	43,000	(21,500)
Other	1,000	2,000	(1,000)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Recovery Drug Court:			
Personal Services	$19,000	$77,130	($58,130)
Other	13,572	22,870	(9,298)
ODHMAS Grant:			
Personal Services	38,500	73,000	(34,500)
Other	(1,000)	2,000	(3,000)
Youth Services Fund			
General Government - Judicial:			
Youth Services Subsidy-FDCC			
Personal Services	667,047	4,279,423	(3,612,376)
Other	(2,659,733)	4,588,461	(7,248,194)
Other Judicial			
General Government - Judicial:			
Administrative Title IV-E:			
Other	(458,538)	5,290	(463,828)
Urinalysis Testing:			
Other	139,080	139,738	(658)
Pre-Petition Pilot Program Grant:			
Other	(160,870)	12,360	(173,230)
JJDP Block Grant:			
Other	14,428	240,331	(225,903)
COPS Tech and Equipment Grant			
Other	(200,000)	0	(200,000)
State Criminal Alien Asst Program:			
Other	(35,037)	0	(35,037)
US Department of Justice Grant Sheriff:			
Personal Services	(238,904)	161,101	(400,005)
Other	(70,273)	29,972	(100,245)
Second Chance Adult Reentry:			
Other	(578,620)	195,920	(774,540)
Adult Drug Court:			
Personal Services	(299,166)	0	(299,166)
Other	64,953	259,095	(194,142)
SAMHSA - Veterans Treatment Court:			
Other	76,705	256,528	(179,823)
Prosecutor Other Judicial Grants:			
Personal Services	(187,613)	319,802	(507,415)
Other	297,186	697,236	(400,050)
Sexual Assault Kit Initiative:			
Personal Services	(471,716)	1,255,872	(1,727,588)
Other	55,126	211,967	(156,841)
Internet Crimes Against Children:			
Personal Services	323,127	498,127	(175,000)
Other	64,616	65,684	(1,068)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
DOJ/BJA Medication-Assisted Treatment:			
Personal Services	($124,099)	$0	($124,099)
Other	7,978	108,878	(100,900)
Comp Opioid Stim and Sub Use Pro:			
Personal Services	(129,336)	0	(129,336)
Other	(179,699)	338,847	(518,546)
Sheriff Other Judicial Grants:			
Other	187,181	287,182	(100,001)
Common Pleas Other Judicial Grants:			
Personal Services	(554,319)	0	(554,319)
Other	(816,528)	176,435	(992,963)
Operation Stonegarden:			
Personal Services	(84,777)	35,774	(120,551)
Other	(134,517)	58,292	(192,809)
DNA Backlog Reduction Program:			
Other	537,059	733,684	(196,625)
Professional Continuing Education:			
Personal Services	(154,172)	39,980	(194,152)
Other Legislative and Executive			
General Government - Legislative and Executive:			
Human Resources Grant:			
Other	4,837	36,055	(31,218)
County Executive Grants:			
Other	(10,000)	0	(10,000)
Other Health and Safety			
Health and Safety:			
Dick Goddard Best Friends Fund:			
Other	399,974	400,049	(75)
Hazard Mitigation Asst Grants:			
Other	(74,143)	0	(74,143)
State SHSP - Law Enforcement:			
Personal Services	0	59,650	(59,650)
Urban Area Secutity Initiative:			
Personal Services	(161,869)	98,131	(260,000)
Other	2,240,068	2,764,989	(524,921)
State Homeland Security Project Law Enforcement:			
Other	(6,600)	327,428	(334,028)
Port Security Grant:			
Other	267,798	351,206	(83,408)
Other Social Services			
Social Services:			
Veterans Services Fund:			
Other	(425,650)	685,000	(1,110,650)
Social Impact:			
Other	(400,000)	0	(400,000)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Early Childhood UPK Grants:			
Other	$220,986	$1,795,986	($1,575,000)
JFS Other Social Services Grant:			
Other	(87,924)	291,204	(379,128)
Hotel Lodging Tax			
General Government - Legislative and Executive:			
Hotel Lodging Tax:			
Other	31,623,009	36,095,454	(4,472,445)
Coronavirus Relief			
General Government - Legislative and Executive:			
COVID-19 CARES Act:			
Other	22,033,980	23,064,775	(1,030,795)
Housing			
Community Development:			
Neighborhood Stabilization:			
Other	(2,065,196)	0	(2,065,196)
Lead Hazard Reduction:			
Other	1,490,804	2,369,885	(879,081)
Home:			
Other	(15,972,322)	1,453,078	(17,425,400)
CDBG:			
Other	191,709	1,557,522	(1,365,813)
HUD ARAP Fund:			
Other	(2,056,223)	2,966,124	(5,022,347)
CDSG Grant:			
Other	747,859	1,409,728	(661,869)
Alcohol, Drug and Mental Health Grants			
Health and Safety:			
ADAMHS Board Grants:			
Other	(4,836,629)	2,000,000	(6,836,629)
Debt Service			
Issuance Costs	0	66,812	(66,812)
Capital Projects			
Capital Outlay:			
Community Projects:			
Other	(86,338)	22,225	(108,563)
Road Capital Projects			
Public Works:			
Ohio Department of Transportation - LPA:			
Personal Services	451,335	452,364	(1,029)
Other	35,627,031	43,605,376	(7,978,345)
County Parking Garage			
Personal Services	4,604,099	5,574,116	(970,017)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Public Utilities			
Personal Services	$196,700	$345,538	($148,838)
Other	1,852,925	19,990,318	(18,137,393)
Maintenance			
Other	3,127,842	3,601,517	(473,675)

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, 2025:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Other Community Development	$2,400,270	$2,696,447	($296,177)
Victim Assistance	3,461,726	3,781,579	(319,853)
Other Public Works	11,758	16,492	(4,734)
Road Capital Projects	27,087,908	43,322,108	(16,234,200)
Convention Center Hotel Capital Project	4,913,112	5,852,700	(939,588)
Central Custodial Services	50,676,901	50,710,134	(33,233)

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, 2025:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Workforce Development	$0	$131,499	($131,499)
Road Capital Projects	27,087,908	46,083,315	(18,995,407)
Convention Center Hotel Capital Project	4,913,112	5,852,700	(939,588)

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	$26,339,159	$0	$0
Interfund Loans	13,805,000	0	0
Total Nonspendable	40,144,159	0	0
Restricted for			
Health and Human Services	0	15,442,715	0
Motor Vehicle	0	0	0
Developmental Disabilities	0	0	171,652,330
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	15,442,715	171,652,330
Committed to			
27th Pay Reserve	3,823,594	0	0
College Savings	6,686	0	0
Total Committed	3,830,280	0	0
Assigned to			
Economic Development	48,186,411	0	0
Purchases on Order: Contractual Services	1,128,622	0	0
Year 2026 Appropriations	2,778,944	0	0
Total Assigned	52,093,977	0	0
Unassigned (Deficit)	151,030,351	0	0
Total Fund Balances	$247,098,767	$15,442,715	$171,652,330

Fund Balances	Global Center for Health Innovation	Other Governmental Funds	Total
Nonspendable			
Unclaimed Monies	$0	$0	$26,339,159
Interfund Loans	0	0	13,805,000
Total Nonspendable	0	0	40,144,159
Restricted for			
Health and Human Services	0	27,869,069	43,311,784
Motor Vehicle	0	64,763,304	64,763,304
Developmental Disabilities	0	0	171,652,330
Community Development Programs	0	160,943,473	160,943,473
Alcohol and Drug Preventative Services	0	10,631,713	10,631,713
Opioid Healthcare Programs	0	76,813,063	76,813,063
Health and Safety Services	0	18,094,073	18,094,073
Land Reutilization	0	278,545	278,545
Convention Center Hotel Operations	0	15,589,770	15,589,770
Tax Assessment Operations	0	23,482,016	23,482,016
General Government	0	19,422,318	19,422,318
Judicial Services	0	56,052,841	56,052,841
Social Services	0	7,651,156	7,651,156
Other Purposes	0	5,650,593	5,650,593
Debt Service	0	26,210,296	26,210,296
Capital Projects	60,272,317	45,386,195	105,658,512
Total Restricted	60,272,317	558,838,425	806,205,787
Committed to			
27th Pay Reserve	0	0	3,823,594
College Savings	0	0	6,686
Total Committed	0	0	3,830,280
Assigned to			
Economic Development	0	0	48,186,411
Purchases on Order: Contractual Services	0	0	1,128,622
Year 2026 Appropriations	0	0	2,778,944
Total Assigned	0	0	52,093,977
Unassigned (Deficit)	0	(13,727,646)	137,302,705
Total Fund Balances	$60,272,317	$545,110,779	$1,039,576,908

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, $56,746 of the County's bank balance of $41,665,174 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, 2025, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	$52,899,979	Less than One Year	A	5.13%
Net Asset Value Per Share				
STAR Ohio	178,068,851	Average 28.2 Days	Aaa	N/A
Fair Value - Level One Inputs				
First American Government Obligation	71,760,699	Less than One Year	Aaa-mf	6.96%
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage Corporation Bonds	1,041,517	Less than One Year	Aa	
Federal Agricultural Mortgage Corporation Bonds	1,086,096	More than One Year	Aa	
Federal Agricultural Mortgage Corporation Bonds	11,397,760	More than Two Years	Aa	
Total Federal Agricultural Mortgage Corporation Bonds	13,525,373			N/A
Federal Farm Credit Bank Bonds	11,460,920	Less than One Year	Aaa	
Federal Farm Credit Bank Bonds	20,622,455	More than One Year	Aaa	
Federal Farm Credit Bank Bonds	68,706,195	More than Two Years	Aaa	
Federal Farm Credit Bank Bonds	37,457,473	More than Three Years	Aaa	
Total Federal Farm Credit Bank Bonds	138,247,043			13.40%
Federal Home Loan Bank Bonds	20,105,093	Less than One Year	Aaa	
Federal Home Loan Bank Bonds	16,595,638	More than One Year	Aaa	
Federal Home Loan Bank Bonds	12,044,682	More than Two Years	Aaa	
Total Federal Home Loan Bank Bonds	48,745,413			N/A
Federal Home Loan Mortgage Corporation Bank Bonds	1,479,555	Less than One Year	Aaa	
Corporate Notes	22,523,250	Less than One Year	Aa3	
Corporate Notes	63,498,976	More than One Year	Aa3	
Corporate Notes	12,361,746	More than Three Years	A1/Aaa	
Total Corporate Notes	$98,383,972			9.54%

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Fair Value - Level Two Inputs (continued)				
State of Israel Notes	$5,005,160	Less than One Year	A1	
State of Israel Notes	3,003,417	More than Two Years	A1	
State of Israel Notes	2,999,460	More than Three Years	A1	
Total State of Israel Notes	11,008,037			N/A
Municipal Securities	29,337,918	Less than One Year	N/R*	
Municipal Securities	12,028,223	More than One Year	N/R*	
Municipal Securities	1,702,728	More than Two Years	N/R*	
Municipal Securities	19,950,002	More than Three Years	N/R*	
Total Municipal Securities	63,018,871			6.11%
Treasury Coupon Securities	50,250,008	Less than One Year	Aaa	
Treasury Coupon Securities	55,800,305	More than One Year	Aaa	
Treasury Coupon Securities	61,725,909	More than Two Years	Aaa	
Treasury Coupon Securities	186,397,404	More than Three Years	Aaa	
Total Treasury Coupon Securities	354,173,626			34.34%
Total Fair Value - Level Two Inputs	728,581,890			
Total Investments	$1,031,311,419			

* Not Rated

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, 2025. 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 municipal securities are unrated. 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	12/1/2026	$5,005,160
State of Israel Notes	Israeli New Sheqel	12/1/2028	3,003,417
State of Israel Notes	Israeli New Sheqel	3/1/2029	2,999,460

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 2025 for real and public utility property taxes represents collections of 2024 taxes.

2025 real property taxes are levied after October 1, 2025, on the assessed value as of January 1, 2025, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2025 real property taxes are collected in and intended to finance 2026.

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. 2025 public utility property taxes which became a lien December 31, 2024, are levied after October 1, 2025, and are collected in 2026 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2025, was $14.85 per $1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2025 property tax receipts were based are as follows:

Real Property	$42,557,242,030
Public Utility Personal Property	1,772,494,660
Total Assessed Value	$44,329,736,690

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, 2025, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2025 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 2025, the County's property taxes were reduced by $4,014,951 under various tax abatement agreements entered into by another government:

Subdivision	2025 Taxes Abated
City of Cleveland	$994,170
City of Euclid	720,456
Village of Glenwillow	358,927
City of Strongsville	357,771
Village of North Randall	315,824
City of Parma	136,587
City of Solon	128,545
City of Brook Park	126,850
Village of Cuyahoga Heights	119,467
City of Brooklyn	118,466
City of North Olmsted	92,217
City of Garfield Heights	91,074
Village of Oakwood	80,261
City of Middleburg Heights	61,402
City of Bedford Heights	50,922
City of Westlake	42,012
City of Berea	28,308
Village of Mayfield	20,204
City of Highland Heights	20,182
City of Mayfield Heights	19,393
City of Warrensville Heights	16,566
City of Bedford	15,836
Village of Brooklyn Heights	14,418
City of Richmond Heights	12,559

Subdivision	2025 Taxes Abated
City of Fairview Park	$12,530
City of Shaker Heights	11,065
City of North Royalton	9,977
City of Lakewood	8,443
City of East Cleveland	7,174
City of Cleveland Heights	6,719
Village of Walton Hills	6,151
City of University Heights	3,098
City of South Euclid	2,949
City of Beachwood	2,729
City of Lyndhurst	1,030
City of Olmsted Falls	669
	$4,014,951

Note 13 – Receivables

Receivables at December 31, 2025, 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, 2025, reported in the community development special revenue fund, represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. Loans expected to be collected in more than one year amount to $69,312,590 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, 2025, the total amount of delinquent special assessments was $32,672,194. 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, 2025, the Corporation has drawn down the full balance of available funds. As of December 31, 2025, the outstanding balance was $60,272,317. Loans expected to be collected in more than one year amount to $26,460,044 in the GCHI capital projects fund. At December 31, 2025, 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	$60,272,317	$0	$60,272,317
Community Development Loans	117,568,989	34,603,931	82,965,058
Gateway Loans	138,826,126	138,826,126	0
Total	$316,667,432	$173,430,057	$143,237,375

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

Opioid Settlement Monies During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported $5,331,916 as an accounts receivable related to opioid settlement monies in the Opioid Mitigation Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with $4,801,184 not expected to be collected within one year of the date of the financial statements.

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund	
Local Government and Revenue Assistance	$13,274,024
Miscellaneous	7,797,848
Casino Tax Revenue	4,548,879
Property Tax Rollbacks and Exemptions	2,441,952
Total General Fund	28,062,703
Special Revenue Funds	
Human Services	25,449,423
Health and Human Services Levy	937,886
County Board of Developmental Disabilities	9,687,531
Children Services	4,415,717
Motor Vehicle Gas Tax	8,469,785
Alcohol, Drug and Mental Health Board	1,346,395
Cuyahoga Support Enforcement	216,789
Community Development	833,337
Court	61,414
Treatment Alternatives for Safer Communities	59,949
Victim Assistance	73,738
Other Judicial	1,739,906
Other Health and Safety	1,214,316
Housing	61,456
Total Special Revenue Funds	54,567,642
Debt Service Fund	
Debt Service	776,981
Capital Projects Funds	
Capital Projects	1,931,349
Road Capital Projects	17,872,457
Total Capital Projects Funds	19,803,806
Total Governmental Funds	$103,211,132
Internal Service Fund	
Central Custodial Services	$4,716,074

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 31,2025, consisted of the following:

	Amount
Governmental Funds:	
General	$863,535
Other Governmental Funds	1,217,730
Total Governmental Funds	2,081,265
Proprietary Funds:	
Other Enterprise Funds	11,165,994
Total	$13,247,259

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 31,2025, consisted of the following:

	Lease Revenue	Interest Revenue
Governmental Funds:		
General	$550,600	$74,753
County Board of Developmental Disbilities	894,127	35,801
Other Governmental Funds	48,837	34,924
Total Governmental Funds	1,493,564	145,478
Proprietary Funds:		
Other Enterprise Funds	712,005	315,326
Total	$2,205,569	$460,804

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	
Year	Principal	Interest	Principal	Interest
2026	$599,828	$38,032	$50,161	$33,000
2027	263,707	4,241	51,520	31,641
2028	0	0	52,916	30,245
2029	0	0	56,429	28,811
2030	0	0	57,959	27,282
2031-2035	0	0	318,543	111,922
2036-2040	0	0	375,465	65,760
2041-2043	0	0	254,737	13,929
	$863,535	$42,273	$1,217,730	$342,590

	Business-Type Activities			
	County Airport		County Parking Garage	
Year	Principal	Interest	Principal	Interest
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	583,524	232,011	0	0
2031-2035	3,053,179	930,831	0	0
2036-2040	3,637,229	490,951	0	0
2041-2045	763,185	148,834	0	0
2046-2050	534,476	53,799	0	0
2051-2053	138,397	7,568	0	0
	$11,163,041	$2,944,075	$2,953	$24

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2025, in business-type activities was as follows:

	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	$6,198,695	$0	$0	$6,198,695
Construction in Progress	0	5,301,934	0	5,301,934
Total Nondepreciable Capital Assets	6,198,695	5,301,934	0	11,500,629
Depreciable Capital Assets				
Tangible Assets				
Land Improvements	64,607,229	0	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	4,938,534	661,815	(443,075)	5,157,274
Vehicles	17,738,093	1,977,729	(729,949)	18,985,873
Total Tangible Assets	184,247,100	2,639,544	(1,173,024)	185,713,620
Intangible Right to Use Lease Assets				
Intangible Right to Use Lease - Buildings	2,784,123	0	0	2,784,123
Total Depreciable Capital Assets	187,031,223	2,639,544	(1,173,024)	188,497,743
Less Accumulated Depreciation and Amortization				
Depreciation				
Land Improvements	(27,502,762)	(2,712,348)	0	(30,215,110)
Utility Plant	(42,764,356)	(812,228)	0	(43,576,584)
Buildings, Structures and Improvements	(13,289,939)	(1,116,295)	0	(14,406,234)
Furniture, Fixtures and Equipment	(3,169,924)	(258,003)	443,075	(2,984,852)
Vehicles	(9,221,799)	(1,246,507)	620,340	(9,847,966)
Total Depreciation	(95,948,780)	(6,145,381)	1,063,415	(101,030,746)
Amortization				
Intangible Right to Use Lease - Buildings	(76,458)	(26,894)	0	(103,352)
Total Accumulated Depreciation and Amortization	(96,025,238)	(6,172,275)	1,063,415	(101,134,098)
Total Depreciable Capital Assets, Net	91,005,985	(3,532,731)	(109,609)	87,363,645
Business-Type Activities Capital Assets, Net	$97,204,680	$1,769,203	($109,609)	$98,864,274

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

	Depreciation	Amortization	Total
Sanitary Engineer	$2,207,637	$0	$2,207,637
County Airport	2,789,855	0	2,789,855
County Parking Garage	1,147,889	26,894	1,174,783
Total	$6,145,381	$26,894	$6,172,275

Capital asset activity for the year ended December 31, 2025 in governmental activities, was as follows:

	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025
Governmental Activities:				
Nondepreciable Capital Assets				
Land	$125,455,734	$4,959,011	($661,466)	$129,753,279
Construction in Progress	104,670,865	69,894,448	(76,987,834)	97,577,479
Total Nondepreciable Capital Assets	230,126,599	74,853,459	(77,649,300)	227,330,758
Depreciable Capital Assets				
Tangible Assets				
Land Improvements	10,965,442	0	(20,775)	10,944,667
Buildings, Structures and Improvements	1,433,366,780	68,403,359	(2,159,643)	1,499,610,496
Furniture, Fixtures and Equipment	65,497,112	1,274,397	(379,836)	66,391,673
Vehicles	15,918,594	2,205,218	(1,242,055)	16,881,757
Infrastructure	302,364,029	13,405,492	0	315,769,521
Total Tangible Assets	1,828,111,957	85,288,466	(3,802,309)	1,909,598,114
Intangible Assets				
Intangible Asset - Software	34,609,371	0	0	34,609,371
Intangible Asset - Community Center Use	1,975,312	0	(1,975,312)	0
Total Intangible Assets	36,584,683	0	(1,975,312)	34,609,371
Intangible Right to Use				
Lease Assets				
Intangible Right to Use Lease - Buildings	12,570,260	39,450,910	(8,085,757)	43,935,413
Intangible Right to Use Lease - Equipment	486,526	30,917	0	517,443
Total Lease Assets	13,056,786	39,481,827	(8,085,757)	44,452,856
Subscription Assets				
Intangible Right to Use - Software	19,983,838	4,518,965	(9,482,179)	15,020,624
Total Intangible Assets	69,625,307	44,000,792	(19,543,248)	94,082,851
Total Depreciable Capital Assets	1,897,737,264	129,289,258	(23,345,557)	2,003,680,965
Less Accumulated Depreciation/Amortization				
Depreciation				
Land Improvements	(10,206,424)	(89,587)	19,384	(10,276,627)
Buildings, Structures and Improvements	(607,165,448)	(33,803,904)	1,913,033	(639,056,319)
Furniture, Fixtures and Equipment	(57,382,739)	(1,559,128)	371,183	(58,570,684)
Vehicles	(9,418,520)	(1,146,294)	1,236,531	(9,328,283)
Infrastructure	(192,158,144)	(8,898,132)	0	(201,056,276)
Total Depreciation	(876,331,275)	(45,497,045)	3,540,131	(918,288,189)
Amortization				
Intangible Assets				
Intangible Asset - Software	(14,684,058)	(3,845,486)	0	(18,529,544)
Intangible Asset - Community Center Use	(1,824,332)	(150,980)	1,975,312	0
Total Intangible Assets	($16,508,390)	($3,996,466)	$1,975,312	($18,529,544)

	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025
Governmental Activities:				
Lease Assets				
Intangible Right to Use Lease - Buildings	($7,009,459)	($3,139,845)	$7,761,636	($2,387,668)
Intangible Right to Use Lease - Equipment	(72,365)	(131,881)	0	(204,246)
Total Lease Assets	(7,081,824)	(3,271,726)	7,761,636	(2,591,914)
Subscription Assets				
Intangible Right to Use - Software	(9,205,291)	(6,856,301)	9,482,179	(6,579,413)
Total Intangible Assets	(32,795,505)	(14,124,493)	19,219,127	(27,700,871)
Total Accumulated Depreciation/ Amortization	(909,126,780)	(59,621,538)	22,759,258	(945,989,060)
Total Depreciable Capital Assets, Net	988,610,484	69,667,720	(586,299)	1,057,691,905
Governmental Activities Capital Assets, Net	$1,218,737,083	$144,521,179	($78,235,599)	$1,285,022,663

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

		Amortization			
	Depreciation	Intangible Assets	Leases	SBITAs	Total
General Government:					
Legislative and Executive	$5,694,682	$3,996,466	$3,214,001	$4,813,008	$17,718,157
Judicial	10,320,629	0	0	1,756,180	12,076,809
Public Works	16,002,126	0	0	0	16,002,126
Health and Safety - Primary Government	200,968	0	0	97,729	298,697
Social Services	2,222,758	0	57,725	135,066	2,415,549
Community Development	11,055,882	0	0	54,318	11,110,200
Total	$45,497,045	$3,996,466	$3,271,726	$6,856,301	$59,621,538

During fiscal year 2025, the County elected not to exercise a lease option 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 $324,121.

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. 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 2025, Cuyahoga County provided $35,000,000 for the general operations of the MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2025, the County paid $36,000,000 in financed purchase payments and $4,400,000 as required by various agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the agreements.

During 2025, the County received $36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid $32,207,844 towards loan principal reduction during 2025 leaving a remaining balance of $60,272,317 as of December 31, 2025.

During 2025, the County received $37,529 from the Corporation for participation in the County’s self-insurance program.

During 2025, the County paid $2,263,900 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.

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2025, consisted of the following:

	Transfers From		
Transfers To	General	County Board of Developmental Disabilities	Other Governmental Funds
General	$0	$0	$1,563,864
Other Governmental Funds	71,959,702	0	122,437,808
Sanitary Engineer	0	0	0
Other Enterprise Funds	175,000	0	9,520
Internal Service Funds	4,120,638	500,000	0
Total Transfers	$76,255,340	$500,000	$124,011,192

	Transfers From			
Transfers To	Sanitary Engineer	Other Enterprise Funds	Internal Service Funds	Totals
General	$0	$2,747,855	$404,052	$4,715,771
Other Governmental Funds	1,720	751,524	97,674	195,248,428
Sanitary Engineer	0	0	858,446	858,446
Other Enterprise Funds	0	0	0	184,520
Internal Service Funds	0	0	0	4,620,638
Total Transfers	$1,720	$3,499,379	$1,360,172	$205,627,803

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	$1,297	$806,465	$807,762
Human Services	0	0	242,964	242,964
Other Governmental Funds	2,598,847	134	133,592	2,732,573
Sanitary Engineer	0	0	84,208	84,208
Other Enterprise Funds	24,213	0	1,323	25,536
Internal Service Funds	0	0	70,931	70,931
Total	$2,623,060	$1,431	$1,339,483	$3,963,974

The above interfund balances at December 31, 2025, 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	$14,820,000

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
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	$14,820,000
Stated Maturity	*1/1/2037*

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

	Principal	Interest
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	1,165,000	348,512
2031-2035	6,465,000	783,475
2036-2037	2,910,000	102,725
Total	$14,820,000	$3,016,387

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, 2025, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	$16,932	$0	$1	$0
Business-Type Activities:				
Sanitary Engineer	27,845	61,988	2,717	1,671
County Parking Garage	1,370	0	0	82
Information Systems	7,089	0	0	439
Public Utilities	3,315	0	0	199
County Airport	5,437	0	0	327
Total Enterprise Funds/Business-Type Activities	45,056	61,988	2,717	2,718
Elimination from Proprietary Fund Statements	(45,056)	(45,056)	(2,717)	(2,717)
Total Business-Type Activities	0	16,932	0	1
Total	$16,932	$16,932	$1	$1

Note 18 – Defined Benefit Pension Plans

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

Net Pension Liability /Net OPEB (Asset)

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

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 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 two separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan, and the member-directed plan is a defined contribution plan.

Participating employers are divided into state, local, law enforcement and public safety divisions. Members in the state and local divisions may participate in both plans, the law enforcement division exist only within the traditional pension plan.

The traditional pension plan also includes members of the legacy combined plan, a hybrid defined benefit/defined contribution plan referred to as the combined plan division of the traditional pension plan throughout this disclosure. Prior to January 1, 2024, the combined plan was a separate pension plan. Effective January 1, 2022, the combined plan was no longer available for member selection. In October 2023, the legislature approved House Bill (HB) 33 which allowed for the consolidation of the combined plan into the traditional pension plan. The combined plan was consolidated into the traditional pension plan effective January 1, 2024, and is tracked as a separate division within the traditional pension plan. 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. Throughout this disclosure, references to the traditional pension plan are inclusive of the combined plan division, unless otherwise noted.

Members of the combined plan division earn a formula benefit similar to, but at a factor less than, the traditional pension plan benefit. This defined benefit is funded by employer contributions and associated investment earnings. Additionally, combined plan division member contributions are deposited into a defined contribution account in which the member self-directs the investment. Upon retirement or termination, the member may choose a defined contribution retirement distribution that is equal in amount to the member's contributions to the plan and investment gains or losses on those contributions. Members in this division may also elect to annuitize their defined contribution account balances.

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 pension plan (applicable combined plan division requirements are separately identified) 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 Pension Plan Formula: (Excluding Combined Plan Division) 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 Pension Plan Formula: (Excluding Combined Plan Division)** 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 Pension Plan Formula: (Excluding Combined Plan Division)** 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 Division 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 Division 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 Division 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%	**Traditional Plan Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1%	**Traditional Plan Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1%

Traditional pension plan state and local members (excluding the combined plan division) 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 division 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 pension 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 division 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 division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan division consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan division 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:

	Traditional Pension Plan		
	State and Local Divisions		
	Excluding Combined Plan Division	Combined Plan Combined	Law Enforcement
2025 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2025 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 plan. 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,

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

For 2025, the County's contractually required contribution was $75,398,909 for the traditional pension plan (excluding combined division plan), $1,505,256 for the combined plan division and $1,705,890 for the member-directed plan. Of these amounts, $3,758,290 is reported as an intergovernmental payable for the traditional pension plan (excluding combined division plan), $74,835 for the combined plan division and $83,146 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 June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age; or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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. Ad-hoc COLAs have been granted as follows:

- 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 1 percent one-time ad-hoc 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.

- Effective July 1, 2025, a 1.5 percent one-time ad-hoc COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2026 as long as they retired prior to July 1, 2021.

In fiscal year 2025, the STRS Board approved a one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024 and was paid December 2024.

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 2025 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2025, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $194,681 for 2025. Of this amount, $8,971 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 for OPERS was measured as of December 31, 2024, and the net pension liability for STRS was measured as of June 30, 2025. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability 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 Former Traditional Plan	OPERS Legacy Combined Plan	OPERS Consolidated Traditional Pension Plan	STRS	Total
Proportion of the Net Pension Liability:					
Current Measurement Date	N/A	N/A	2.89693500%	0.01004094%	
Prior Measurement Date	2.86892279%	2.78323531%	2.86774400% *	0.01136450%	
Change in Proportionate Share	N/A	N/A	0.02919100%	-0.00132356%	
Proportionate Share of the Net Pension Liability	$0	$0	$710,199,151	$1,825,941	$712,025,092
Pension Expense			$106,659,236	($413,244)	$106,245,992

*Effective January 1, 2024, the combined plan was consolidated with the traditional plan. The proportionate share percentage for the prior period for the consolidated traditional plan reflects an estimate based on the County's share of contributions to the pension plan relative to the contributions of all participating entities for both the former traditional plan and the legacy combined plan.

2025 pension expense for the member-directed defined contribution plan was $1,705,890. The aggregate pension expense for all pension plans was $107,951,812 for 2025.

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Pension Plan	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$13,588,586	$180,798	$13,769,384
Net difference between projected and actual earnings on pension plan investments	83,781,975	0	83,781,975
Changes in proportion and differences between County contributions and proportionate share of contributions	3,256,516	0	3,256,516
County contributions subsequent to the measurement date	76,904,165	103,412	77,007,577
Total Deferred Outflows of Resources	$177,531,242	$284,210	$177,815,452

	OPERS Traditional Pension Plan	STRS	Total
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	$0	$253,050	$253,050
Changes in proportion and differences between County contributions and proportionate share of contributions	0	554,408	554,408
Total Deferred Inflows of Resources	$0	$807,458	$807,458

$77,007,577 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 in 2026. 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 Pension Plan	STRS	Total
Year Ending December 31:			
2026	$51,242,681	($75,284)	$51,167,397
2027	92,236,378	(301,655)	91,934,723
2028	(32,325,242)	(184,714)	(32,509,956)
2029	(10,526,740)	(65,007)	(10,591,747)
Total	$100,627,077	($626,660)	$100,000,417

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, 2024, 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
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.9 percent, simple for calendar year 2025 then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

For the prior year, the actuarial assumptions for the Combined Legacy Plan included future salary increases (including inflation) of 2.75 percent to 8.25 percent, including wage inflation.

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 Law Enforcement division. 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 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, including 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 8.8 percent for 2024.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected 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 class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.42%
Domestic Equities	21.00	5.70
Real Estate	13.00	4.17
Private Equity	15.00	8.40
International Equities	20.00	6.10
Risk Parity	2.00	4.40
Other investments	5.00	2.54
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional pension plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 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			
OPERS Traditional Plan	$1,161,844,751	$710,199,151	$334,885,686

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2025, 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, 2025, 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, 2025. 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, 2025. 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, 2025.

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	$3,046,491	$1,825,941	$793,811

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 two separate pension plans: the traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan and the member-directed plan is a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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 on or prior to December 1, 2014, with at least 10 years of qualifying health care service credit will continue to be eligible for the OPERS health care program. Members with a retirement date after December 1, 2014, but 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.

Beginning January 1, 2014, qualifying contributing service credit for health care will be accumulated only if the member's eligible salary is at least $1,000 per month. Partial health care credit will not be granted for months in which eligible salary is less than $1,000. Credit earned prior to January 2014 will not be affected by this requirement.

Recipients of disability benefits prior to January 1, 2014, have continued access to the health care program while the disability benefit continues and will not be subject to the five-year rule described below. The allowance will be determined in the same manner as an age-and-service retiree. If the recipient does not meet

minimum age-and-service requirements, the minimum allowance will be used. Recipients with an initial disability effective date on or after January 1, 2014, will have coverage during the first five years of disability benefits. After five years, the recipient must meet minimum age-and-service health care eligibility requirements or be enrolled in Medicare (due to disability status) to remain enrolled in the OPERS health care program. If enrolled, the allowance will be determined in the same way as an age-and-service retiree.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances are determined using a percentage based on years of service and the age when the individual is first eligible for the HRA, multiplied by the base allowance as determined by the Board.

The base allowance was $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees throughout 2024. The base allowance for Medicare retirees increased to $400 per month in January 2025. 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. While Medicare eligible retirees must use the Connector to select a vendor to be eligible to receive an HRA, non-Medicare eligible retirees may use the Connector or another vendor and still be eligible to receive an HRA.

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 a portion of the employer contribution credited to an individual retiree medical account. Interest accrues based on the investment performance of the stable value fund, not to exceed 4 percent. Members with an account prior to July 1, 2015, become vested in the account at a rate of 20 percent for each year of participation until the member is fully vested at the end of five years. Members establishing accounts on or after July 1, 2015, vest over 15 years at a rate of 10 percent each year starting with the sixth year of participation.

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 pension plan (except for the combined division).

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2025, state and local employers contributed at a rate of 14.0 percent of earnable salary 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 2025, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan (excluding the Combined Plan Division). Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan Division which has continued through 2025. 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 2025 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2025.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $250,875 for the combined division of the traditional pension plan and $508,037 for the member-directed plan. Of this amount, $12,473 is reported as an intergovernmental payable for the combined division of the traditional pension plan and $25,339 for the member-directed plan.

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 are reduced by a Medicare Part B premium credit. 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, 2025, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2023, rolled forward to the measurement date of December 31, 2024, 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, 2025, 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	2.844041260%	0.010040940%	
Prior Measurement Date	2.818537890%	0.011364500%	
Change in Proportionate Share	0.025503370%	-0.001323560%	
Proportionate Share of the Net OPEB (Asset)	($66,670,994)	($121,673)	($66,792,667)
OPEB Expense	($21,577,865)	($13,502)	($21,591,367)

At December 31, 2025, 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	$7,091	$7,091
Changes of assumptions	0	92,811	92,811
Net difference between projected and actual earnings on OPEB plan investments	1,372,835	0	1,372,835
Changes in proportion and differences between County contributions and proportionate share of contributions	2,208	28,335	30,543
County contributions subsequent to the measurement date	758,912	0	758,912
Total Deferred Outflows of Resources	$2,133,955	$128,237	$2,262,192
Deferred Inflows of Resources			
Differences between expected and actual experience	$3,245,006	$21,489	$3,266,495
Changes of assumptions	9,620,029	66,853	9,686,882
Net difference between projected and actual earnings on OPEB plan investments	0	13,641	13,641
Changes in proportion and differences between County contributions and proportionate share of contributions	180,156	2,041	182,197
Total Deferred Inflows of Resources	$13,045,191	$104,024	$13,149,215

$758,912 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 2026. 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
2026	($6,975,466)	($3,878)	($6,979,344)
2027	6,171,381	(5,985)	6,165,396
2028	(8,035,616)	(4,558)	(8,040,174)
2029	(2,830,447)	(1,655)	(2,832,102)
2030	0	16,875	16,875
Thereafter	0	23,414	23,414
Total	($11,670,148)	$24,213	($11,645,935)

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 OPERS 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	6.00 percent
Prior Year Single Discount Rate	5.70 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.08 percent
Prior Year Municipal Bond Rate	3.77 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2039
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 Law Enforcement division. 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 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan Division, Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, 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 10.0 percent for 2024.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2024, 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%	2.37%
Domestic Equities	26.00	5.70
Real Estate Investment Trust	5.00	5.00
International Equities	26.00	6.10
Risk Parity	3.00	4.40
Other investments	3.00	2.50
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2024; however, the single discount rate used at the beginning of the year was 5.70 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) 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 actuarially determined contribution rates of 6.00. 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 2124. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2124, the duration of the projection period through which projected health care payments are fully funded. The tax-exempt municipal bond rate was not needed in the determination of the single discount rate.

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 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB (asset)	($33,104,640)	($66,670,994)	($94,678,134)

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 (asset)	($67,688,182)	($66,670,994)	($65,526,711)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2025, actuarial valuation compared to the prior year are presented below:

	June 30, 2025	June 30, 2024
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	7.00 percent initial	7.50 percent initial
	3.94 percent ultimate	3.94 percent ultimate
Medicare	86.77 percent initial	-112.22 percent initial
	3.94 percent ultimate	3.94 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial	8.00 percent initial
	3.94 percent ultimate	3.94 percent ultimate
Medicare	26.60 percent initial	-15.14 percent initial
	3.94 percent ultimate	3.94 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, 2025, 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, 2025. 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, 2025. 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, 2025.

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, 2025, 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)	($74,826)	($121,673)	($162,165)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	($164,728)	($121,673)	($69,823)

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 2025, 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 457 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
Replacement of Existing Pleasant Valley Bridges	2025	0.00	338,448	2045
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
Notes Payable				
County Jail	2025	4.25	17,570,000	2026
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	3.25	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	370,404	2042

Changes in the County's long-term obligations during the year ended December 31, 2025, consist of the following:

	Outstanding 1/1/25	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Unvoted					
2009 Capital Improvement Bonds					
Build America Bonds - Serial	$7,505,000	$0	$3,695,000	$3,810,000	$3,810,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic Development Bonds - Serial	7,280,000	0	3,580,000	3,700,000	3,700,000
Recovery Zone Economic Development Bonds - Term	34,740,000	0	0	34,740,000	0
2019A Capital Improvement Bonds					
Serial Bonds	37,520,000	0	530,000	36,990,000	555,000
Unamortized Premium	3,568,896	0	50,414	3,518,482	0
2019B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	14,360,000	0	4,720,000	9,640,000	4,785,000
2020A Capital Improvement Refunding Bonds					
Serial Bonds	33,970,000	0	2,120,000	31,850,000	2,130,000
Unamortized Premium	5,021,073	0	313,355	4,707,718	0
2020B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	45,360,000	0	955,000	44,405,000	960,000
Total General Obligation Bonds - Unvoted	225,064,969	0	15,963,769	209,101,200	15,940,000
Net Pension Liability					
OPERS	737,305,543	0	40,260,519	697,045,024	0
STRS	2,186,713	0	360,772	1,825,941	0
Total Net Pension Liability	739,492,256	0	40,621,291	698,870,965	0
OWDA Loans Payable from Direct Borrowings					
Solid Waste Convenience Center	842,188	0	76,392	765,796	79,034
OPWC Loans Payable from Direct Borrowings					
Schaaf Bridge	125,125	0	62,562	62,563	62,563
Turney Road	31,817	0	1,720	30,097	1,720
Replacement of Existing Pleasant Valley Bridges	0	338,448	0	338,448	0
Total OPWC Loans Payable from Direct Borrowings	156,942	338,448	64,282	431,108	64,283
Certificates of Participation					
2024 Convention Hotel Refunding					
Serial Bonds	100,140,000	0	14,090,000	86,050,000	15,135,000
Term Bonds	31,440,000	0	0	31,440,000	0
Unamortized Premium	5,838,391	0	291,920	5,546,471	0
Total Certificates of Participation	$137,418,391	$0	$14,381,920	$123,036,471	$15,135,000

(continued)

	Outstanding 1/1/25	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
Revenue Bonds					
2010 Shaker Square Refunding Bonds					
Term Bonds	$790,000	$0	$290,000	$500,000	$90,000
Unamortized Premium	35,481	0	13,025	22,456	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	1,590,000	0	150,000	1,440,000	155,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(39,326)	0	(2,070)	(37,256)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	1,640,000	0	150,000	1,490,000	155,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(92,554)	0	(2,986)	(89,568)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	58,065,000	0	0	58,065,000	0
Term Bonds	6,385,000	0	285,000	6,100,000	6,100,000
Unamortized Premium	8,730,613	0	38,607	8,692,006	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	11,685,000	0	8,900,000	2,785,000	2,785,000
2014C Medical Mart/Convention Center					
Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	20,230,000	0	75,000	20,155,000	75,000
Unamortized Discount	(531,643)	0	(1,971)	(529,672)	0
2014 Flats East Bank Taxable Revenue Bonds					
Term Bonds	13,220,000	0	610,000	12,610,000	640,000
2015A Sales Tax Revenue Bonds -					
Public Square Project					
Serial Bonds	4,420,000	0	550,000	3,870,000	560,000
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(13,769)	0	(1,323)	(12,446)	0
Unamortized Premium	329,789	0	31,683	298,106	0
2017A Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	27,210,000	0	1,975,000	25,235,000	2,055,000
Unamortized Premium	2,128,348	0	154,483	1,973,865	0
2017B Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	23,505,000	0	0	23,505,000	3,130,000
Term Bonds	11,815,000	0	0	11,815,000	0
2017C Sales Tax Revenue Bonds -					
Arena Renovation Project					
Term Bonds	47,840,000	0	3,910,000	43,930,000	4,020,000
2020A Brownfield Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	6,585,000	0	1,030,000	5,555,000	1,065,000
2020B Commercial Redevelopment Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	780,000	0	0	780,000	0
Term Bonds	720,000	0	235,000	485,000	240,000
2020D Economic Development Bonds - GCHI					
Tax-Exempt Economic Development Refunding					
Serial Bonds	56,725,000	0	23,440,000	33,285,000	24,610,000
Unamortized Premium	9,239,126	0	3,817,807	5,421,319	0

(continued)

	Outstanding 1/1/25	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
Revenue Bonds (continued)					
2022A Taxable Economic Development Revenue Bonds					
Serial Bonds	$21,185,000	$0	$1,025,000	$20,160,000	$1,085,000
Term Bonds	8,450,000	0	0	8,450,000	0
Unamortized Premium	1,857,533	0	64,247	1,793,286	0
2022A Sales Tax Revenue Tax-Exempt Bonds					
Progressive Field					
Serial Bonds	108,220,000	0	6,170,000	102,050,000	6,805,000
Unamortized Premium	18,116,899	0	1,032,908	17,083,991	0
2022B Sales Tax Revenue Taxable Bonds					
Progressive Field					
Serial Bonds	30,420,000	0	4,070,000	26,350,000	4,160,000
Term Bonds	27,570,000	0	0	27,570,000	0
Unamortized Premium	402,541	0	28,815	373,726	0
2024A Taxable Economic Development Revenue Bonds					
Rock Hall Expansion					
Serial Bonds	26,620,000	0	805,000	25,815,000	845,000
Term Bonds	23,380,000	0	0	23,380,000	0
Unamortized Premium	3,481,620	0	56,053	3,425,567	0
Total Revenue Bonds	588,269,658	0	58,899,278	529,370,380	58,575,000
Notes Payable					
County Jail	0	17,570,000	0	17,570,000	0
Other Long-Term Obligations					
Asset Retirement Obligation	129,000	0	0	129,000	0
Compensated Absences	85,696,929	117,681	0	85,814,610	42,595,059
Lease Payable	6,099,428	39,481,827	3,271,726	42,309,529	2,119,369
Subscription Payable	10,488,084	4,518,965	6,565,838	8,441,211	3,125,693
Financed Purchase from Direct Borrowing	70,332,806	0	4,786,586	65,546,220	4,449,644
Financed Purchase from Component Unit from Direct Borrowing	92,480,161	0	32,207,844	60,272,317	33,812,273
Total Other Long-Term Obligations	265,226,408	44,118,473	46,831,994	262,512,887	86,102,038
Total Governmental Activities	$1,956,470,812	$62,026,921	$176,838,926	$1,841,658,807	$175,895,355

	Outstanding 1/1/25	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
Business Type Activities					
OPWC Loans from Direct Borrowings					
Sanitary Sewer System Improvement	$82,673	$0	$11,810	$70,863	$11,810
Barton, Bronson, Cook Sanitary	675,000	0	50,000	625,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	57,454	0	3,831	53,623	3,830
Bagely Road Sanitary Sewer	1,218,044	0	78,584	1,139,460	78,584
Total OPWC Loans from Direct Borrowings	2,033,171	0	144,225	1,888,946	144,224
OWDA Loans from Direct Borrowings					
CSO Improvements	10,380	0	10,380	0	0
Suffolk Estates Pump Station	19,785	0	13,084	6,701	6,701
Woods Pump Station	93,677	0	36,567	57,110	37,766
CSO Improvements/East 38th 40th Street	124,652	0	48,658	75,994	50,253
Fitch Road Sanitary Sewer	249,575	0	97,423	152,152	100,615
Echo Hills Wastewater Treatment Plant Elimination	378,835	0	103,769	275,066	107,285
Stearns and Cook Roads Sanitary Sewer	170,581	0	28,624	141,957	29,643
Cook Mackenzie Sanitary Sewer	176,565	0	36,876	139,689	38,185
Thornapple Pump Station	249,338	0	51,909	197,429	53,848
Sewer Repairs	946,472	0	113,372	833,100	117,086
Fernhill Sewer Replacement	664,035	0	81,122	582,913	83,294
North Granger Sewer Replacement	242,498	0	34,821	207,677	35,692
Dewey Road Pump Station	1,013,898	0	121,327	892,571	125,339
Jefferson Drive Sewer Lining	111,537	0	13,626	97,911	13,991
Broadview Drill Drop and Sanitary Sewer	176,951	0	17,137	159,814	17,720
Barton, Bronson and Cook Sanitary Improvement	824,403	0	65,559	758,844	66,665
Turney Road Sewer Rehabiliation	110,258	0	7,810	102,448	7,973
Bagley Sewer and Water	1,077,718	0	68,779	1,008,939	70,879
Bradford Pump Station Elimination	605,747	0	32,274	573,473	33,282

(continued)

	Outstanding 1/1/25	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
OWDA Loans from Direct Borrowings (continued)					
Broadrock Drill Drop	$164,934	$0	$9,807	$155,127	$10,019
Egbert Road Force Main	104,992	0	5,938	99,054	6,045
Richmond Forbes Pump Station Improvement	370,403	0	16,582	353,821	19,051
Total OWDA Loans from Direct Borrowings	7,887,234	0	1,015,444	6,871,790	1,031,332
Other Long-Term Obligations					
Asset Retirement Obligation	53,625	0	0	53,625	0
Lease Payable	2,707,665	0	26,894	2,680,771	27,630
Compensated Absences	1,364,347	0	14,162	1,350,185	575,804
Total Other Long-Term Obligations	4,125,637	0	41,056	4,084,581	603,434
Net Pension Liability - OPERS					
Sanitary Engineer	12,642,298	0	868,992	11,773,306	0
County Airport	739,586	59,837	0	799,423	0
County Parking Garage	354,385	0	5,546	348,839	0
Information Systems	53,928	33,281	0	87,209	0
Public Utilities	0	145,350	0	145,350	0
Total Net Pension Liability	13,790,197	238,468	874,538	13,154,127	0
Total Business-Type Activities	$27,836,239	$238,468	$2,075,263	$25,999,444	$1,778,990

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

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. The long-term governmental notes will be paid from the capital projects 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, capital projects and central custodial services funds.

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

The County's outstanding OPWC loans from direct borrowings related to governmental and business-type activities of $431,108 and $1,888,946, 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 $765,796 and $6,871,790, 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	$6,255,000	$6,355,000
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	$6,255,000	$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 2026, the remaining principal amount of the term bonds ($6,100,000) will mature.

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
2026	$75,000
Stated Maturity	*12/1/2027*

The remaining principal amount of the term bonds ($20,815,000) 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
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	$4,020,000	$4,145,000	$4,275,000	$4,405,000
2026	$4,020,000	$0	$0	$0
2027	0	4,145,000	0	0
2028	0	0	4,275,000	0
2029	0	0	0	4,405,000
Total	$4,020,000	$4,145,000	$4,275,000	$4,405,000
Stated Maturity	*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
2026	$240,000
Stated Maturity	*6/1/2027*

The remaining principal amount of the term bonds ($480,000) 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.

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 $31,891,903 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 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 $59,455,000 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.

Lines of credit have been established with the Ohio Public Works Commission (OPWC) in the amount of $3,359,000 for the Replacement of Existing Pleasant Valley Bridges project. The County has entered into a contractual agreement for construction loans from the OPWC. Under the terms of this agreement, OPWC will reimburse, advance or directly pay the construction costs of the approved projects. OPWC 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. As of December 31, 2025, the balance of the loan is $338,448.

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, 2025, 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, 2025 are an overall debt margin of $978,708,713; and an unvoted debt margin of $315,262,663.

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 $406,894,662 payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were $29,274,531 and $343,348,560, 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 52.39 percent of net revenues. The total principal and interest remaining to be paid on the debt is $9,920,405. Principal and interest paid for the current year and total net revenues available were $1,366,030 and $2,607,312 respectively.

In 2025, the County issued $17,570,000 in bond anticipation notes to help finance the County Jail project. This amount reflects only the long-term portion of the $41,500,000 note issuance. Bond anticipation notes that were rolled over prior to the issuance of the financial statements and have a new maturity beyond the end of the year in which the report is issued have been reported in the government-wide statements as long-term liabilities and therefore, have been excluded from the amount due in one year. See Note 22 for the $23,930,000 portion reflected as a fund liability. The notes mature on June 4, 2026, and have an interest rate of 4.25 percent. At December 31, 2025, the County had unspent proceeds of $31,168,152 related to the notes for governmental funds.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2025, are as follows:

Governmental Activities

	General Obligation Bonds		Revenue Bonds		Taxable Economic Development Revenue Bonds	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
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	7,580,000	2,371,490	31,010,000	7,771,020	4,975,000	4,266,411
2031-2035	70,830,000	7,162,826	134,525,000	24,637,928	20,650,000	18,128,300
2036-2040	6,330,000	286,350	58,130,000	3,877,081	24,120,000	12,246,086
2041-2045	0	0	0	0	15,565,000	6,684,462
2046-2050	0	0	0	0	12,395,000	3,553,000
2051-2053	0	0	0	0	8,850,000	717,200
Total	$122,885,000	$22,295,971	$330,295,000	$77,157,927	$107,220,000	$64,800,415

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation Refunding	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
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	0	0	3,645,000	3,638,350
2031-2035	0	0	21,155,000	15,268,000
2036-2040	0	0	26,950,000	9,464,500
2041-2044	0	0	26,305,000	2,833,800
Total	$53,440,000	$3,305,050	$117,490,000	$49,538,800

	From Direct Borrowings				
	OWDA Loans		OPWC	Financed Purchases	
	Principal	Interest	Loans	Principal	Interest
2026	$79,034	$25,595	$64,283	$38,261,917	$4,609,199
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	90,552	14,078	1,720	3,040,146	2,250,353
2031-2035	342,320	23,882	8,600	19,245,731	8,785,890
2036-2040	0	0	8,600	30,335,661	3,492,064
2041-2043	0	0	4,297	0	0
Total	$765,796	$123,553	$92,660	$125,818,537	$27,059,426

	Recovery Zone Economic Development Bonds (RZEDBs) Serial and Term		Build America Bonds (BABs) Serial and Term			
	Principal	Interest	Principal	Interest	Subsidy	Total
2026	$3,700,000	$2,332,606	$3,810,000	$2,332,606	($1,862,766)	$10,312,446
2027	3,825,000	2,126,382	3,930,000	2,126,382	(1,698,088)	10,309,676
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)	10,307,350
2030	4,250,000	1,398,832	4,380,000	1,398,832	(1,117,059)	10,310,605
2031-2034	18,600,000	2,896,471	19,135,000	2,896,471	(2,313,089)	41,214,853
Total	$38,440,000	$12,296,701	$39,550,000	$12,296,701	($9,819,876)	$92,763,526

Business-Type Activities

	From Direct Borrowings		
	OWDA Loans		OPWC
	Principal	Interest	Loans
2026	$1,031,332	$178,296	$144,224
2027	957,860	149,090	144,224
2028	829,456	123,276	144,225
2029	743,849	100,624	144,225
2030	695,787	80,857	144,225
2031-2035	1,947,340	189,108	673,878
2036-2040	630,286	32,423	493,945
2041-2042	35,880	539	0
Total	$6,871,790	$854,213	$1,888,946

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.

During fiscal year 2025, the County opted to terminate the sparky plaza auto title lease early. This resulted in a decrease to leases payable in the amount of $324,121.

A summary of the principal and interest amounts for the remaining leases and subscriptions is as follows:

	Leases				Subscriptions	
	Governmental Activities		Business-Type Activities		Governmental Activities	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$2,119,369	$1,732,346	$27,630	$72,370	$3,125,693	$487,876
2027	3,107,002	1,626,830	28,387	71,613	2,005,444	341,821
2028	2,876,927	1,492,491	29,164	70,836	675,446	221,484
2029	2,883,816	1,360,567	29,962	70,038	611,610	176,593
2030	2,292,750	1,234,332	30,783	69,217	457,575	135,825
2031-2035	10,036,010	5,011,632	167,025	332,975	1,565,443	214,758
2036-2040	14,963,644	2,480,697	191,174	308,826	0	0
2041-2045	4,030,011	97,233	218,815	281,185	0	0
2046-2050	0	0	250,453	249,547	0	0
2051-2055	0	0	286,665	213,335	0	0
2056-2060	0	0	328,112	171,888	0	0
2061-2065	0	0	375,553	124,447	0	0
2066-2070	0	0	429,853	70,147	0	0
2071-2073	0	0	287,195	12,804	0	0
	$42,309,529	$15,036,128	$2,680,771	$2,119,228	$8,441,211	$1,578,357

Note 22 – Notes Payable

The County's note activity and outstanding amounts are as follows:

	Interest Rate	Outstanding 1/1/2025	Issued	Retired	Outstanding 12/31/2025
Governmental Funds					
Sports Facilities Enhancement Special Revenue Fund:					
Bond Anticipation Notes - 2025 Gateway Improvements	4.65%	$0	$14,220,000	($14,220,000)	$0
Bond Anticipation Notes - 2025 Gateway Improvements	3.98	0	14,220,000	0	14,220,000
Capital Projects Fund:					
Bond Anticipation Notes - County Jail	4.25	0	23,930,000	0	23,930,000
Total Governmental Funds		$0	$52,370,000	($14,220,000)	$38,150,000

In January 2025, the County issued $14,220,000 in bond anticipation notes for the gateway sports improvements. The notes were issued with an interest rate of 4.65 percent and matured on December 15, 2025. As of December 31, 2025, all proceeds have been spent. The notes were refunded with the issuance of the December 2025 notes.

In December 2025, the County issued $14,220,000 in bond anticipation notes for the gateway sports improvements. The notes were issued with an interest rate of 3.98 percent and will mature on December 15, 2026.

In 2025, the County issued $23,930,000 in short-term bond anticipation notes for the County jail. The notes mature on June 4, 2026, and have an interest rate of 4.25 percent.

The notes are backed by the full faith and credit of the County and mature within one year. The note liability is reflected in the fund which received the proceeds and will repay the debt. The notes are generally issued in anticipation of long-term bond financing and refinanced until such bonds are issued.

By Ohio law, notes can be issued in anticipation of bond proceeds, special assessment bond proceeds and levies, or for up to 50 percent of anticipated revenue collections. There are limitations on the number of times a note can be renewed. All notes outstanding at year-end are bond anticipation notes. The notes will be refinanced until the projects are complete and the County determines it is advantageous to issue bonds. The $23,930,000 County jail liability above represents the portion of these notes which will be paid down in 2026. The remaining balance of these notes is reported as a long-term liability (See Note 21).

Note 23 – 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, 2025, the aggregate principal amounts outstanding for the Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately $167.1 million, $1.8 billion, and $123.6 million, respectively.

Note 24 – 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 $11,817,952 have been accrued as a liability based on a review of January through February 2026 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 2024 and 2025 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2024	$7,058,498	$128,492,432	$126,977,419	$8,573,511
2025	8,573,511	137,289,403	134,044,962	11,817,952

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 2025, 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	660,824,320
Hilton Hotel	420,475,483
Lloyd's of London	
Fine Arts for Hilton Hotel	992,016
Fine Arts for Cuyahoga County	10,838,256
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
Ohio Casualty	
Auto On-Road Physical Damage	24,568,722
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 2025 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 2025. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of $5,014,358 have been accrued as a liability at December 31, 2025, 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, 2025, 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 2024 and 2025 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2024	$3,357,280	$2,241,292	$2,625,908	$2,972,664
2025	2,972,664	3,820,121	1,778,427	5,014,358

Note 25 – Related Organizations

Cuyahoga County Public Library (the Library)

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

Cleveland Metropolitan Park District (the District)

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

Cuyahoga County Arts and Culture District (the District)

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

Cuyahoga County Land Reutilization Corporation (the Corporation)

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

Cuyahoga Community College (the College)

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

Note 26 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2025, 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 2025, 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 2025, the County contributed $12,900.

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 2025, the County contributed $14,000,000.

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 2025, 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 2025, 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 2025. 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 2025, 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 27 – 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 2 to 4 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Note 28 – Significant Commitments

Contractual Commitments

At December 31, 2025, the County's significant contractual commitments consisted of the following:

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
C&K Industrial	$6,098,162	$4,315,564	$1,782,598
Chagrin Valley Engineering	500,000	478,382	21,618
Fabrizi Recycling, Incorporation	14,237,535	10,285,107	3,952,428
J Severino Construction	832,094	43,509	788,585
The Triad Engineering and Cont	589,975	297,467	292,508
United Survey, Incorporation	6,942,343	2,608,760	4,333,583
Wade Trim, Incorporation	400,000	0	400,000
Total Sanitary Sewer Projects/Vendors	29,600,109	18,028,789	11,571,320
Airport Projects			
C & S Engineers Incorporation	650,000	233,220	416,780
Lakeland Electric	124,235	112,849	11,386
Tri Mor Coporation	6,249,069	6,219,354	29,715
Total Airport Projects	7,023,304	6,565,423	457,881
Road and Bridge Projects			
Aecom Services of Ohio	450,000	113,101	336,899
Allied Corp	141,500	73,678	67,822
Anthony Allega Cement	4,695,243	4,184,787	510,456
Carr Bros	1,100,000	643,853	456,147
Catts Construction	12,214,970	9,974,844	2,240,126
Chagrin Valley Engineering	1,956,483	1,721,343	235,140
DLZ Ohio	1,434,015	291,708	1,142,307
HDR Engineering	1,584,118	1,564,871	19,247
HNTB Ohio	900,000	691,565	208,435
Independence Excavting	10,812,068	4,448,358	6,363,710
Karvo Companies	1,400,389	1,187,380	213,009
Michael Baker International	2,478,698	721,266	1,757,432
MS Consultants	1,147,209	952,533	194,676
O.R Colan Associates	300,000	6,080	293,920
Patrick Engineering	759,926	737,193	22,733
Perk Co Incorpation	12,709,826	11,188,558	1,521,268
Quality Control	1,200,000	493,116	706,884
Resource International	250,000	94,527	155,473
Ronyak Paving Incorporation	2,538,570	1,983,013	555,557
Ruhlin Company	55,653,960	26,493,970	29,159,990

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Road and Bridge Projects *(continued)*			
Sailing Incorporation	$115,028	$40,267	$74,761
Schirmer Construction	3,077,543	2,701,265	376,278
Specialized Construction	2,175,607	1,770,289	405,318
Terrace Construction	7,670,966	6,238,874	1,432,092
Transystem Corporation of Ohio	5,353,639	2,508,928	2,844,711
Tri Mor Corporation	11,277,835	11,031,738	246,097
Union Industrial Contractors	6,683,599	6,205,091	478,508
Vandra Brothers Construction	3,585,796	2,841,600	744,196
Total Road and Bridge Projects	153,666,988	100,903,796	52,763,192
Information Technology Projects			
AT&T	9,264,393	7,717,621	1,546,772
Databank IMX	1,239,093	503,812	735,281
Executive Information Services	3,999,757	0	3,999,757
IT Federal Sales	2,588,000	266,250	2,321,750
Solix Technologies	2,128,793	1,804,162	324,631
State of Ohio	1,000,000	471,437	528,563
Total Information Technology Projects	20,220,036	10,763,282	9,456,754
Facility-Related Projects			
CEP Renewables	18,900,000	4,735,654	14,164,346
Cold Harbor Building	14,667,192	8,800,482	5,866,710
Compass Energy Platforms	250,000	31,579	218,421
Cold Harbor Building	348,350	301,837	46,513
CTL Engineering of Ohio	200,000	141,611	58,389
DS Architecture	450,000	336,168	113,832
Duct Fabricators	3,759,400	2,659,577	1,099,823
Hasenstab Architects	500,000	0	500,000
Heapy Engineering	450,000	0	450,000
Hill International	500,000	56,975	443,025
Infinity Construction	8,316,000	7,498,103	817,897
K2M Design	1,200,000	712,273	487,727
Karpinski Engineering	850,000	283,722	566,278
KS Associates	275,000	202,757	72,243
Osborn Engineering	300,000	0	300,000
Professional Service Industry	200,000	73,265	126,735
Quality Control Inspection	950,000	526,042	423,958
Relocation Specialists	265,895	208,075	57,820

Vendor	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects *(continued)*			
Richard L Bowen and Associates	$450,000	$322,257	$127,743
Sona Construction	1,229,000	225,965	1,003,035
The Murphy Contracting Company	5,164,600	2,158,466	3,006,134
Total Facility-Related Projects	59,225,437	29,274,808	29,950,629
Total Contractual Commitments	$269,735,874	$165,536,098	$104,199,776

$2,927,777 of the $104,199,776 of the remaining commitment amounts were encumbered at year end. The amount of $4,128,744 in contracts payables have been capitalized in governmental activities.

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	$2,100,845
Human Services	417,145
County Board of Developmental Disbilities	87,289
Other Governmental Funds	7,584,916
Total Governmental Funds	10,190,195
Proprietary Funds:	
Sanitary Engineer	1,441,599
Other Enterprise Funds	21,523
Internal Service Funds	111,591
Total Proprietary Funds	1,574,713
Total	$11,764,908

Note 29 – Subsequent Event

On June 3, 2026, the County issued $927,705,000 in general obligation capital facilities bonds for the County jail project. The County retired $23,930,000 of the County jail project notes outstanding and utilized $17,570,000 in the bond proceeds for the balance of the note. The bonds were issued with interest rates varying from 5.00 to 5.50 percent and for a thirty-eight year period with a final maturity during 2064. The bonds were sold at a premium of $36,927,810.90.

Note 30 – 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 has a charity service agreement with the County for $35,000. 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. 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.

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).

As of January 2025, MetroHealth Holdings LLC became the sole corporate member NEO Total Health and Wellness, LLC, which required restatement of the System's Statement of Net Position as of January 1, 2025 to reflect this change in the reporting entity. As a result, NEO Total Health and Wellness is blended with the System. Effective March 31, 2025, NEO Total Health and Wellness was dissolved, and all net assets were transferred to the System. As of January 1, 2025, the System's Statement of Net Position was restated as follows:

	January 1, 2025, As Previously Reported	Restatement related to LLC Ownership	January 1, 2025, As Restated
Current assets	$380,554	$1,603	$382,157
Noncurrent assets	2,041,248	4,530	2,045,778
Deferred outflows of resources	372,329	0	372,329
Total assets and deferred outflows of resources	2,794,131	6,133	2,800,264
Current liabilities	245,142	1,752	246,894
Long-term liabilities	2,134,188	1,780	2,135,968
Deferred inflows of resources	36,258	0	36,258
Total liabilities and deferred inflows of resources	2,415,588	3,532	2,419,120
Total net position	$378,543	$2,601	$381,144

MetroHealth Ventures LLC has an equity interest in 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, 2025, the System's equity interest in the joint venture was $1,208.

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, 2025, the System's equity interest was $7,613.

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 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 $82,724 and charges foregone for charity care of $358,082 in 2025.

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 no adjustments to net patient revenue in 2025, 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 27.00 percent and 38.00 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2025. 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 2025, 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, 2025, 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 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. Effective July 1, 2009, the UPL program was expanded to include Section 501(c)(3) non-profit hospitals. As a result of the program expansion, the funding mechanism moved from inter-governmental payments to a HFF tax paid by the participating hospitals to draw down federal matching funds. In State Fiscal Year 2020, the program was redesigned using a Cost Coverage Add-on (CCA) model, resulting in additional payments added to the System's base rate for each Medicaid inpatient discharge and outpatient service. As a result of the Pandemic, to ensure stability, hospital additional payments (HAP) were added to program payments. At December 31, 2025, $108,827 was due to the System and recorded in the Statement of Net Position in other receivables.

The estimate recorded in net patient service revenue for HFF by the System was $197,707 in 2025. The System incurred franchise fee expense of $54,432 in 2025 and was recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. At December 31, 2025, the System had prepaid Program assessments totaling $1,964 recorded in the Statement of Net Position in current prepaid expenses.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs resulting from this status totaling $58,910 for 2025. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of $51,592 in 2025, reduced by HCAP assessments recorded by the System of $6,250 in 2025.

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 physicians 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 2025, the System recorded CICIP program revenue of $66,286 which is included in net patient service revenue. At December 31, 2025, the System had a CICIP receivable of $21,617 and a CICIP payable of $4,822. 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 $358,082 in 2025, which represents 6.50 percent 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 is 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. Net pension and OPEB assets represent the System's proportionate share of the pension and OPEB assets held by OPERS to satisfy pension and OPEB obligations. 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 require 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, 2025, the accrued vacation and sick leave balance was $67,034, and is included in accrued vacation and sick in the statement of net position. More detailed information can be found in Accrued Vacation and Sick Leave.

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 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 Benefit Plans. Also included in deferred outflows of resources, are unamortized balances attributed to debt refunding.

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 System as Lessor 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 Benefit Plans.

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 2025 was $1,304 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 consists of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Medicare and Medicaid accounted for approximately 24.00 percent and 24.00 percent, respectively, of the System's net patient accounts receivable. Excluding these payors, no other payor source represents more than 10.00 percent of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles and Recent Accounting Pronouncements

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

GASB Statement No. 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 System adopted this statement during the year ended December 31, 2025, noting no significant impact to the financial statements.

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

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.

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, 2025, 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, 2025 totaled $136,372 and were subject to the following categories of custodial credit risk:

Uncollateralized	$68,748
Collateralized with securities held by the pledging institution's trust department, but not in the System's na	63,103
Total amount subject to custodial risk	131,851
Amount collateralized or insured	4,521
Total bank balances	$136,372

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

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

- Securities and obligations of the U.S. Treasury and other direct issuances of federal government agencies or instrumentalities.
- No-load money market mutual funds investing exclusively in the previously listed items, rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization (NRSRS); and repurchase agreements made through eligible institutions mentioned in section 135.32 of the ORC, secured by the previously listed items.
- Time certificates of deposit or savings accounts and deposit accounts in any eligible institution mentioned in section 135.32 of the ORC.
- Municipal and state bonds of Ohio or any political subdivisions of Ohio.
- The Ohio subdivision's fund as provided in Section 135.45 of the ORC.

- Commercial paper notes that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the ORC and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two NRSRS and is rated in the highest classification and the entity has assets exceeding $500,000, and total combined investments in commercial paper and bankers acceptances does not exceed 40 percent of the System's average aggregate Reserve Portfolio, and the investment in commercial paper of a single issuer does not exceed in the aggregate 5 percent of the Reserve Portfolio.

- Bankers' acceptances of banks that are insured by the FDIC, that mature no later than 180 days from purchase, are eligible for purchase by the Federal Reserve System, and the total combined investments in banker's acceptances and commercial paper does not exceed 40 percent of the System's average aggregate Reserve Portfolio.

- Notes issued by corporations incorporated in the United States and operating in the United States, the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase, not to exceed 15 percent of the System's total average Reserve Portfolio.

- 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, 2025, 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	$155,688	$33,190	$122,498	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	64,676	19,734	44,942	AA+
Money Market Mutual Funds	39,832	39,832	0	AAA
Total Investments	$260,196	$92,756	$167,440	

Deposits of $2,490 and unrated investments of $324,097 are included in investments on the Statement of Net Position at December 31, 2025. Of these investments, $146,523 are fixed income mutual funds. The underlying securities held by these funds have a weighted-average maturity of 4 years. Additionally, $35,994 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, 2025 are as follows:

Deposits	$136,351
Investments	584,293
Total	$720,644

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, 2025:

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	$155,688	$0	$155,688
U.S. Agency Securities	64,676	0	64,676
Total Debt Securities	220,364	0	220,364
Money Market Mutual Funds	39,832	39,832	0
Mutual Funds	320,612	320,612	0
Equities	3,485	3,366	119
Total Investments Measured at Fair Value	$584,293	$363,810	$220,483

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, 2025, 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, 2025, 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, 2025, 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, 2025:

	Restated Balance 12/31/24	Additions	Reductions	Balance 12/31/25
Nondepreciable Capital Assets				
Land	$28,663	$3	$0	$28,666
Construction in Progress	185,229	132,884	(63,884)	254,229
Total Nondepreciable Capital Assets	213,892	132,887	(63,884)	282,895
Depreciable Capital Assets				
Land Improvements	27,992	186	0	28,178
Buildings and Fixed Equipment	1,520,807	26,067	0	1,546,874
Equipment	304,520	18,540	(10,243)	312,817
Total Depreciable Capital Assets	1,853,319	44,793	(10,243)	1,887,869
Less Accumulated Depreciation				
Land Improvements	(15,690)	(766)	0	(16,456)
Buildings and Fixed Equipment	(655,100)	(50,032)	709	(704,423)
Equipment	(191,486)	(29,991)	10,514	(210,963)
Total Accumulated Depreciation	(862,276)	(80,789)	11,223	(931,842)
Total Depreciable Capital Assets, Net	991,043	(35,996)	980	956,027
Capital Assets, Net	$1,204,935	$96,891	($62,904)	$1,238,922

The System restated the January 1, 2025 capital asset beginning balances for depreciable assets by $3,370 and accumulated depreciation by ($980), related to the NEO Total Health and Wellness, LLC ownership change which is discussed further in Reporting Entity.

Total depreciation and amortization expense related to capital assets for 2025 was $80,789.

Revolving Line of Credit

During 2025, 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 16, 2026.

Advances under the line of credit may be Base Rate Advances or Secured Overnight Financing Rate (SOFR) Advances, or a combination thereof, as selected by the System. The applicable interest rate under Base Rate Advances is equal to the highest of (a) the Prime Rate, (b) one half of one percent (0.50 percent) in excess of the Federal Funds Effective Rate, (c) one percent (1.00 percent) in excess of Daily Simple SOFR, or (d) one percent (1.00 percent). The applicable interest rate under SOFR advances shall be the Daily Simple SOFR Rate plus SOFR Index Adjustment (0.10 percent) plus Applicable Margin (0.45 percent). Interest accrued on each advance is to be paid on each monthly payment date. Principal is due on the term maturity date. At December 31, 2025, the outstanding balance under this line of credit was $23,293.

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 (6.16 percent at December 31, 2025). At December 31, 2025, the outstanding balance under this line of credit was $1,523.

Revolving line of credit activity for the year ended December 31, 2025 is as follows:

	Outstanding 12/31/24	Additions	Reductions	Outstanding 12/31/25
Revolving Line of Credit				
MetroHealth System, bank line of credit as defined in the respective agreement, established in 2023	$0	$23,293	$0	$23,293
Recovery Resources, Wells Fargo line of credit as defined in the respective agreement, established in 2015	1,412	437	(326)	1,523
Total Revolving Line of Credit	$1,412	$23,730	($326)	$24,816

Long-Term Debt

Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2025 is as follows:

	Outstanding 12/31/24	Additions	Reductions	Outstanding 12/31/25	Amounts Due in One Year
Revenue Bonds					
2009B Hospital Facilities	$75,000	$0	$0	$75,000	$0
2017 Hospital Refunding	923,405	0	11,995	911,410	12,605
Unamortized discounts and premiums	25,068	0	1,304	23,764	0
Total Revenue Bonds	1,023,473	0	13,299	1,010,174	12,605
Other Long-Term Obligations					
Equipment Obligation - Citizens Asset Finance	94	0	94	0	0
Total	$1,023,567	$0	$13,393	$1,010,174	$12,605

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 were 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 8.22 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 35.00 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 refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $4,311. The unamortized difference ($699 at December 31, 2025), 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, 2025, there were no draws on this Letter of Credit.

The revenue bonds and equipment related financed purchases requirements for years subsequent to December 31, 2025, are as follows:

	Total Hospital Revenue Bonds	
	Principal	Interest
2026	$12,605	$53,169
2027	13,255	52,523
2028	13,935	51,843
2029	14,580	51,170
2030	15,275	50,414
2031-2035	89,135	237,762
2036-2040	115,155	206,636
2041-2045	148,530	169,552
2046-2050	192,140	125,949
2051-2055	251,080	67,000
2056-2057	120,720	6,508
Total	986,410	$1,072,526
Unamortized Premiums	23,764	
Total Hospital Bonds, Net	$1,010,174	

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 net patient service revenue for additional

information. As of December 31, 2025, the total liability due to third-party payors was $3,107. 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 50.00 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, 2025, the total liability for accrued vacation and sick leave was $67,034, 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, 2025:

	Balance at 12/31/24	Additions	Deletions	Balance at 12/31/25	Due within One Year
Amounts due to third-party payors	$2,348	$8,242	($7,483)	$3,107	$1,232
Accrued vacation and sick leave	64,133	110,250	(107,349)	67,034	9,461
Totals	$66,481	$118,492	($114,832)	$70,141	$10,693

Risk Management The System is exposed to various risks of loss related to torts; theft of or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System is self-insured for professional liability, employee health and worker's compensation but maintains commercial policies for property and casualty, automobile and aircraft (helicopter and fixed wing) insurance. The System manages certain insurance risks through Select Assurance Captive LLC (Select). For 2025, 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, 2025. 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 2025 and 2024 as follows:

Workers' Compensation

	Balance	Incurred	Paid	Balance	One Year
2024	$5,435	$1,517	($1,597)	$5,355	$1,725
2025	5,355	964	(1,581)	4,738	1,624

Professional Liability

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2024	$36,978	$5,133	($10,892)	$31,219	$11,581
2025	31,219	3,689	(2,956)	31,952	10,780

Employee Health Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2024	$3,036	$68,739	($68,247)	$3,528	$3,528
2025	3,528	75,641	(76,335)	2,834	2,834

The liabilities recorded for worker's compensation and general and professional liability as of December 31, 2025 and 2024 are undiscounted liabilities. The employee health liability due within one year is included in other current 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 subleased one real estate property from Recovery Resources which this lease was terminated at the end of 2025. These amounts are eliminated in government-wide financial statements. The System leases five real estate properties from CCH Development Corporation, with the longest of these arrangements, including renewal periods, extending to 2076.

Lease asset activity for year ended December 31, 2025, is summarized as follows:

	Balance 12/31/24	Additions	Reductions	Balance 12/31/25
Right of Use Assets:				
Real Estate	$102,716	$12,807	($10,857)	$104,666
Equipment	7,127	2,232	(312)	9,047
Subscription	56,315	27,719	(3,670)	80,364
Total Right of Use Assets	166,158	42,758	(14,839)	194,077
Less Accumulated Amortization				
Real Estate	26,762	8,223	(9,227)	25,758
Equipment	2,495	1,605	(288)	3,812
Subscription	19,585	15,799	(1,510)	33,874
Total Accumulated Depreciation	48,842	25,627	(11,025)	63,444
Total Right of Use Assets, Net	$117,316	$17,131	($3,814)	$130,633

Lease and subscription liability activity for the year ended December 31, 2025 is summarized as follows:

	Balance 12/31/24	Additions	Reductions	Balance 12/31/25	Due Within One Year
Lease Liability	$72,758	$15,039	($10,068)	$77,729	$7,430
Subscription Liability	29,224	21,463	(18,126)	32,561	13,015
Total Liability	$101,982	$36,502	($28,194)	$110,290	$20,445

Future annual lease and subscription payment requirements of the System are as follows as of December 31, 2025:

Year	Principal	Interest	Principal	Interest
2026	7,430	2,866	13,015	1,256
2027	7,181	2,603	10,459	839
2028	6,483	2,351	6,565	383
2029	41,190	1,413	1,947	106
2030	2,324	569	457	25
2031-2035	8,478	1,731	118	5
2036-2040	3,597	453	0	0
2041-2045	499	137	0	0
2046-2050	547	45	0	0
	$77,729	$12,168	$32,561	$2,614

During 2025, the outflows of resources recognized for variable payments not previously included in the measurement of the lease and subscription liabilities were $4,132 and $1,310, 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.

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 Chagrin Valley Dispatch Center with terms extending to 2036. The System leases parking spaces to the CCH Development Corporation with terms extending to 2096. In addition, Lumina subleases space to MHS for the Spry Senior Solon location.

The System had a balance of $189 of lease receivables due within a year included within other receivables and $1,173 of long-term lease receivables included within other assets on the Statement of Net Position as of December 31, 2025. The System also had deferred inflows related to leases of $1,290 included within deferred inflows of resources on the Statement of Net Position as of December 31, 2025. The System recognized lease related revenue in the amount of $229 for the year ended December 31, 2025. Included in this revenue was interest revenue of $47.

During 2025, the inflows of resources recognized for variable payments not previously included in the measurement of the lease receivables was $15. 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 7.72 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 for members in the Traditional Pension Plan, excluding Combined Plan division, 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 2024 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 division 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 division 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 division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan division consists of the members' contributions plus or minus the investment gains or losses resulting from the members' investment selections. Combined Plan division 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 20.00 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, excluding Combined Plan division, 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 division 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. 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, 2025 and 2024, 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 2025 and 2024, member and employer contribution rates were consistent across all three plans. The System's contributions to OPERS for the year ended December 31, 2025 were $113,119 equal to the statutorily required contributions for each year. Included in this amount were OPEB plan (RMA) contributions of $5,696.

At December 31, 2025, the System reported a liability of $900,662 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of $2,328, for its proportionate share of the net pension asset related to the Member-Directed Plan. The net pension liability and asset were measured as of December 31, 2024 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, 2024). 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, 2024, the System's proportionate share of the OPERS net pension liability was 3.67 percent, an increase of 0.02 percent from the System's December 31, 2023 proportionate share. For the year ended December 31, 2025, the System recognized pension expense of $122,962 which is reported in employee benefits in the Statement of Revenues, Expenses, and Changes in Net Position.

At December 31, 2025, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference between Projected and Actual Earnings on Pension Plan Investments	$106,379	$0
Change in Assumptions	42	0
Differences between Expected and Actual Experience	21,512	0
Changes in Proportionate Share of Contributions	22,046	399
System Contributions Subsequent to the Measurement Date	113,119	0
Total	$263,098	$399

At December 31, 2025, deferred outflows of resources totaling $113,119 related to pensions resulting from System contributions subsequent to the measurement date, 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:	
2026	$71,089
2027	118,858
2028	(38,236)
2029	(10,600)
2030	2,713
Thereafter	5,756
Total	$149,580

The following table presents the December 31, 2025 net pension liability or asset calculated using the discount rate of 6.90 percent, and the expected net pension liability or asset if it were calculated using a discount rate that is 1.00 percent lower or 1.00 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	$1,471,595	$898,334	$421,941

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, 2025.

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).

At December 31, 2025, the System reported an asset of $98,047 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 as of December 31, 2023, with a rolled-forward measurement date of December 31, 2024. 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, 2024). 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, 2024, the System's proportionate share of the OPERS net OPEB asset was 4.18 percentage, unchanged from the System's December 31, 2023 proportionate share. For the year ended December 31, 2025, the System recognized an OPEB expense of ($27,533) which is reported in employee benefits in the Statement of Revenues, Expenses, and Changes in Net Position.

At December 31, 2025, 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	$2,019	$0
Change in Assumptions	0	14,147
Differences between Expected and Actual Experience	0	4,772
Changes in Proportionate Share of Contributions	0	261
Total	$2,019	$19,180

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:	
2026	($10,348)
2027	9,167
2028	(11,817)
2029	(4,163)
Total	($17,161)

The following table presents the December 31, 2025 net OPEB liability calculated using the discount rate of 6.00 percent, and the expected net OPEB liability or asset if it were calculated using a discount rate that is 1.00 percent lower or 1.00 percent higher than the current rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

	1% Decrease 5.00%	Current Discount 6.00%	1% Increase 7.00%
Net OPEB Liability (Asset)	($48,684)	($98,047)	($139,235)

Changes in the health care cost trend rate may also have a significant impact on the System's net OPEB liability or asset. The following table presents the December 31, 2025 net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if were calculated using a health care cost trend rate that is 1.00 percent lower or 1.00 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	($99,543)	($98,047)	($96,364)

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, 2025:

Restricted, Debt Service Payments	$10,666
Restricted, Capital Asset Use	1,800
Restricted, Program Activities	9,918
Restricted, Nonspendable	1,550
Restricted, Net Pension and Net OPEB Assets	100,375
Total	$124,309

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 2025, the System received support from the Foundation totaling $6,466 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 $1,424 at December 31, 2025 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 $4,102 in 2025. 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, 2025, the fair values of the Foundation's investments were as follows:

Money Market Funds	$8,639
Pooled Investment Fund	820
Mutual Funds	79,894
Equities	12,449
Common Stock	1
Total Investments	$101,803

The Foundation's net investment income for the year ended December 31, 2025 consisted of the following:

Interest and Dividends	$2,279
Net Realized and Unrealized Gains (Losses)	9,406
Less: Investment Management Fees	(104)
	$11,581

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, 2025:

Programmatic Activities of The MetroHealth System	$42,281
Time Restrictions	4,918
Total	$47,199

The Foundation has restricted, nonexpendable net positions in the amounts of $24,687 at December 31, 2025 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, community and real estate development. CCH assists the System with property management and leases four of its medical buildings to the System. The outstanding payable to the System was $59 at December 31, 2025 which is included in accounts payable – 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, 2025:

	Balance 12/31/24	Additions	Reductions/ Transfers	Balance 12/31/25
Nondepreciable Capital Assets				
Land	$4,580	$603	$0	$5,183
Depreciable Capital Assets				
Buildings and Fixed Equipment	49,973	0	0	49,973
Total Capital Assets	54,553	603	0	55,156
Less Accumulated Depreciation				
Buildings and Fixed Equipment	(5,055)	(1,750)	0	(6,805)
Capital Assets, Net	$49,498	($1,147)	$0	$48,351

Total depreciation and amortization expense related to capital assets for 2025 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 $1,920 at December 31, 2025.

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 percent. 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 $39,262 at December 31, 2025.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of four promissory notes executed with MetroHealth Holdings, LLC totaling $4,402. The first, in the amount of $1,549, accrues interest at 3.57 percent with the principal and interest payment due on June 27, 2028. The second, in the amount of $1,678, accrues interest at 4.13 percent with principal and interest due on May 13, 2029. The third, in the amount of $560, accrues interest at 3.87 percent with principal and interest due on October 31, 2030. The original note of $550 due on October 31, 2025, was extended five years and had an interest rate of 0.38 percent. The fourth, executed on December 30, 2025 in the amount of $615, accrues interest at 4.55 percent, with an annual principal and interest payment of $78 due annually through December 30, 2035. 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, 2025 are as follows:

	Principal	Interest
2026	$1,247	$1,801
2027	1,287	1,752
2028	2,875	1,999
2029	39,214	1,342
2030	620	135
2031-2035	341	48
Total	$45,584	$7,077

Commitments and Contingencies

Purchase Commitments As of December 31, 2025, the System had commitments for various projects totaling approximately $55,646. Within this total are certain projects with large commitments, including $34,158 for the new Outpatient Health Center; $1,796 for building signage upgrades system wide; $1,703 for upgraded medical equipment; and $1,467 for building upgrades to the OBC South Tower Elevator Cars Refurbishment.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the System is in compliance with fraud and abuse, as well as other applicable government laws and regulations. While no regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or asserted at this time.

Foundation Liquidity and Functional Expenses

As the Foundation's basis of presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958: Financial Statements of Not-for-Profit Organizations, the entity is required to disclose an assessment of liquidity at year end and a summarization of the costs of program and supporting service activities on both a functional and natural classification basis. See the significant accounting policies for further disclosure regarding the inclusion of the Foundation in the reporting entity.

Liquidity The following table reflects the Foundation's financial assets reduced by amounts not available for general expenditures within one year as of December 31, 2025:

Financial Assets:	
Cash and Cash Equivalents	$2,810
Accounts Receivable, Net	7,390
Other Receivables	106
Investments	101,803
Total Financial Assets, at December 31, 2025	$112,109

Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	($3,247)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(39,352)
Less: Earnings to be utilized within one year	1,000
Funds functioning as endowment funds	(3,185)
Board-designated funds	(13,953)
Less: Board-designated funds expected to be utilized within one year	500
Subject to expenditure for specified purposes	(24,839)
Less: purpose-restricted funds expected to be released within one year	12,000
Investments held in annuity reserves	(580)
	(71,656)
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	$40,453

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	$7,206	$0	$0	$7,206
Salaries, Wages and Benefits	117	527	2,476	3,120
Purchased Services	0	195	236	431
Occupancy and Related Overhead	35	178	798	1,011
Insurance	0	1,155	0	1,155
Other	1	72	208	281
Total Expenses	$7,359	$2,127	$3,718	$13,204

Note 30 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapter 1702 of the Ohio Revised Code. The Corporation is directed by a nine-member Board of Directors (the Board) comprised of three individuals nominated by the Cuyahoga County Executive, three individuals nominated by the Cuyahoga County Council, two individuals nominated by the joint selection of the Cuyahoga County Executive and the Cuyahoga County Council, and an individual nominated by the joint selection of Destination Cleveland and

the Greater Cleveland Partnership. The Board accepts or rejects these nominations. The Corporation promotes the common good and general welfare of residents of Cuyahoga County by enhancing the creation of new employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center.

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

Summary of Significant Accounting Policies

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

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, charges for services revenue received as of December 31, 2025, for deposits for various events in 2026, 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.

Restricted Assets Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions. Restricted assets in the enterprise fund represents amounts restricted for the costs for maintenance, insurance and emergency repairs of the Superman Tribute Plaza sculptures.

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, 2025, $10,440,506 of the Corporation's bank balance of $10,675,502 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, 2025, consisted of accounts (special event rental space) and a financed purchase receivable from Cuyahoga County. All receivables, except the financed purchase receivable, are expected to be collected within one year.

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, 2025, the financed purchase receivable is $60,272,317.

The annual financed purchase requirements are as follows:

Year	Principal	Interest
2026	$33,812,273	$2,187,727
2027	26,460,044	539,956
Total	$60,272,317	$2,727,683

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2025, was as follows:

	Balance 1/1/2025	Additions	Deductions	Balance 12/31/2025
Capital Assets not being Depreciated:				
Construction in Progress	$1,480,854	$1,817,193	($2,587,873)	$710,174
Capital Assets being Depreciated:				
Building and Improvements	10,052,117	1,351,178	0	11,403,295
Furniture and Fixtures	1,759,179	0	0	1,759,179
Equipment	6,263,178	1,236,695	0	7,499,873
Total Capital Assets being Depreciated	18,074,474	2,587,873	0	20,662,347
Less Accumulated Depreciation:				
Building and Improvements	(3,414,241)	(685,154)	0	(4,099,395)
Furniture and Fixtures	(1,304,359)	(134,465)	0	(1,438,824)
Equipment	(2,965,668)	(1,131,034)	0	(4,096,702)
Total Accumulated Depreciation	(7,684,268)	(1,950,653)	0	(9,634,921)
Total Capital Assets being Depreciated, net	10,390,206	637,220	0	11,027,426
Total Capital Assets, net	$11,871,060	$2,454,413	($2,587,873)	$11,737,600

Long-Term Obligations

	Outstanding 1/1/2025	Additions	Reductions	Outstanding 12/31/2025	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	$92,480,161	$0	$32,207,844	$60,272,317	$33,812,273
2018 Levy	1,272,442	0	200,436	1,072,006	203,738
Total Loans from Direct Borrowings	$93,752,603	$0	$32,408,280	$61,344,323	$34,016,011

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

	From Direct Borrowings		
	County		Levy
Year	Principal	Interest	Principal
2026	$33,812,273	$2,187,727	$203,737
2027	26,460,044	539,956	163,269
Total	$60,272,317	$2,727,683	$367,006

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 remaining $367,006, 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 restaurant 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 2025.

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 4 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 $3,157.

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 Corporation'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 2025, the Corporation provided $1,000,000 to the County for bond debt service. The renovations where completed in 2025.

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 2025, the Corporation received $36,000,000 in financed purchase payments and $4,400,000 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 $4,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

During 2025, the Corporation paid $36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid $32,207,844 towards loan principal reduction during 2025 leaving a remaining balance of $60,272,317 as of December 31, 2025.

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, 2025, the Corporation did not have a surplus.

During 2025, the Cuyahoga County Convention Facilities Development Corporation paid $37,529 for participation in the County's self-insurance program.

During 2025, the Corporation received $2,263,900 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.

Litigation

The Corporation is not party to legal proceedings as of December 31, 2025.

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	$2,163,686
Food Service Equipment	205,079
Capital Equipment	190,411
Total	$2,559,176

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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

	2025	2024	2023	2022
County's Proportion of the Net Pension Liability	2.89693500%	2.86892279%	2.86789444%	2.81284500%
County's Proportionate Share of the Net Pension Liability	$710,199,151	$751,095,740	$847,177,274	$244,728,901
County's Covered Payroll	$511,710,806	$465,455,555	$440,884,879	$401,859,010
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.79%	161.37%	192.15%	60.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.99%	79.01%	75.74%	92.62%
Legacy Combined Plan				
County's Proportion of the Net Pension Asset	N/A	2.78323531%	2.75410071%	2.75449776%
County's Proportionate Share of the Net Pension Asset	N/A	$8,555,151	$6,491,132	$10,852,862
County's Covered Payroll	N/A	$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	N/A	66.96%	50.30%	86.76%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	N/A	144.55%	137.14%	169.88%

(1) Amounts for the Legacy 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.

2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

See accompanying notes to the required supplementary information

2021	2020	2019	2018	2017	2016
2.77775316%	2.88118726%	2.90868606%	2.87702030%	2.88524250%	2.95208830%
$411,324,769	$569,486,207	$796,630,141	$451,348,708	$655,189,507	$511,338,907
$385,304,847	$400,845,611	$388,636,042	$376,235,335	$369,014,345	$363,357,034
106.75%	142.07%	204.98%	119.96%	177.55%	140.73%
86.88%	82.17%	74.70%	84.66%	77.25%	81.08%
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 Nine Years (1)

	2025	2024	2023	2022
County's Proportion of the Net OPEB Asset/Liability	2.844041260%	2.818537890%	2.819524680%	2.768735200%
County's Proportionate Share of the Net OPEB (Asset)/Liability	($66,670,994)	($25,437,978)	$17,777,644	($86,721,024)
County's Covered Payroll	$525,462,427	$490,787,470	$465,723,900	$425,341,849
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-12.69%	-5.18%	3.82%	-20.39%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	121.51%	107.76%	94.79%	128.23%

(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

2021	2020	2019	2018	2017
2.737606480%	2.843946280%	2.873033660%	2.839569600%	2.844773400%
($48,772,647)	$392,822,866	$374,575,769	$308,356,342	$287,331,776
$408,048,776	$425,157,368	$412,676,571	$398,482,148	$389,444,270
-11.95%	92.39%	90.77%	77.38%	73.78%
115.57%	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

	2025	2024	2023	2022
County's Proportion of the Net Pension Liability	0.010040940%	0.011364500%	0.012462930%	0.014966090%
County's Proportionate Share of the Net Pension Liability	$1,825,941	$2,186,713	$2,683,883	$3,326,980
County's Covered Payroll	$1,451,121	$1,577,336	$1,683,350	$1,945,664
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.83%	138.63%	159.44%	170.99%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.10%	82.50%	80.00%	78.90%

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

See accompanying notes to the required supplementary information

2021	2020	2019	2018	2017	2016
0.018960456%	0.022290430%	0.028637070%	0.033433740%	0.040483850%	0.043370930%
$2,424,265	$5,393,492	$6,332,916	$7,351,329	$9,617,025	$14,517,556
$2,339,593	$2,690,107	$3,362,100	$3,800,850	$4,450,700	$4,563,457
103.62%	200.49%	188.36%	193.41%	216.08%	318.13%
87.80%	75.50%	77.40%	77.30%	75.30%	66.80%

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 Nine Fiscal Years (1)

	2025	2024	2023	2022
County's Proportion of the Net OPEB Asset/Liability	0.01004094%	0.01136450%	0.01246293%	0.01496609%
County's Proportionate Share of the Net OPEB (Asset)/Liability	($121,673)	($215,564)	($242,387)	($387,522)
County's Covered Payroll	$1,451,121	$1,577,336	$1,683,350	$1,945,664
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-8.38%	-13.67%	-14.40%	-19.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.30%	158.00%	168.50%	230.70%

(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

2021	2020	2019	2018	2017
0.01896046%	0.02229043%	0.02863707%	0.03343374%	0.04048385%
($399,765)	($391,753)	($474,300)	($537,246)	$1,579,531
$2,339,593	$2,690,107	$3,362,100	$3,800,850	$4,450,700
-17.09%	-14.56%	-14.11%	-14.13%	35.49%
174.70%	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

	2025	2024	2023	2022
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	$76,904,165	$70,932,349	$66,120,578	$62,589,160
Contributions in Relation to the Contractually Required Contribution	(76,904,165)	(70,932,349)	(66,120,578)	(62,589,160)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll	$543,296,545	$499,387,098	$465,455,555	$440,884,879
Pension Contributions as a Percentage of Covered Payroll	14.16%	14.20%	14.21%	14.20%
Net Pension Asset - Legacy Combined Plan				
Contractually Required Contribution	N/A	$1,478,845	$1,533,217	$1,806,654
Contributions in Relation to the Contractually Required Contribution	N/A	(1,478,845)	(1,533,217)	(1,806,654)
Contribution Deficiency (Excess)	N/A	$0	$0	$0
County Covered Payroll	N/A	$12,323,708	$12,776,808	$12,904,671
Pension Contributions as a Percentage of Covered Payroll	N/A	12.00%	12.00%	14.00%
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	$758,912	$696,152	$666,088	$477,374
Contributions in Relation to the Contractually Required Contribution	(758,912)	(696,152)	(666,088)	(477,374)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (2)	$558,832,845	$525,462,427	$490,787,470	$465,723,900
OPEB Contributions as a Percentage of Covered Payroll	0.14%	0.13%	0.14%	0.10%

(1) The OPEB plan includes the members from the traditional plan, the legacy combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

See accompanying notes to the required supplementary information

2021	2020	2019	2018	2017	2016
$56,940,575	$54,576,457	$56,748,004	$54,978,322	$49,435,826	$44,784,206
(56,940,575)	(54,576,457)	(56,748,004)	(54,978,322)	(49,435,826)	(44,784,206)
$0	$0	$0	$0	$0	$0
$401,859,010	$385,304,847	$400,845,611	$388,636,042	$376,235,335	$369,014,345
14.17%	14.16%	14.16%	14.15%	13.14%	12.14%
$1,751,262	$1,766,741	$1,872,942	$1,787,440	$1,509,097	$1,328,064
(1,751,262)	(1,766,741)	(1,872,942)	(1,787,440)	(1,509,097)	(1,328,064)
$0	$0	$0	$0	$0	$0
$12,509,014	$12,619,579	$13,378,157	$12,767,429	$11,608,438	$11,067,200
14.00%	14.00%	14.00%	14.00%	13.00%	12.00%
$438,953	$404,974	$437,344	$450,924	$4,304,781	$7,976,140
(438,953)	(404,974)	(437,344)	(450,924)	(4,304,781)	(7,976,140)
$0	$0	$0	$0	$0	$0
$425,341,849	$408,048,776	$425,157,368	$412,676,571	$398,482,148	$389,444,270
0.10%	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

	2025	2024	2023	2022
Net Pension Liability				
Contractually Required Contribution	$194,681	$208,705	$224,851	$260,828
Contributions in Relation to the Contractually Required Contribution	(194,681)	(208,705)	(224,851)	(260,828)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (1)	$1,390,579	$1,490,750	$1,606,079	$1,863,057
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 2016-2025, 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

2021	2020	2019	2018	2017	2016
$291,720	$354,815	$416,281	$503,162	$595,593	$590,927
(291,720)	(354,815)	(416,281)	(503,162)	(595,593)	(590,927)
$0	$0	$0	$0	$0	$0
$2,083,714	$2,534,393	$2,973,436	$3,594,014	$4,254,236	$4,220,907
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:

	Beginning in 2022	2019 through 2021	2018 and 2017	2016
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:	
2025	2.9 percent, simple through 2025, then 2.05 percent, simple
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	3.0 percent, simple through 2018 then 2.80 percent, simple

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 Law Enforcement division. 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 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

Beginning with 2025, the combined plan was consolidated into the traditional pension plan, and is tracked as a separate division within the traditional pension 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 - 2024	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:

	Beginning in 2022	2017 - 2021	2016
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 Adjustment (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 2025	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016	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:	
2025	4.08 percent
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:	
2025	6.00 percent
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:	
2025	5.50 percent, initial 3.5 percent, ultimate in 2039
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 Terms – OPERS Pension

For 2025, the Combined Plan of OPERS was incorporated into the Traditional Plan of OPERS. Additionally, members with both Traditional Plan and Combined Plan service may choose to aggregate their service credit to fulfill unreduced retirement eligibility requirements. To aggregate service, members must have at least five years of contributing service in one of the two plans and the member must refund the contributions (and interest) left in the plan with the lesser service credit.

Changes in Benefit Terms – STRS Pension

For 2025, the following assumption and benefit changes were recognized:

- Effective July 1, 2025, a 1.5 percent one-time ad-hoc Cost-of-Living Adjustment (COLA) of the base benefit was granted to eligible benefit recipients. The COLA will be added to the base benefit on the retirement anniversary date and each month thereafter.
- A one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024.
- Effective June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60.
- Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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

Retirees receive a monthly subsidy into an HRA account equal to a dollar amount (base allowance) multiplied by the retirees' applicable allowance percentage. The Board of Trustees set the HRA base allowance on an annual basis. For purposes of GASB Statement Nos. 74 and 75 reporting, changes to the HRA base allowance (or assumed future HRA base allowances, as determined by the Board of Trustees with OPERS Staff assistance) are treated as benefit changes during the current period and recognized in the OPEB Expense.

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 2025, health care trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2026. 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 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. The other public works fund did not have modified accrual balances at December 31, 2025; therefore, this fund is not reported on the combining balance sheet – nonmajor special revenue funds.

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 litter prevention and recycling fund did not have modified accrual balances at December 31, 2025; therefore, this fund is not reported on the combining balance sheet – nonmajor special revenue funds. The fund did not have any budgetary activity in 2025; 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 2025; 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 2025; 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 2025; 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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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. The workforce development fund did not have modified accrual balances at December 31, 2025; therefore, this fund is not reported on the combining balance sheet - nonmajor special revenue funds.

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 2025; 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.

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 2025; therefore, budgetary information is not provided.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$350,843,926	$0	$67,591,268	$418,435,194
Cash and Cash Equivalents In Segregated Accounts	5,300,872	0	901,700	6,202,572
Accrued Interest Receivable	867,829	0	0	867,829
Accounts Receivable	9,713,573	0	17,510	9,731,083
Intergovernmental Receivable	19,430,688	776,981	19,803,806	40,011,475
Sales Taxes Receivable	0	2,428,435	0	2,428,435
Property Taxes Receivable	157,287,396	14,609,492	0	171,896,888
Permissive Motor Vehicle License Tax Receivable	1,435,177	0	0	1,435,177
Lease Receivable	1,217,730	0	0	1,217,730
Loans Receivable	82,965,058	0	0	82,965,058
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	61,572,631	26,279,984	4,857,866	92,710,481
Total Assets	$690,634,880	$44,094,892	$93,172,150	$827,901,922
Liabilities				
Accounts Payable	$17,470,058	$5,000	$0	$17,475,058
Accrued Wages	3,070,276	0	0	3,070,276
Contracts Payable	637,451	0	4,640,989	5,278,440
Retainage Payable	0	0	901,700	901,700
Intergovernmental Payable	4,882,765	0	0	4,882,765
Interfund Payable	1,048,928	1,683,645	0	2,732,573
Employee Withholdings Payable	608,535	0	0	608,535
Unearned Revenue	1,418,981	0	0	1,418,981
Accrued Interest Payable	23,582	0	593,265	616,847
Notes Payable	14,220,000	0	23,930,000	38,150,000
Total Liabilities	43,380,576	1,688,645	30,065,954	75,135,175
Deferred Inflows of Resources				
Property Taxes	139,591,362	12,950,648	0	152,542,010
Unavailable Revenue	32,930,924	3,245,303	17,720,001	53,896,228
Lease	1,217,730	0	0	1,217,730
Total Deferred Inflows of Resources	173,740,016	16,195,951	17,720,001	207,655,968
Fund Balances				
Restricted	487,241,934	26,210,296	45,386,195	558,838,425
Unassigned (Deficit)	(13,727,646)	0	0	(13,727,646)
Total Fund Balances	473,514,288	26,210,296	45,386,195	545,110,779
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$690,634,880	$44,094,892	$93,172,150	$827,901,922

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$142,487,207	$13,928,257	$0	$156,415,464
Sales Tax	604,291	4,052,147	0	4,656,438
Hotel/Lodging Taxes	37,504,429	2,750,000	0	40,254,429
Excise Tax	4,141,457	8,463,991	0	12,605,448
Permissive Motor Vehicle License Taxes	12,180,533	0	0	12,180,533
Admission Tax	5,407,548	0	0	5,407,548
Payments in Lieu of Taxes	602,229	2,221,463	0	2,823,692
Charges for Services	72,789,018	0	626	72,789,644
Licenses and Permits	1,946,015	0	0	1,946,015
Fines, Forfeitures and Settlements	3,486,243	0	0	3,486,243
Intergovernmental	229,567,492	3,643,128	48,950,081	282,160,701
Investment Earnings/Interest	17,826,204	844,533	891,769	19,562,506
Lease	48,837	0	0	48,837
Rentals and Royalties	10,499,840	0	0	10,499,840
Contributions and Donations	23,023,488	1,817,052	0	24,840,540
Other	7,240,062	777,078	13,104,013	21,121,153
Total Revenues	569,354,893	38,497,649	62,946,489	670,799,031
Expenditures				
Current:				
General Government:				
Legislative and Executive	120,843,392	469,777	6,637,636	127,950,805
Judicial	90,789,421	0	1,660,734	92,450,155
Public Works	24,846,298	0	52,572,238	77,418,536
Health and Safety	162,100,836	0	0	162,100,836
Social Services	107,166,758	0	0	107,166,758
Community Development	174,829,073	1,707,006	7,928,316	184,464,395
Capital Outlay	0	0	31,099,445	31,099,445
Intergovernmental	214,596	0	0	214,596
Debt Service:				
Principal Retirement	2,335,740	82,095,000	0	84,430,740
Interest	1,002,639	36,426,067	593,265	38,021,971
Total Expenditures	684,128,753	120,697,850	100,491,634	905,318,237
Excess of Revenues Over (Under) Expenditures	(114,773,860)	(82,200,201)	(37,545,145)	(234,519,206)
Other Financing Sources (Uses)				
Sale of Capital Assets	62,457	0	0	62,457
Inception of Lease	783	0	0	783
OPWC Loans Issued	0	0	338,448	338,448
Notes Issued	0	0	17,570,000	17,570,000
Inception of SBITA	42,500	0	0	42,500
Transfers In	55,167,598	108,265,715	31,815,115	195,248,428
Transfers Out	(95,680,237)	(28,245,715)	(85,240)	(124,011,192)
Total Other Financing Sources (Uses)	(40,406,899)	80,020,000	49,638,323	89,251,424
Net Change in Fund Balances	(155,180,759)	(2,180,201)	12,093,178	(145,267,782)
Fund Balances Beginning of Year as Previously Reported	661,393,153	28,390,497	33,293,017	723,076,667
Error Correction - See Note 3	(32,698,106)	0	0	(32,698,106)
Restated Fund Balances Beginning of Year	628,695,047	28,390,497	33,293,017	690,378,561
Fund Balances End of Year	$473,514,288	$26,210,296	$45,386,195	$545,110,779

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	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	$62,153,543	$27,869,069	$3,934,134	$4,836,341	$14,505,453
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	489,013	0	0	0	0
Accounts Receivable	2,250	0	97,199	0	18,135
Intergovernmental Receivable	8,469,785	937,886	4,415,717	0	1,346,395
Property Taxes Receivable	0	36,835,038	49,370,272	0	38,694,134
Permissive Motor Vehicle License Tax Receivable	1,435,177	0	0	0	0
Lease Receivable	1,217,730	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	$73,767,498	$65,641,993	$57,817,322	$4,836,341	$54,564,117
Liabilities					
Accounts Payable	$91,362	$0	$7,610,880	$505,411	$3,010,324
Accrued Wages	556,685	0	0	401,588	194,913
Contracts Payable	637,451	0	0	0	0
Intergovernmental Payable	457,683	0	72,034	146,669	1,009,178
Interfund Payable	34,792	0	0	42,133	0
Employee Withholdings Payable	110,336	0	0	79,595	38,633
Unearned Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	1,888,309	0	7,682,914	1,175,396	4,253,048
Deferred Inflows of Resources					
Property Taxes	0	32,690,815	43,815,739	0	34,340,748
Unavailable Revenue	5,898,155	5,082,109	6,811,589	0	5,338,608
Lease	1,217,730	0	0	0	0
Total Deferred Inflows of Resources	7,115,885	37,772,924	50,627,328	0	39,679,356
Fund Balances					
Restricted	64,763,304	27,869,069	0	3,660,945	10,631,713
Unassigned (Deficit)	0	0	(492,920)	0	0
Total Fund Balances (Deficit)	64,763,304	27,869,069	(492,920)	3,660,945	10,631,713
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$73,767,498	$65,641,993	$57,817,322	$4,836,341	$54,564,117

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities
$1,546,762	$20,199,316	$278,545	$12,426,128	$5,039,585	$24,846,681	$1,084,753	$5,435,570
0	0	0	1,176,956	0	49,393	0	0
0	0	0	0	0	66,294	0	0
397,906	97,490	0	143,741	392,762	0	0	0
216,789	0	0	61,414	0	833,337	0	59,949
6,222,697	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	82,965,058	0	0
0	0	0	0	0	0	2,733,934	0
$8,384,154	$20,296,806	$278,545	$13,808,239	$5,432,347	$108,760,763	$3,818,687	$5,495,519
$0	$190,590	$0	$0	$146,009	$566,263	$0	$153,108
728,702	175,805	0	13,176	26,835	0	0	93,294
0	0	0	0	0	0	0	0
614,792	72,358	0	5,131	52,492	0	110,983	34,196
14,056	2,137	0	0	0	0	0	2,662
144,430	34,845	0	2,611	5,319	0	0	18,491
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,501,980	475,735	0	20,918	230,655	566,263	110,983	301,751
5,522,596	0	0	0	0	0	0	0
858,542	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
6,381,138	0	0	0	0	0	0	0
501,036	19,821,071	278,545	13,787,321	5,201,692	108,194,500	3,707,704	5,193,768
0	0	0	0	0	0	0	0
501,036	19,821,071	278,545	13,787,321	5,201,692	108,194,500	3,707,704	5,193,768
$8,384,154	$20,296,806	$278,545	$13,808,239	$5,432,347	$108,760,763	$3,818,687	$5,495,519

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2025

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Assets					
Equity in Pooled Cash and Cash Equivalents	$711,458	$3,317,864	$28,274,343	$16,848,318	$19,033,756
Cash and Cash Equivalents In Segregated Accounts	0	0	3,174,017	0	803,723
Accrued Interest Receivable	0	0	41,983	270,539	0
Accounts Receivable	0	0	266,637	0	123,108
Intergovernmental Receivable	73,738	0	1,739,906	0	1,214,316
Property Taxes Receivable	2,896,045	0	0	0	23,269,210
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	$3,681,241	$3,317,864	$33,496,886	$17,118,857	$44,444,113
Liabilities					
Accounts Payable	$0	$0	$459,142	$3,040	$1,342,066
Accrued Wages	72,061	0	89,608	10,441	707,168
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	26,594	0	274,700	4,087	262,355
Interfund Payable	1,343	0	0	0	36,603
Employee Withholdings Payable	14,283	0	17,761	2,069	140,162
Unearned Revenue	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	114,281	0	841,211	19,637	2,488,354
Deferred Inflows of Resources					
Property Taxes	2,570,218	0	0	0	20,651,246
Unavailable Revenue	399,565	0	0	0	3,210,440
Lease	0	0	0	0	0
Total Deferred Inflows of Resources	2,969,783	0	0	0	23,861,686
Fund Balances					
Restricted	597,177	3,317,864	32,655,675	17,099,220	18,094,073
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances (Deficit)	597,177	3,317,864	32,655,675	17,099,220	18,094,073
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$3,681,241	$3,317,864	$33,496,886	$17,118,857	$44,444,113

Other Social Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation	Ballpark Renovation	Hotel/Lodging Tax	Coronavirus Relief
$7,126,619	$0	$1,075,291	$0	$0	$0	$2,869,386	$1,418,981
96,783	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
618,282	0	0	0	0	0	2,224,147	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	1,008,856	0	15,589,770	8,048,312	25,679,856	0	0
$7,841,684	$1,008,856	$1,075,291	$15,589,770	$8,048,312	$25,679,856	$5,093,533	$1,418,981
$180,109	$0	$0	$0	$0	$0	$1,855,233	$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
10,419	0	626,390	0	0	0	0	0
0	0	0	0	0	0	915,202	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,418,981
0	23,582	0	0	0	0	0	0
0	14,220,000	0	0	0	0	0	0
190,528	14,243,582	626,390	0	0	0	2,770,435	1,418,981
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
7,651,156	0	448,901	15,589,770	8,048,312	25,679,856	2,323,098	0
0	(13,234,726)	0	0	0	0	0	0
7,651,156	(13,234,726)	448,901	15,589,770	8,048,312	25,679,856	2,323,098	0
$7,841,684	$1,008,856	$1,075,291	$15,589,770	$8,048,312	$25,679,856	$5,093,533	$1,418,981

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2025

	Housing	Opioid Mitigation	Rock Hall Expansion	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$8,426,110	$77,585,920	$0	$350,843,926
Cash and Cash Equivalents In Segregated Accounts	0	0	0	5,300,872
Accrued Interest Receivable	0	0	0	867,829
Accounts Receivable	0	5,331,916	0	9,713,573
Intergovernmental Receivable	61,456	0	0	19,430,688
Property Taxes Receivable	0	0	0	157,287,396
Permissive Motor Vehicle License Tax Receivable	0	0	0	1,435,177
Lease Receivable	0	0	0	1,217,730
Loans Receivable	0	0	0	82,965,058
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	8,511,903	61,572,631
Total Assets	$8,487,566	$82,917,836	$8,511,903	$690,634,880
Liabilities				
Accounts Payable	$583,664	$772,857	$0	$17,470,058
Accrued Wages	0	0	0	3,070,276
Contracts Payable	0	0	0	637,451
Intergovernmental Payable	1,102,704	0	0	4,882,765
Interfund Payable	0	0	0	1,048,928
Employee Withholdings Payable	0	0	0	608,535
Unearned Revenue	0	0	0	1,418,981
Accrued Interest Payable	0	0	0	23,582
Notes Payable	0	0	0	14,220,000
Total Liabilities	1,686,368	772,857	0	43,380,576
Deferred Inflows of Resources				
Property Taxes	0	0	0	139,591,362
Unavailable Revenue	0	5,331,916	0	32,930,924
Lease	0	0	0	1,217,730
Total Deferred Inflows of Resources	0	5,331,916	0	173,740,016
Fund Balances				
Restricted	6,801,198	76,813,063	8,511,903	487,241,934
Unassigned (Deficit)	0	0	0	(13,727,646)
Total Fund Balances (Deficit)	6,801,198	76,813,063	8,511,903	473,514,288
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$8,487,566	$82,917,836	$8,511,903	$690,634,880

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Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2025

	Motor Vehicle Gas Tax	Health and Human Services Levy	Children Services	Real Estate Assessment	Alcohol, Drug and Mental Health Board
Revenues					
Property Taxes	$0	$16,025,170	$56,310,625	$0	$39,548,450
Permissive Sales Tax	0	0	0	0	0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Permissive Motor Vehicle License Taxes	12,180,533	0	0	0	0
Admission Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	182,749	0	829,299	20,082,588	0
Licenses and Permits	0	0	0	0	0
Fines, Forfeitures and Settlements	172,419	0	0	0	0
Intergovernmental	24,769,079	1,512,914	39,317,938	0	37,777,414
Investment Earnings/Interest	3,242,981	0	0	0	0
Lease	48,837	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	3,993	0	500	22,604	82,132
Total Revenues	40,600,591	17,538,084	96,458,362	20,105,192	77,407,996
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	50,666,636	0
Judicial	0	0	0	0	0
Public Works	22,402,664	0	0	0	0
Health and Safety	0	35,000,000	0	0	82,124,814
Social Services	0	3,843,197	100,263,000	0	0
Community Development	0	0	0	1,923,460	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	64,282	0	0	0	326,222
Interest	0	0	0	0	37,549
Total Expenditures	22,466,946	38,843,197	100,263,000	52,590,096	82,488,585
Excess of Revenues Over (Under) Expenditures	18,133,645	(21,305,113)	(3,804,638)	(32,484,904)	(5,080,589)
Other Financing Sources (Uses)					
Sale of Capital Assets	57,332	0	0	0	0
Inception of Lease	0	0	0	0	0
Inception of SBITA	0	0	0	0	0
Transfers In	74,692	3,693,396	0	0	0
Transfers Out	(9,256,779)	(140,188)	0	0	0
Total Other Financing Sources (Uses)	(9,124,755)	3,553,208	0	0	0
Net Change in Fund Balances	9,008,890	(17,751,905)	(3,804,638)	(32,484,904)	(5,080,589)
Fund Balances (Deficit) Beginning of Year as Previously Reported	58,033,353	45,620,974	3,311,718	36,145,849	15,712,302
Error Correction - See Note 3	(2,278,939)	0	0	0	0
Restated Fund Balances Beginning of Year	55,754,414	45,620,974	3,311,718	36,145,849	15,712,302
Fund Balances (Deficit) End of Year	$64,763,304	$27,869,069	($492,920)	$3,660,945	$10,631,713

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities
$6,811,013	$0	$0	$0	$0	$0	$0	$524,498
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	602,229	0
4,556,777	6,853,744	5,853,815	287,171	2,699,302	15,874,628	0	252,435
0	0	0	0	0	0	15,000	0
0	0	0	1,761,974	0	0	0	0
30,663,351	0	0	273,378	19,580	5,474,418	451,377	1,581,931
0	0	0	0	0	282,056	134,658	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	60,000	0	0	0	0	275,000	0
0	835,139	0	0	75,002	26,799	0	0
42,031,141	7,748,883	5,853,815	2,322,523	2,793,884	21,657,901	1,478,264	2,358,864
0	4,197,902	5,709,766	0	0	0	0	0
40,394,063	4,194,391	0	1,379,573	0	0	0	2,339,434
0	0	0	0	2,427,143	0	0	0
0	0	0	0	0	0	0	0
6,829	0	0	0	0	0	0	0
0	0	0	0	0	10,889,479	1,954,265	0
0	0	0	0	0	0	0	0
0	5,715	0	0	76,392	1,265,000	17,649	0
0	2,785	0	0	0	301,369	2,352	0
40,400,892	8,400,793	5,709,766	1,379,573	2,503,535	12,455,848	1,974,266	2,339,434
1,630,249	(651,910)	144,049	942,950	290,349	9,202,053	(496,002)	19,430
0	0	0	0	3,200	0	0	0
0	0	0	0	0	0	0	0
0	42,500	0	0	0	0	0	0
0	0	0	0	0	4,904,463	50,000	0
0	0	0	0	0	(5,210,783)	(796,286)	0
0	42,500	0	0	3,200	(306,320)	(746,286)	0
1,630,249	(609,410)	144,049	942,950	293,549	8,895,733	(1,242,288)	19,430
(1,129,213)	20,430,481	134,496	12,844,371	4,908,143	99,503,180	4,949,992	5,174,338
0	0	0	0	0	(204,413)	0	0
(1,129,213)	20,430,481	134,496	12,844,371	4,908,143	99,298,767	4,949,992	5,174,338
$501,036	$19,821,071	$278,545	$13,787,321	$5,201,692	$108,194,500	$3,707,704	$5,193,768

(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, 2025

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Revenues					
Property Taxes	$2,732,057	$0	$0	$0	$20,535,394
Permissive Sales Tax	0	0	0	0	0
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	3,559,806	21,175	110,911
Licenses and Permits	0	0	0	0	1,303,125
Fines, Forfeitures and Settlements	0	0	635,088	0	837,252
Intergovernmental	833,217	5,812,139	30,701,264	57,821	9,378,044
Investment Earnings/Interest	0	0	440,564	1,618,707	0
Lease	0	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	396,000	200,357
Other	54	0	18,016	0	72,585
Total Revenues	3,565,328	5,812,139	35,354,738	2,093,703	32,437,668
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	975,381	0
Judicial	3,103,736	8,089,755	31,288,469	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	0	36,055,332
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	580,480
Interest	0	0	0	0	30,711
Total Expenditures	3,103,736	8,089,755	31,288,469	975,381	36,666,523
Excess of Revenues Over (Under) Expenditures	461,592	(2,277,616)	4,066,269	1,118,322	(4,228,855)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	1,925	0	0
Inception of Lease	0	0	0	0	783
Inception of SBITA	0	0	0	0	0
Transfers In	6,298	0	24,702	0	2,732,606
Transfers Out	0	0	(498,865)	0	0
Total Other Financing Sources (Uses)	6,298	0	(472,238)	0	2,733,389
Net Change in Fund Balances	467,890	(2,277,616)	3,594,031	1,118,322	(1,495,466)
Fund Balances (Deficit) Beginning of Year as Previously Reported	129,287	5,595,480	29,343,398	17,231,570	19,589,539
Error Correction - See Note 3	0	0	(281,754)	(1,250,672)	0
Restated Fund Balances Beginning of Year	129,287	5,595,480	29,061,644	15,980,898	19,589,539
Fund Balances (Deficit) End of Year	$597,177	$3,317,864	$32,655,675	$17,099,220	$18,094,073

Other Public Works	Other Social Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation	Ballpark Renovation
$0	$0	$0	$0	$0	$0	$0
0	0	604,291	0	0	0	0
0	0	0	0	0	0	0
0	0	4,141,457	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	5,407,548	0
0	0	0	0	0	0	0
0	0	0	0	11,050,912	0	0
0	110,839	0	517,051	0	0	0
0	79,510	0	0	0	0	0
15,000	1,109,446	0	0	0	0	0
0	0	148	0	1,690	538,999	1,487,778
0	0	0	0	0	0	0
0	0	0	0	0	5,458,205	5,041,635
0	605,957	0	0	0	0	21,486,174
0	0	0	0	4,584,622	0	243,875
15,000	1,905,752	4,745,896	517,051	15,637,224	11,404,752	28,259,462
0	0	0	0	0	0	0
0	0	0	0	0	0	0
16,491	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,053,732	0	0	0	0	0
0	0	21,377,277	923,695	2,179,075	2,948,050	81,378,092
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	627,873	0	0	0	0
16,491	3,053,732	22,005,150	923,695	2,179,075	2,948,050	81,378,092
(1,491)	(1,147,980)	(17,259,254)	(406,644)	13,458,149	8,456,702	(53,118,630)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,559,650	2,850,000	0	0	7,314,436	23,332,814
0	(3,710,650)	(1,943,119)	0	(16,785,522)	(22,746,681)	(29,539,169)
0	(2,151,000)	906,881	0	(16,785,522)	(15,432,245)	(6,206,355)
(1,491)	(3,298,980)	(16,352,373)	(406,644)	(3,327,373)	(6,975,543)	(59,324,985)
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
$0	$7,651,156	($13,234,726)	$448,901	$15,589,770	$8,048,312	$25,679,856

(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, 2025

	Hotel/Lodging Tax	Coronavirus Relief	Workforce Development	Housing	Opioid Mitigation
Revenues					
Property Taxes	$0	$0	$0	$0	$0
Permissive Sales Tax	0	0	0	0	0
Hotel/Lodging Taxes	37,504,429	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	0	573,706	0
Licenses and Permits	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0
Intergovernmental	0	30,357,519	0	9,461,662	0
Investment Earnings/Interest	0	4,353,096	0	150,489	4,257,098
Lease	0	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	0	0	1,614	0	1,273,127
Total Revenues	37,504,429	34,710,615	1,614	10,185,857	5,530,225
Expenditures					
Current:					
General Government:					
Legislative and Executive	36,228,932	23,064,775	0	0	0
Judicial	0	0	0	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	0	8,920,690
Social Services	0	0	0	0	0
Community Development	0	8,017,486	0	12,552,486	0
Intergovernmental	0	214,596	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenditures	36,228,932	31,296,857	0	12,552,486	8,920,690
Excess of Revenues Over (Under) Expenditures	1,275,497	3,413,758	1,614	(2,366,629)	(3,390,465)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Inception of Lease	0	0	0	0	0
Inception of SBITA	0	0	0	0	0
Transfers In	0	0	0	8,624,541	0
Transfers Out	0	(3,413,758)	(1,193,396)	(445,041)	0
Total Other Financing Sources (Uses)	0	(3,413,758)	(1,193,396)	8,179,500	0
Net Change in Fund Balances	1,275,497	0	(1,191,782)	5,812,871	(3,390,465)
Fund Balances (Deficit) Beginning of Year as Previously Reported	1,047,601	0	1,191,782	988,327	108,885,856
Error Correction - See Note 3	0	0	0	0	(28,682,328)
Restated Fund Balances Beginning of Year	1,047,601	0	1,191,782	988,327	80,203,528
Fund Balances (Deficit) End of Year	$2,323,098	$0	$0	$6,801,198	$76,813,063

Rock Hall Expansion	Total Nonmajor Special Revenue Funds
$0	$142,487,207
0	604,291
0	37,504,429
0	4,141,457
0	12,180,533
0	5,407,548
0	602,229
0	72,789,018
0	1,946,015
0	3,486,243
0	229,567,492
1,317,940	17,826,204
0	48,837
0	10,499,840
0	23,023,488
0	7,240,062
1,317,940	569,354,893
0	120,843,392
0	90,789,421
0	24,846,298
0	162,100,836
0	107,166,758
30,685,708	174,829,073
0	214,596
0	2,335,740
0	1,002,639
30,685,708	684,128,753
(29,367,768)	(114,773,860)
0	62,457
0	783
0	42,500
0	55,167,598
0	(95,680,237)
0	(40,406,899)
(29,367,768)	(155,180,759)
37,879,671	661,393,153
0	(32,698,106)
37,879,671	628,695,047
$8,511,903	$473,514,288

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2025

	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	$54,508,613	$8,169,543	$4,913,112	$0	$67,591,268
Cash and Cash Equivalents In Segregated Accounts	901,700	0	0	0	901,700
Accounts Receivable	17,510	0	0	0	17,510
Intergovernmental Receivable	1,931,349	17,872,457	0	0	19,803,806
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	4,857,182	684	4,857,866
Total Assets	$57,359,172	$26,042,000	$9,770,294	$684	$93,172,150
Liabilities					
Contracts Payable	$4,087,970	$553,019	$0	$0	$4,640,989
Retainage Payable	901,700	0	0	0	901,700
Accrued Interest Payable	593,265	0	0	0	593,265
Notes Payable	23,930,000	0	0	0	23,930,000
Total Liabilities	29,512,935	553,019	0	0	30,065,954
Deferred Inflows of Resources					
Unavailable Revenue	0	17,720,001	0	0	17,720,001
Fund Balances					
Restricted	27,846,237	7,768,980	9,770,294	684	45,386,195
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$57,359,172	$26,042,000	$9,770,294	$684	$93,172,150

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2025

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Economic Development Revenue Bonds - CCCFDC	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	$125	$501	$0	$0	$626
Intergovernmental	4,578,129	44,371,952	0	0	48,950,081
Investment Earnings/Interest	826,834	0	391	64,544	891,769
Other	10,831,587	0	2,272,426	0	13,104,013
Total Revenues	16,236,675	44,372,453	2,272,817	64,544	62,946,489
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,084,617	553,019	0	0	6,637,636
Judicial	1,660,734	0	0	0	1,660,734
Public Works	1,257,478	51,314,760	0	0	52,572,238
Community Development	0	0	7,928,316	0	7,928,316
Capital Outlay	29,554,636	0	0	1,544,809	31,099,445
Debt Service:					
Interest	593,265	0	0	0	593,265
Total Expenditures	39,150,730	51,867,779	7,928,316	1,544,809	100,491,634
Excess of Revenues Over (Under) Expenditures	(22,914,055)	(7,495,326)	(5,655,499)	(1,480,265)	(37,545,145)
Other Financing Sources (Uses)					
OPWC Loans Issued	0	338,448	0	0	338,448
Notes Issued	17,570,000	0	0	0	17,570,000
Transfers In	13,063,216	9,256,779	9,495,120	0	31,815,115
Transfers Out	(85,240)	0	0	0	(85,240)
Total Other Financing Sources (Uses)	30,547,976	9,595,227	9,495,120	0	49,638,323
Net Change in Fund Balances	7,633,921	2,099,901	3,839,621	(1,480,265)	12,093,178
Fund Balances Beginning of Year as Previously Reported	20,212,316	5,669,079	5,930,673	1,480,949	33,293,017
Error Correction - See Note 3	0	0	0	0	0
Restated Fund Balances Beginning of Year	20,212,316	5,669,079	5,930,673	1,480,949	33,293,017
Fund Balances End of Year	$27,846,237	$7,768,980	$9,770,294	$684	$45,386,195

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, 2025

	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	$156,259	$3,741,454	$2,448,586	$136,836	$6,483,135
Cash and Cash Equivalents with Fiscal Agents	0	1,274,350	0	0	1,274,350
Materials and Supplies Inventory	52,112	0	0	0	52,112
Accounts Receivable	135,494	147,186	34,640	0	317,320
Prepaid Items	0	0	0	4,791,804	4,791,804
Leases Receivable	11,163,041	2,953	0	0	11,165,994
Interfund Receivable	0	1,431	0	0	1,431
Total Current Assets	11,506,906	5,550,668	2,483,226	4,928,640	24,469,440
Noncurrent Assets:					
Restricted Assets:					
Net OPEB Asset	75,047	32,747	8,187	13,645	129,626
Capital Assets:					
Nondepreciable Capital Assets	6,168,163	0	0	4,474,141	10,642,304
Depreciable Capital Assets, Net	35,037,881	17,487,401	0	0	52,525,282
Total Noncurrent Assets	41,281,091	17,520,148	8,187	4,487,786	63,297,212
Total Assets	52,787,997	23,070,816	2,491,413	9,416,426	87,766,652
Deferred Outflows of Resources					
Pension	251,691	94,921	45,704	107,155	499,471
OPEB	2,400	1,047	261	436	4,144
Asset Retirement Obligation	6,047	0	0	0	6,047
Total Deferred Outflows of Resources	260,138	95,968	45,965	107,591	509,662
Liabilities					
Current Liabilities:					
Accounts Payable	60,789	8,936	0	124,302	194,027
Accrued Wages	31,784	15,143	2,841	15,578	65,346
Intergovernmental Payable	57,643	33,181	1,058	4,866	96,748
Interfund Payable	0	1,040,536	0	0	1,040,536
Employee Withholdings Payable	6,300	3,001	563	3,088	12,952
Accrued Compensatory Time Leave Payable	3,349	0	468	0	3,817
Compensated Absences	70,700	38,399	2,094	24,068	135,261
Leases Payable	0	27,630	0	0	27,630
Total Current Liabilities	230,565	1,166,826	7,024	171,902	1,576,317
Noncurrent Liabilities:					
Interfund Payable	0	13,805,000	0	0	13,805,000
Compensated Absences	119,761	59,783	2,232	35,477	217,253
Asset Retirement Obligation Payable	53,625	0	0	0	53,625
Leases Payable	0	2,653,141	0	0	2,653,141
Net Pension Liability	799,423	348,839	87,209	145,350	1,380,821
Total Noncurrent Liabilities	972,809	16,866,763	89,441	180,827	18,109,840
Total Liabilities	1,203,374	18,033,589	96,465	352,729	19,686,157
Deferred Inflows of Resources					
Lease	11,163,041	2,953	0	0	11,165,994
OPEB	17,680	6,854	3,007	6,744	34,285
Total Deferred Inflows of Resources	11,180,721	9,807	3,007	6,744	11,200,279
Net Position					
Net Investment in Capital Assets	41,206,044	14,806,630	0	4,474,141	60,486,815
Restricted for OPEB Plans	75,047	32,747	8,187	13,645	129,626
Unrestricted (Deficit)	(617,051)	(9,715,989)	2,429,719	4,676,758	(3,226,563)
Total Net Position	$40,664,040	$5,123,388	$2,437,906	$9,164,544	$57,389,878

Cuyahoga County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2025

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	$269,559	$5,093,818	$469,960	$0	$5,833,337
Fines, Forfeitures and Settlements	0	0	34,640	0	34,640
Lease Revenue	700,428	11,577	0	0	712,005
Other	194,438	1,644	0	1,486	197,568
Total Operating Revenues	1,164,425	5,107,039	504,600	1,486	6,777,550
Operating Expenses					
Personal Services	1,156,834	497,006	95,504	391,872	2,141,216
Materials and Supplies	219,596	11,404	0	0	231,000
Contractual Services	0	4,204,196	340,217	10,797,915	15,342,328
Depreciation	2,789,855	1,174,783	0	0	3,964,638
Other	377,990	1,012,061	66,512	14,782	1,471,345
Total Operating Expenses	4,544,275	6,899,450	502,233	11,204,569	23,150,527
Operating Income (Loss)	(3,379,850)	(1,792,411)	2,367	(11,203,083)	(16,372,977)
Non-Operating Revenues (Expenses)					
Sales Taxes	0	1,533,569	0	0	1,533,569
Intergovernmental	0	0	0	15,589,527	15,589,527
Investment Earnings/Interest	314,993	333	0	0	315,326
Interest	0	(535,850)	0	0	(535,850)
Total Non-Operating Revenues (Expenses)	314,993	998,052	0	15,589,527	16,902,572
Income (Loss) before Capital Contributions and Transfers	(3,064,857)	(794,359)	2,367	4,386,444	529,595
Capital Contributions	0	0	0	4,474,141	4,474,141
Transfers In	0	9,520	0	175,000	184,520
Transfers Out	(101,539)	(3,397,840)	0	0	(3,499,379)
Change in Net Position	(3,166,396)	(4,182,679)	2,367	9,035,585	1,688,877
Net Position Beginning of Year	43,830,436	9,306,067	2,435,539	128,959	55,701,001
Net Position End of Year	$40,664,040	$5,123,388	$2,437,906	$9,164,544	$57,389,878

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2025

	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	$300,578	$5,095,820	$506,182	($12,264)	$5,890,316
Other Cash Receipts	194,438	1,644	0	15,000	211,082
Cash Payments to Employees for Services	(835,457)	(359,298)	(62,794)	(304,564)	(1,562,113)
Cash Payments for Goods and Services	98,107	(4,222,860)	(329,117)	(15,501,395)	(19,955,265)
Cash Payments for Interfund Services Provided	(468,472)	(250,946)	(19,815)	(40,974)	(780,207)
Other Cash Payments	(384,850)	(815,199)	(68,309)	(14,782)	(1,283,140)
Net Cash Provided by (Used in) Operating Activities	(1,095,656)	(550,839)	26,147	(15,858,979)	(17,479,327)
Cash Flows from Noncapital Financing Activities					
Sales Tax Received	0	1,533,700	0	0	1,533,700
Intergovernmental	0	0	0	15,624,460	15,624,460
Transfers In	0	9,520	0	175,000	184,520
Transfers Out	(101,539)	(3,397,840)	0	0	(3,499,379)
Net Cash Provided by (Used in) Noncapital Financing Activities	(101,539)	(1,854,620)	0	15,799,460	13,843,301
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	0	0	0	4,474,141	4,474,141
Principal Received for Leases	700,428	11,577	0	0	712,005
Interest Received for Leases	314,993	333	0	0	315,326
Principal Paid on Lease	0	(26,894)	0	0	(26,894)
Principal Paid on Manuscript Debt	0	(980,000)	0	0	(980,000)
Interest Paid on Manuscript Debt	0	(535,850)	0	0	(535,850)
Payments for Capital Acquisitions	(20,714)	(351,377)	0	(4,474,141)	(4,846,232)
Net Cash Provided by (Used in) Capital and Related Financing Activities	994,707	(1,882,211)	0	0	(887,504)
Net Increase (Decrease) in Cash and Cash Equivalents	(202,488)	(4,287,670)	26,147	(59,519)	(4,523,530)
Cash and Cash Equivalents Beginning of Year	358,747	9,303,474	2,422,439	196,355	12,281,015
Cash and Cash Equivalents End of Year	$156,259	$5,015,804	$2,448,586	$136,836	$7,757,485

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds (continued)
For the Year Ended December 31, 2025

	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)	($3,379,850)	($1,792,411)	$2,367	($11,203,083)	($16,372,977)
Adjustments:					
Depreciation/Amortization	2,789,855	1,174,783	0	0	3,964,638
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	(4,310)	0	0	0	(4,310)
Accounts Receivable	31,019	(57,551)	1,582	0	(24,950)
Interfund Receivable	0	59,553	0	0	59,553
Prepaid Items	0	0	0	(4,791,804)	(4,791,804)
Net OPEB Asset	(14,473)	(6,287)	(1,604)	(2,758)	(25,122)
(Increase) Decrease in Deferred Outflows of Resources:					
Pension	205,351	83,495	35,101	60,706	384,653
OPEB	26,599	11,639	2,839	4,719	45,796
Asset Retirement Obligation	1,788	0	0	0	1,788
Increase (Decrease) in Liabilities:					
Accounts Payable	42,004	(11,870)	0	88,324	118,458
Accrued Wages	1,405	1,704	(123)	5,839	8,825
Intergovernmental Payable	651	4,913	(8)	2,144	7,700
Interfund Payable	0	24,272	(1,797)	0	22,475
Employee Withholdings Payable	(204)	124	(72)	1,003	851
Accrued Compensatory Time Leave Payable	3,349	(2,088)	468	0	1,729
Compensated Absences Payable	(2,160)	9,036	1,512	7,740	16,128
Net Pension Liability	64,414	31,213	4,404	(1,468)	98,563
(Increase) Decrease in Deferred Inflows of Resources:					
Leases	(700,428)	(11,577)	0	0	(712,005)
Pension	(121,786)	(53,397)	(13,164)	(21,043)	(209,390)
OPEB	(38,880)	(16,390)	(5,358)	(9,298)	(69,926)
Total Adjustments	2,284,194	1,241,572	23,780	(4,655,896)	(1,106,350)
Net Cash Provided by (Used in) Operating Activities	($1,095,656)	($550,839)	$26,147	($15,858,979)	($17,479,327)
Noncash Capital Financing Activities					
Prior Year Assets from Contracts Payable	($20,714)	$0	$0	$0	($20,714)

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, 2025

	Central Custodial Services	Maintenance	Printing	Postage
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$1,363,558	$1,052,451	$242,142	$1,909,756
Intergovernmental Receivable	4,716,074	0	0	0
Prepaid Items	0	0	0	0
Interfund Receivable	0	589,401	450,740	299,342
Total Current Assets	6,079,632	1,641,852	692,882	2,209,098
Noncurrent Assets:				
Restricted Assets:				
Net OPEB Asset	2,752,176	8,868	38,206	68,224
Depreciable Capital Assets, Net	781,562	261,827	25,694	196,870
Total Noncurrent Assets	3,533,738	270,695	63,900	265,094
Total Assets	9,613,370	1,912,547	756,782	2,474,192
Deferred Outflows of Resources				
Pension	7,470,906	23,183	99,868	218,577
OPEB	170,478	2,375	2,141	2,182
Total Deferred Outflows of Resources	7,641,384	25,558	102,009	220,759
Liabilities				
Current Liabilities:				
Accounts Payable	1,106,173	29,629	206,587	0
Accrued Wages	1,121,405	7,296	12,953	28,371
Intergovernmental Payable	891,068	1,741	5,095	10,569
Interfund Payable	40,226	0	0	4,180
Employee Withholdings Payable	222,264	1,446	2,567	5,623
Accrued Compensatory Time Leave Payable	10,900	0	0	183
Leases Payable	0	0	0	75,459
Subscriptions Payable	32,366	0	0	0
Compensated Absences	1,225,119	1,159	16,935	55,043
Claims Payable	0	0	0	0
Total Current Liabilities	4,649,521	41,271	244,137	179,428
Long-Term Liabilities (net of current portion):				
Compensated Absences Payable	1,690,938	1,681	17,661	65,278
Leases Payable	0	0	0	57,478
SBITA Payable	43,779	0	0	0
Net Pension Liability	29,316,981	94,476	406,978	726,748
Total Long-Term Liabilities	31,051,698	96,157	424,639	849,504
Total Liabilities	35,701,219	137,428	668,776	1,028,932
Deferred Inflows of Resources				
Pension	1,325,881	36,225	15,121	0
OPEB	546,785	1,712	7,373	15,513
Total Deferred Inflows of Resources	1,872,666	37,937	22,494	15,513
Net Position				
Net Investment in Capital Assets	705,417	261,827	25,694	63,933
Restricted for Pension and OPEB Plans	2,752,176	8,868	38,206	68,224
Unrestricted (Deficit)	(23,776,724)	1,492,045	103,621	1,518,349
Total Net Position	($20,319,131)	$1,762,740	$167,521	$1,650,506

Health Insurance	Workers' Compensation	Sheriff Central Security	Total
$21,729,823	$3,576,479	$570,952	$30,445,161
0	0	0	4,716,074
0	2,089,874	0	2,089,874
0	0	0	1,339,483
21,729,823	5,666,353	570,952	38,590,592
78,459	41,617	1,119,565	4,107,115
0	0	0	1,265,953
78,459	41,617	1,119,565	5,373,068
21,808,282	5,707,970	1,690,517	43,963,660
313,592	167,083	4,587,139	12,880,348
22,161	1,982	35,797	237,116
335,753	169,065	4,622,936	13,117,464
969,578	12,744	8,955	2,333,666
35,077	21,393	526,821	1,753,316
12,833	3,463,656	181,000	4,565,962
0	0	26,525	70,931
6,952	4,240	104,417	347,509
0	83	75,012	86,178
0	0	0	75,459
0	0	0	32,366
55,175	50,618	817,644	2,221,693
11,817,952	5,014,358	0	16,832,310
12,897,567	8,567,092	1,740,374	28,319,390
44,713	44,923	858,211	2,723,405
0	0	0	57,478
0	0	0	43,779
835,758	443,313	11,925,921	43,750,175
880,471	488,236	12,784,132	46,574,837
13,778,038	9,055,328	14,524,506	74,894,227
341,495	10,441	0	1,729,163
21,867	11,382	317,257	921,889
363,362	21,823	317,257	2,651,052
0	0	0	1,056,871
78,459	41,617	1,119,565	4,107,115
7,924,176	(3,241,733)	(9,647,875)	(25,628,141)
$8,002,635	($3,200,116)	($8,528,310)	($20,464,155)

Cuyahoga County, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2025

	Central Custodial Services	Maintenance	Printing	Postage
Operating Revenues				
Charges for Services	$53,582,779	$2,727,888	$2,185,620	$1,849,734
Other	8,335	53,065	854	0
Total Operating Revenues	53,591,114	2,780,953	2,186,474	1,849,734
Operating Expenses				
Personal Services	26,721,129	464,918	498,103	994,595
Materials and Supplies	1,997,425	1,175,183	274,988	6,005
Contractual Services	19,165,558	121,287	1,171,372	0
Claims	0	0	0	0
Depreciation	131,600	29,583	0	85,032
Other	3,118,613	1,913,364	227,731	767,716
Total Operating Expenses	51,134,325	3,704,335	2,172,194	1,853,348
Operating Income (Loss)	2,456,789	(923,382)	14,280	(3,614)
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	0	0
Gain on Sale of Capital Assets	0	4,126	0	0
Interest	(6,050)	0	0	(3,174)
Total Non-Operating Revenues (Expenses)	(6,050)	4,126	0	(3,174)
Income (Loss) before Transfers	2,450,739	(919,256)	14,280	(6,788)
Transfers In	3,750,000	370,638	0	0
Transfers Out	0	(1,360,172)	0	0
Change in Net Position	6,200,739	(1,908,790)	14,280	(6,788)
Net Position Beginning of Year	(26,519,870)	3,671,530	153,241	1,657,294
Net Position End of Year	($20,319,131)	$1,762,740	$167,521	$1,650,506

Health Insurance	Workers' Compensation	Sheriff Central Security	Total
$147,222,133	$0	$15,779,063	$223,347,217
279,674	495,463	1,140	838,531
147,501,807	495,463	15,780,203	224,185,748
2,213,462	598,082	16,902,967	48,393,256
1,784	541	54,336	3,510,262
11,808,748	4,232,642	1,078,485	37,578,092
137,289,403	3,820,121	0	141,109,524
0	0	0	246,215
143,961	68,724	1,240,534	7,480,643
151,457,358	8,720,110	19,276,322	238,317,992
(3,955,551)	(8,224,647)	(3,496,119)	(14,132,244)
0	6,998,250	256,538	7,254,788
0	0	0	4,126
0	0	0	(9,224)
0	6,998,250	256,538	7,249,690
(3,955,551)	(1,226,397)	(3,239,581)	(6,882,554)
500,000	0	0	4,620,638
0	0	0	(1,360,172)
(3,455,551)	(1,226,397)	(3,239,581)	(3,622,088)
11,458,186	(1,973,719)	(5,288,729)	(16,842,067)
$8,002,635	($3,200,116)	($8,528,310)	($20,464,155)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2025

	Central Custodial Services	Maintenance	Printing	Postage
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	$51,112,763	$2,725,715	$2,422,357	$1,904,624
Other Cash Receipts	8,335	53,065	854	0
Cash Payments to Employees for Services	(28,869,659)	(445,922)	(459,883)	(873,769)
Cash Payments for Goods and Services	(21,691,824)	(1,533,463)	(1,657,371)	(6,005)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(3,134,554)	(1,913,364)	(227,731)	(770,091)
Net Cash Provided by (Used in) Operating Activities	(2,574,939)	(1,113,969)	78,226	254,759
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	0
Transfers In	3,750,000	370,638	0	0
Transfers Out	0	(1,360,172)	0	0
Net Cash Provided by (Used in) Noncapital Financing Activities	3,750,000	(989,534)	0	0
Cash Flows from Capital and Related Financing Activities				
Principal Paid on Leases	0	0	0	(74,156)
Interest Paid on Leases	0	0	0	(3,174)
Principal Paid on Subscriptions	(28,997)	0	0	0
Interest Paid on Subscriptions	(6,050)	0	0	0
Proceeds from Sale of Capital Assets	0	4,126	0	0
Payments for Capital Acquisitions	(47,283)	(107,101)	(25,694)	0
Net Cash Provided by (Used in) Capital and Related Financing Activities	(82,330)	(102,975)	(25,694)	(77,330)
Net Increase (Decrease) in Cash and Cash Equivalents	1,092,731	(2,206,478)	52,532	177,429
Cash and Cash Equivalents Beginning of Year	270,827	3,258,929	189,610	1,732,327
Cash and Cash Equivalents End of Year	$1,363,558	$1,052,451	$242,142	$1,909,756

Health Insurance	Workers' Compensation	Sheriff Security Services	Total
$147,222,133	$0	$15,779,063	$221,166,655
279,674	495,463	1,140	838,531
(2,018,623)	(515,652)	(13,530,198)	(46,713,706)
(11,083,783)	(2,658,293)	(1,142,591)	(39,773,330)
(134,044,962)	(1,778,427)	0	(135,823,389)
(143,961)	(68,724)	(1,230,590)	(7,489,015)
210,478	(4,525,633)	(123,176)	(7,794,254)
0	6,998,250	256,538	7,254,788
500,000	0	0	4,620,638
0	0	0	(1,360,172)
500,000	6,998,250	256,538	10,515,254
0	0	0	(74,156)
0	0	0	(3,174)
0	0	0	(28,997)
0	0	0	(6,050)
0	0	0	4,126
0	0	0	(180,078)
0	0	0	(288,329)
710,478	2,472,617	133,362	2,432,671
21,019,345	1,103,862	437,590	28,012,490
$21,729,823	$3,576,479	$570,952	$30,445,161

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2025

	Central Custodial Services	Maintenance	Printing	Postage
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	$2,456,789	($923,382)	$14,280	($3,614)
Adjustments:				
Depreciation	131,600	29,583	0	85,032
(Increase) Decrease in Assets:				
Intergovernmental Receivable	(2,626,858)	0	0	0
Interfund Receivable	156,842	(2,173)	236,737	54,890
Prepaid Items	0	0	0	0
Net OPEB Asset	(527,508)	(1,627)	(7,303)	(13,125)
(Increase) Decrease in Deferred Outflows of Resources:				
Pension	3,229,387	32,376	103,349	188,878
OPEB	1,102,689	4,653	14,949	24,172
Increase (Decrease) in Liabilities:				
Accounts Payable	(363,956)	(236,993)	(211,011)	0
Accrued Wages	88,634	7,296	(1,342)	2,527
Intergovernmental Payable	(154,765)	1,129	(779)	472
Interfund Payable	(15,941)	0	0	(2,375)
Employee Withholdings Payable	1,147	1,446	(494)	90
Accrued Compensatory Time Leave Payable	490	0	0	183
Compensated Absences Payable	(104,858)	2,840	(2,734)	2,073
Claims Payable	0	0	0	0
Net Pension Liability	2,712,191	16,412	39,687	62,129
(Increase) Decrease in Deferred Inflows of Resources:				
Pension	(7,308,323)	(41,203)	(88,478)	(111,118)
OPEB	(1,352,499)	(4,326)	(18,635)	(35,455)
Total Adjustments	(5,031,728)	(190,587)	63,946	258,373
Net Cash Provided by (Used in) Operating Activities	($2,574,939)	($1,113,969)	$78,226	$254,759
Noncash Capital Financing Activities				
Prior Year Inception of Lease	$0	$0	$0	$191,958
Inception of Lease	0	0	0	30,917
Inception of Subscription	105,142	0	0	0
Total Noncash Capital Financing Activities	$105,142	$0	$0	$222,875

Health Insurance	Workers' Compensation	Sheriff Security Services	Total
($3,955,551)	($8,224,647)	($3,496,119)	($14,132,244)
0	0	0	246,215
0	0	0	(2,626,858)
0	0	0	446,296
0	279,799	0	279,799
(14,335)	(8,084)	(215,113)	(787,095)
430,283	133,744	4,559,047	8,677,064
40,518	15,945	389,326	1,592,252
726,749	12,744	(9,770)	(82,237)
(566)	6,830	69,791	173,170
748	1,283,446	12,672	1,142,923
0	0	9,944	(8,372)
(679)	1,122	6,567	9,199
0	83	(11,696)	(10,940)
3,101	16,194	62,029	(21,355)
3,244,441	2,041,694	0	5,286,135
151,642	29,498	1,047,677	4,059,236
(365,502)	(91,547)	(1,844,100)	(9,850,271)
(50,371)	(22,454)	(703,431)	(2,187,171)
4,166,029	3,699,014	3,372,943	6,337,990
$210,478	($4,525,633)	($123,176)	($7,794,254)
$0	$0	$0	$191,958
0	0	0	30,917
0	0	0	105,142
$0	$0	$0	$328,017

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, 2025

	Undivided Tax	Fiscal Agent	Other Custodial	Total Custodial Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$195,188,033	$15,045,853	$6,652,009	$216,885,895
Cash and Cash Equivalents in Segregated Accounts	0	0	50,648,347	50,648,347
Property Taxes Receivable	3,307,958,617	0	0	3,307,958,617
Intergovernmental Receivable	67,018,260	0	0	67,018,260
Special Assessments Receivable	121,905,773	233,063	0	122,138,836
Total Assets	3,692,070,683	15,278,916	57,300,356	3,764,649,955
Liabilities				
Accounts Payable	0	0	14,248,314	14,248,314
Intergovernmental Payable	258,510,739	132,784	40,250,938	298,894,461
Total Liabilities	258,510,739	132,784	54,499,252	313,142,775
Deferred Inflows of Resources				
Property Taxes	3,093,522,019	0	0	3,093,522,019
Net Position				
Restricted for Individuals, Organizations and Other Governments	$340,037,925	$15,146,132	$2,801,104	$357,985,161

Cuyahoga County, Ohio

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Undivided Tax	Fiscal Agent	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	$136,180,039	$0	$0	$136,180,039
Amounts Received as Fiscal Agent	0	43,165,510	0	43,165,510
Licenses, Permits and Fees for Other Governments	0	0	155,562,533	155,562,533
Fines and Forfeitures for Other Governments	0	0	35,059,577	35,059,577
Property Tax Collections for Other Governments	2,744,264,670	0	0	2,744,264,670
Excise Tax Collections for Other Governments	18,028,024	0	0	18,028,024
Special Assessment Collections for Other Governments	84,076,306	0	0	84,076,306
Sheriff Sales Collections for Others	0	0	74,382,697	74,382,697
Miscellaneous	6,333,782	0	10,202,568	16,536,350
Total Additions	2,988,882,821	43,165,510	275,207,375	3,307,255,706
Deductions				
Distributions of State Funds to Other Governments	137,600,268	0	0	137,600,268
Licenses, Permits and Fees Distributions to Other Governments	0	0	155,985,409	155,985,409
Fines and Forfeitures Distributions to Other Governments	0	0	35,047,854	35,047,854
Property Tax Distributions to Other Governments	2,836,089,039	0	0	2,836,089,039
Excise Tax Distributions to Other Governments	18,028,024	0	0	18,028,024
Special Assessment Distributions to Other Governments	71,078,703	0	0	71,078,703
Sheriff Sales Distributions to Others	6,003,310	0	74,382,698	80,386,008
Distributions as Fiscal Agent	0	38,440,565	0	38,440,565
Miscellaneous	0	0	10,009,422	10,009,422
Total Deductions	3,068,799,344	38,440,565	275,425,383	3,382,665,292
Change in Fiduciary Net Position	(79,916,523)	4,724,945	(218,008)	(75,409,586)
Net Position Beginning of Year	419,954,448	10,421,187	3,019,112	433,394,747
Net Position End of Year	$340,037,925	$15,146,132	$2,801,104	$357,985,161

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$46,787,821	$46,787,821	$42,615,042	($4,172,779)
Sales Tax	306,275,318	332,524,215	337,746,608	5,222,393
Hotel/Lodging Taxes	12,156,737	12,215,431	11,328,040	(887,391)
Payments in Lieu of Taxes	466	506	514	8
Charges for Services	94,643,968	102,599,624	79,025,763	(23,573,861)
Licenses and Permits	49,399	53,633	54,475	842
Fines, Forfeitures and Settlements	10,917,537	11,853,210	12,039,368	186,158
Intergovernmental	75,382,699	80,887,840	81,213,759	325,919
Interest	27,073,944	30,155,452	30,768,539	613,087
Other	13,011,851	13,579,490	15,730,133	2,150,643
Total Revenues	586,299,740	630,657,222	610,522,241	(20,134,981)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Other Statutory Contributions:				
Other	58,962	25,206	25,206	0
Board of Election Administration:				
Personal Services	8,498,708	8,867,811	8,867,811	0
Other	3,651,146	3,357,167	3,361,941	(4,774)
Total Board of Election Administration	12,149,854	12,224,978	12,229,752	(4,774)
Primary Election:				
Personal Services	1,055,424	1,694,484	1,694,483	1
Other	687,234	1,202,869	1,074,334	128,535
Total Primary Election	1,742,658	2,897,353	2,768,817	128,536
General Election:				
Personal Services	1,457,589	615,140	615,140	0
Other	1,168,257	1,036,568	993,740	42,828
Total General Election	2,625,846	1,651,708	1,608,880	42,828
Electronic Voting Consultation:				
Other	$981,128	$601,368	$562,918	$38,450

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Council:				
Personal Services	$2,601,927	$2,646,954	$1,959,959	$686,995
Other	205,031	121,518	64,761	56,757
Total County Council	2,806,958	2,768,472	2,024,720	743,752
Property Management:				
Personal Services	560,379	507,236	284,643	222,593
Other	351,568	335,443	143,424	192,019
Total Property Management	911,947	842,679	428,067	414,612
Archives:				
Personal Services	360,532	557,574	322,225	235,349
Other	275,781	30,214	(212,363)	242,577
Total Archives	636,313	587,788	109,862	477,926
Hotel Operating:				
Other	10,300,642	3,545,361	3,545,361	0
Communications:				
Personal Services	1,081,707	1,108,914	543,508	565,406
Other	21,176	112,894	51,308	61,586
Total Communications	1,102,883	1,221,808	594,816	626,992
County Executive:				
Personal Services	1,532,197	1,518,246	942,546	575,700
Other	244,814	346,013	201,585	144,428
Total County Executive	1,777,011	1,864,259	1,144,131	720,128
Administration-Fiscal Services:				
Personal Services	968,828	326,487	21,321	305,166
Other	379,618	131,765	8,635	123,130
Total Administration-Fiscal Services	1,348,446	458,252	29,956	428,296
Office of Budget and Management - Fiscal Services:				
Personal Services	1,654,224	1,578,201	928,393	649,808
Other	258,944	291,579	171,524	120,055
Total Office of Budget and Management - Fiscal Services	$1,913,168	$1,869,780	$1,099,917	$769,863

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Headquarters:				
Other	$8,769,967	$9,075,344	$9,075,344	$0
Financial Reporting:				
Personal Services	3,064,411	3,350,780	2,111,790	1,238,990
Other	1,163,329	1,235,901	771,352	464,549
Total Financial Reporting	4,227,740	4,586,681	2,883,142	1,703,539
Purchasing P-Card Clearing:				
Other	801,324	118,745	118,745	0
Microfilm:				
Personal Services	912,892	901,336	901,336	0
Other	519,658	183,604	183,363	241
Total Microfilm	1,432,550	1,084,940	1,084,699	241
General Services:				
Personal Services	817,857	444,057	444,057	0
Other	16,487	12,445	13,343	(898)
Total General Services	834,344	456,502	457,400	(898)
Budget Commission:				
Personal Services	0	321,890	321,890	0
Other	0	54	54	0
Total Budget Commission:	0	321,944	321,944	0
Recording/Conveyance:				
Other	124,405	305,779	305,779	0
Treasury Management I:				
Personal Services	1,444,151	1,243,371	715,595	527,776
Other	749,745	760,184	436,457	323,727
Total Treasury Management I	2,193,896	2,003,555	1,152,052	851,503
Office of Procurement:				
Personal Services	1,729,427	1,488,343	770,159	718,184
Other	42,727	12,623	19,067	(6,444)
Total Office of Procurement	1,772,154	1,500,966	789,226	711,740
General (Consumer Affairs):				
Personal Services	824,720	916,064	916,064	0
Other	41,937	43,800	44,006	(206)
Total General (Consumer Affairs)	866,657	959,864	960,070	(206)
ARPA - Government Services:				
Personal Services	0	126,386	164,663	(38,277)
Other	16,125,200	15,998,814	10,110,351	5,888,463
Total ARPA - Government Services	$16,125,200	$16,125,200	$10,275,014	$5,850,186

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Personnel Review Commission:				
Personal Services	$2,283,453	$2,165,033	$1,233,256	$931,777
Other	344,566	323,035	183,707	139,328
Total Personnel Review Commission	2,628,019	2,488,068	1,416,963	1,071,105
Human Resources Administration:				
Personal Services	6,681,783	6,216,018	4,149,113	2,066,905
Other	1,335,988	495,070	300,448	194,622
Total Human Resources Administration	8,017,771	6,711,088	4,449,561	2,261,527
Employee Benefits:				
Other	0	484,000	484,000	0
Internal Audit:				
Personal Services	808,563	797,170	460,489	336,681
Other	55,035	44,240	26,091	18,149
Total Internal Audit	863,598	841,410	486,580	354,830
Inspector General:				
Personal Services	1,170,631	1,165,716	694,948	470,768
Other	43,979	42,571	25,379	17,192
Total Inspector General	1,214,610	1,208,287	720,327	487,960
Innovation and Performance:				
Personal Services	683,232	616,165	235,422	380,743
Other	66,471	14,836	11,850	2,986
Total Innovation and Performance	749,703	631,001	247,272	383,729
Information Technology Administration:				
Personal Services	1,097,640	1,061,723	575,609	486,114
Other	890,236	53,361	31,168	22,193
Total Information Technology Administration	1,987,876	1,115,084	606,777	508,307
Project Management:				
Personal Services	888,816	848,932	526,279	322,653
Other	0	92,621	57,419	35,202
Total Project Management	888,816	941,553	583,698	357,855
Web and Multi-Media Development:				
Personal Services	1,893,275	1,924,908	1,132,181	792,727
Other	1,319,353	558,735	334,653	224,082
Total Web and Multi-Media Development	$3,212,628	$2,483,643	$1,466,834	$1,016,809

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Security and Disaster Recovery:				
Personal Services	$1,265,291	$1,327,535	$768,413	$559,122
Other	3,820,663	1,029,657	579,007	450,650
Total Security and Disaster Recovery	5,085,954	2,357,192	1,347,420	1,009,772
Engineering Services:				
Personal Services	2,033,319	2,095,223	1,196,129	899,094
Other	5,201,777	5,939,098	3,355,286	2,583,812
Total Engineering Services	7,235,096	8,034,321	4,551,415	3,482,906
Mainframe Operation Services:				
Personal Services	3,399,815	3,875,063	2,263,576	1,611,487
Other	2,872,808	2,280,686	1,343,546	937,140
Total Mainframe Operation Services	6,272,623	6,155,749	3,607,122	2,548,627
Operations Support Information Technology:				
Personal Services	1,139,653	1,164,461	1,164,461	0
Other	2,466	1,879,169	1,876,703	2,466
Total Operations Support Information Technology	1,142,119	3,043,630	3,041,164	2,466
Hardware/Software Support Center:				
Personal Services	650,706	698,351	408,223	290,128
Other	0	6,568	3,839	2,729
Total Hardware/Software Support Center	650,706	704,919	412,062	292,857
WAN Services:				
Personal Services	532,759	579,663	260,514	319,149
Other	1,231,295	758,525	379,887	378,638
Total WAN Services	1,764,054	1,338,188	640,401	697,787
Communication Services:				
Personal Services	513,970	520,829	290,748	230,081
Other	3,814,573	1,753,118	930,176	822,942
Total Communication Services	4,328,543	2,273,947	1,220,924	1,053,023
Geographic Information Systems:				
Personal Services	684,575	400,934	400,934	0
Auto Title Administration:				
Personal Services	3,501,520	3,841,990	3,841,990	0
Other	230,869	309,967	309,959	8
Total Auto Title Administration	3,732,389	4,151,957	4,151,949	8
Soldiers and Sailors Monument:				
Personal Services	205,109	190,405	190,405	0
Other	18,912	29,860	28,325	1,535
Total Soldiers and Sailors Monument	$224,021	$220,265	$218,730	$1,535

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Risk Management:				
Other	$3,167,236	$2,656,960	$2,088,724	$568,236
Risk Management Settlements:				
Other	101,100	831,735	730,635	101,100
Fiscal Uncategorized Activity:				
Other	2,740,814	3,220,811	3,070,276	150,535
General Consumer Affairs:				
Other	4,392,943	4,065,104	4,065,104	0
Unclaimed Monies:				
Other	0	0	634,210	(634,210)
Total Legislative and Executive	136,589,247	123,458,378	94,238,900	29,219,478
Judicial:				
Court of Appeals:				
Other	854,782	971,673	971,673	0
Clerk of Courts:				
Personal Services	8,051,833	7,596,502	7,596,502	0
Other	2,318,417	2,757,958	2,735,829	22,129
Total Clerk of Courts	10,370,250	10,354,460	10,332,331	22,129
Administration:				
Personal Services	10,957,725	11,306,589	11,306,589	0
Other	23,513,201	26,598,884	26,564,215	34,669
Total Administration	34,470,926	37,905,473	37,870,804	34,669
Arbitration:				
Personal Services	2,134,515	2,480,250	2,480,250	0
Other	83,501	82,392	82,392	0
Total Arbitration	2,218,016	2,562,642	2,562,642	0
Central Scheduling:				
Personal Services	8,708,987	8,312,091	8,312,091	0
Other	1,013,386	1,053,357	1,053,357	0
Total Central Scheduling	$9,722,373	$9,365,448	$9,365,448	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probation:				
Personal Services	$21,823,403	$16,361,396	$16,361,396	$0
Other	1,247,765	1,050,044	1,053,787	(3,743)
Total Probation	23,071,168	17,411,440	17,415,183	(3,743)
Medical Examiner Operations:				
Personal Services	8,828,238	8,397,405	8,397,405	0
Other	4,326,471	3,847,899	3,449,884	398,015
Total Medical Examiner Operations	13,154,709	12,245,304	11,847,289	398,015
Regional Forensic Science Lab:				
Personal Services	7,458,853	7,402,804	7,402,804	0
Other	1,000,732	1,301,405	972,896	328,509
Total Regional Forensic Science Lab	8,459,585	8,704,209	8,375,700	328,509
Domestic Relations:				
Personal Services	4,057,985	4,198,618	4,198,618	0
Other	1,111,950	1,621,751	1,621,751	0
Total Domestic Relations	5,169,935	5,820,369	5,820,369	0
Bureau of Support:				
Personal Services	5,321,008	4,530,039	4,530,039	0
Other	1,050,749	1,096,491	1,096,491	0
Total Bureau of Support	6,371,757	5,626,530	5,626,530	0
Justice Affairs Administration:				
Personal Services	1,037,332	1,181,376	1,181,376	0
Other	51,457	15,839	15,839	0
Total Justice Affairs Administration	1,088,789	1,197,215	1,197,215	0
Public Safety Grants Administration:				
Personal Services	303,799	268,962	268,962	0
Other	478,338	166,717	131,836	34,881
Total Public Safety Grants Administration	782,137	435,679	400,798	34,881
Fusion Center:				
Personal Services	261,357	164,712	164,712	0
Other	35,795	28,802	28,802	0
Total Fusion Center	297,152	193,514	193,514	0
Juvenile Court Administration:				
Personal Services	4,325,825	4,623,647	4,623,647	0
Other	1,951,001	1,871,874	1,861,363	10,511
Total Juvenile Court Administration	$6,276,826	$6,495,521	$6,485,010	$10,511

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Juvenile Court Legal:				
Personal Services	$9,062,518	$9,732,993	$9,732,993	$0
Other	5,515,009	5,793,729	5,791,683	2,046
Total Juvenile Court Legal	14,577,527	15,526,722	15,524,676	2,046
Juvenile Court Child Support:				
Personal Services	3,634,581	3,792,520	3,792,520	0
Other	1,150,895	1,335,364	1,335,157	207
Total Juvenile Court Child Support	4,785,476	5,127,884	5,127,677	207
Juvenile Court Detention Home:				
Personal Services	17,859,660	19,570,446	19,570,446	0
Other	3,699,270	3,671,707	3,539,317	132,390
Total Juvenile Court Detention Home	21,558,930	23,242,153	23,109,763	132,390
Law Department:				
Personal Services	2,759,548	3,027,905	1,882,717	1,145,188
Other	600,628	636,280	310,303	325,977
Total Law Department	3,360,176	3,664,185	2,193,020	1,471,165
Municipal Courts:				
Personal Services	2,650,296	2,692,220	2,692,220	0
Other	3,239,410	3,389,830	3,392,990	(3,160)
Total Municipal Courts	5,889,706	6,082,050	6,085,210	(3,160)
Probate Court:				
Personal Services	6,832,152	6,919,169	6,919,169	0
Other	1,580,727	1,794,369	1,794,369	0
Total Probate Court	8,412,879	8,713,538	8,713,538	0
Public Defender:				
Personal Services	16,932,528	16,685,606	16,685,606	0
Other	2,654,432	2,623,471	2,623,471	0
Total Public Defender	19,586,960	19,309,077	19,309,077	0
General Office:				
Personal Services	35,851,542	35,046,509	34,011,766	1,034,743
Other	6,441,874	7,344,777	6,919,699	425,078
Total General Office	42,293,416	42,391,286	40,931,465	1,459,821
Child Support:				
Personal Services	3,835,872	4,056,715	4,056,715	0
Other	602,547	521,950	521,950	0
Total Child Support	$4,438,419	$4,578,665	$4,578,665	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Children and Family Services:				
Personal Services	$4,954,635	$4,933,287	$4,933,287	$0
Other	453,561	407,572	407,572	0
Total Children and Family Services	5,408,196	5,340,859	5,340,859	0
Law Enforcement Sheriff:				
Personal Services	27,550,893	37,372,224	37,372,224	0
Other	5,526,407	3,795,122	3,742,424	52,698
Total Law Enforcement Sheriff	33,077,300	41,167,346	41,114,648	52,698
Jail Operations - Sheriff:				
Personal Services	93,320,860	93,173,648	93,173,648	0
Other	51,994,864	48,916,887	48,150,256	766,631
Total Jail Operations - Sheriff	145,315,724	142,090,535	141,323,904	766,631
Sheriff Operations:				
Personal Services	7,389,062	6,878,696	6,878,696	0
Other	856,950	1,151,754	1,143,580	8,174
Total Sheriff Operations	8,246,012	8,030,450	8,022,276	8,174
Coroner's Lab:				
Other	126,232	166,605	1,098,303	(931,698)
Justice Center Capital Projects:				
Other	4,155,409	4,155,409	3,676,704	478,705
Total Judicial	443,540,767	448,876,241	444,614,291	4,261,950
Total General Government	580,130,014	572,334,619	538,853,191	33,481,428
Health and Safety:				
CECOMS:				
Personal Services	442,416	346,512	346,512	0
Other	104,856	70,381	46,275	24,106
Total Health and Safety	$547,272	$416,893	$392,787	$24,106

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Social Services:				
Veteran's Service Commission:				
Personal Services	$4,261,871	$4,261,871	$3,976,944	$284,927
Other	3,915,064	3,915,064	2,635,093	1,279,971
Total Social Services	8,176,935	8,176,935	6,612,037	1,564,898
Community Development:				
Economic Development:				
Personal Services	2,157,297	1,755,396	1,755,396	0
Other	1,459,182	1,175,754	1,152,105	23,649
Total Economic Development	3,616,479	2,931,150	2,907,501	23,649
Regional Collaboration:				
Personal Services	290,918	307,148	307,148	0
Other	3,583	2,662	2,662	0
Total Regional Collaboration	294,501	309,810	309,810	0
Sustainability:				
Personal Services	533,124	326,947	326,947	0
Other	23,921	20,082	20,082	0
Total Sustainability	557,045	347,029	347,029	0
Housing and Community Development:				
Personal Services	615,950	232,877	232,877	0
Other	198,594	198,585	(35,440)	234,025
Total Housing and Community Development	814,544	431,462	197,437	234,025
Community Development Casino Tax:				
Other	3,276,293	5,076,298	3,465,000	1,611,298
Global Center Operating:				
Other	5,400,000	5,400,000	4,550,000	850,000
Sales Tax Fund:				
Other	6,143,791	6,143,791	5,572,945	570,846
County Planning Commission Administration:				
Personal Services	2,179,604	2,417,800	2,417,800	0
Other	47,297	(861,350)	64,194	(925,544)
Total County Planning Commission Administration	2,226,901	1,556,450	2,481,994	(925,544)
Total Community Development	$22,329,554	$22,195,990	$19,831,716	$2,364,274

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Debt Service:				
Principal Retirement	$1,279,949	$1,279,949	$1,279,949	$0
Interest	1,335,128	1,335,128	1,335,128	0
Total Debt Service	2,615,077	2,615,077	2,615,077	0
Total Expenditures	613,798,852	605,739,514	568,304,808	37,434,706
Excess of Revenues Over (Under) Expenditures	(27,499,112)	24,917,708	42,217,433	17,299,725
Other Financing Sources (Uses)				
Sale of Capital Assets	11,803	11,803	11,803	0
Transfers In	4,076,017	4,609,609	4,715,771	106,162
Transfers Out	(70,167,787)	(74,517,787)	(77,073,745)	(2,555,958)
Total Other Financing Sources (Uses)	(66,079,967)	(69,896,375)	(72,346,171)	(2,449,796)
Net Change in Fund Balance	(93,579,079)	(44,978,667)	(30,128,738)	14,849,929
Fund Balance Beginning of Year	188,076,796	188,076,796	188,076,796	0
Prior Year Encumbrances Appropriated	12,106,632	12,106,632	12,106,632	0
Fund Balance End of Year	$106,604,349	$155,204,761	$170,054,690	$14,849,929

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$124,710,867	$134,128,559	$128,568,887	($5,559,672)
Charges for Services	118,528	127,479	122,195	(5,284)
Intergovernmental	155,297,250	167,024,711	160,101,482	(6,923,229)
Contributions and Donations	113,033	121,569	116,530	(5,039)
Other	745,796	802,115	768,868	(33,247)
Total Revenues	280,985,474	302,204,433	289,677,962	(12,526,471)
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	8,557,992	7,285,029	7,285,029	0
Other	12,811,021	12,996,378	12,976,411	19,967
Total Office of the Director - Children and Family Services	21,369,013	20,281,407	20,261,440	19,967
Training:				
Personal Services	1,571,918	1,610,753	1,610,753	0
Other	34,602	4,923	0	4,923
Total Training	1,606,520	1,615,676	1,610,753	4,923
Information Services:				
Personal Services	264,926	262,930	262,930	0
Direct Services:				
Personal Services	45,390,811	48,603,622	48,603,622	0
Other	1,311,759	1,309,934	1,301,155	8,779
Total Direct Services	46,702,570	49,913,556	49,904,777	8,779
Supportive Services:				
Personal Services	1,363,044	1,369,663	1,369,663	0
Other	1,824,210	595,833	595,833	0
Total Supportive Services	$3,187,254	$1,965,496	$1,965,496	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Foster and Adoptive Parents I:				
Personal Services	$14,764	$16,850	$16,850	$0
Other	102,429	87,174	87,174	0
Total Foster and Adoptive Parents I	117,193	104,024	104,024	0
Visitation:				
Personal Services	1,655,047	1,675,371	1,675,371	0
Other	115,654	62,274	52,824	9,450
Total Visitation	1,770,701	1,737,645	1,728,195	9,450
Contracted Placements:				
Personal Services	2,575,828	2,556,045	2,556,045	0
Other	19,710	19,671	19,671	0
Total Contracted Placements	2,595,538	2,575,716	2,575,716	0
Foster Homes:				
Personal Services	4,936,008	5,058,403	5,058,403	0
Other	39,823	38,736	38,736	0
Total Foster Homes	4,975,831	5,097,139	5,097,139	0
Permanent Custody Adoptions:				
Personal Services	3,862,765	4,337,660	4,337,660	0
Other	195,180	192,165	192,165	0
Total Permanent Custody Adoptions	4,057,945	4,529,825	4,529,825	0
Office of the Director - Senior and Adult Services:				
Personal Services	1,965,855	2,401,062	2,401,062	0
Other	11,213,868	11,770,895	11,520,982	249,913
Total Office of the Director - Senior and Adult Services	13,179,723	14,171,957	13,922,044	249,913
Ohio State University Extension:				
Other	222,300	222,300	222,300	0
Human Resources:				
Personal Services	1,385,014	1,509,898	1,509,898	0
Other	540,780	325,931	325,931	0
Total Human Resources	$1,925,794	$1,835,829	$1,835,829	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Information Services - Human Services:				
Personal Services	$4,281,290	$4,568,352	$4,568,352	$0
Other	1,800,596	1,240,129	1,225,672	14,457
Total Information Services - Human Services	6,081,886	5,808,481	5,794,024	14,457
Tapestry System of Care - Children and Family Services:				
Personal Services	262,546	168,705	168,705	0
Other	1,219,999	282,591	282,591	0
Total Tapestry System of Care - Children and Family Services	1,482,545	451,296	451,296	0
Administrative Services - General Manager:				
Personal Services	2,269,856	2,124,226	2,124,226	0
Other	9,224,202	11,191,403	11,174,638	16,765
Total Administrative Services - General Manager	11,494,058	13,315,629	13,298,864	16,765
Information Services:				
Personal Services	1,247,023	1,434,805	1,434,805	0
Other	6,063	237	237	0
Total Information Services	1,253,086	1,435,042	1,435,042	0
Work First Services:				
Personal Services	3,102,181	3,446,002	3,446,002	0
Other	12,428,958	10,865,901	10,847,813	18,088
Total Work First Services	15,531,139	14,311,903	14,293,815	18,088
Southgate:				
Personal Services	6,803,449	7,293,167	7,293,167	0
Other	18,437	8,255	8,255	0
Total Southgate	6,821,886	7,301,422	7,301,422	0
Ohio City:				
Personal Services	6,802,678	7,215,623	7,215,623	0
Other	577,168	401,796	401,796	0
Total Ohio City	$7,379,846	$7,617,419	$7,617,419	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Quincy Place:				
Personal Services	$6,091,524	$6,790,026	$6,790,026	$0
Other	817,875	554,313	554,313	0
Total Quincy Place	6,909,399	7,344,339	7,344,339	0
Veteran Employment Building:				
Personal Services	36,036,833	36,756,517	36,756,517	0
Other	257,533	233,369	227,449	5,920
Total Veteran Employment Building	36,294,366	36,989,886	36,983,966	5,920
West Shore:				
Other	636,587	796,500	796,500	0
Client Support Services:				
Personal Services	8,195,769	8,873,791	8,873,791	0
Other	4,716,509	3,240,415	3,215,592	24,823
Total Client Support Services	12,912,278	12,114,206	12,089,383	24,823
Children with Medical Handicaps:				
Other	1,202,609	1,169,370	1,169,370	0
Office of the Director:				
Personal Services	1,350,845	1,263,571	1,263,571	0
Other	2,209,148	1,730,840	1,725,262	5,578
Total Office of the Director	3,559,993	2,994,411	2,988,833	5,578
Management Services:				
Personal Services	1,402,082	1,530,461	1,530,461	0
Other	150	139	139	0
Total Management Services	1,402,232	1,530,600	1,530,600	0
Community Programs:				
Other	$3,602,745	$3,443,412	$3,373,842	$69,570

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Home Support:				
Personal Services	$4,144,680	$4,231,043	$4,231,043	$0
Other	125,731	118,814	118,814	0
Total Home Support	4,270,411	4,349,857	4,349,857	0
Protective Services:				
Personal Services	4,257,764	4,370,849	4,370,849	0
Other	1,123,375	1,210,296	1,204,254	6,042
Total Protective Services	5,381,139	5,581,145	5,575,103	6,042
Senior and Adult Grants:				
Other	202	202	0	202
Resource and Training:				
Personal Services	2,198,344	2,568,940	2,568,940	0
Other	1,878	8,358	8,358	0
Total Resource and Training	2,200,222	2,577,298	2,577,298	0
Options Program:				
Personal Services	2,996,693	2,801,827	2,801,827	0
Other	5,325,241	6,394,303	6,301,687	92,616
Total Options Program	8,321,934	9,196,130	9,103,514	92,616
Administrative Services:				
Personal Services	1,465,353	1,407,091	1,407,091	0
Other	282,097	234,584	234,584	0
Total Administrative Services	1,747,450	1,641,675	1,641,675	0
Early Start:				
Other	7,489,388	7,761,190	7,730,724	30,466
Quality Child Care:				
Other	9,293,517	8,756,356	8,756,356	0
Universal Pre-K:				
Other	20,000	20,000	0	20,000
Family and Children First:				
Personal Services	1,163,966	1,242,835	1,242,835	0
Other	4,587,183	3,876,447	3,869,447	7,000
Total Family and Children First	$5,751,149	$5,119,282	$5,112,282	$7,000

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Multi-System Youth Custody:				
Other	$2,335	$2,336	$0	$2,336
Homeless Services:				
Personal Services	854,213	822,153	822,153	0
Other	14,317,347	13,988,875	13,988,875	0
Total Homeless Services	15,171,560	14,811,028	14,811,028	0
Office of Re-Entry:				
Personal Services	932,462	893,603	893,603	0
Other	2,192,388	748,609	748,583	26
Total Office of Re-Entry	3,124,850	1,642,212	1,642,186	26
Work Force Innovation and Opportunities:				
Other	50	50	0	50
Total Social Services	281,314,170	282,396,177	281,789,206	606,971
Debt Service:				
Principal Retirement	726,802	726,802	726,802	0
Interest	24,024	24,024	24,024	0
Total Debt Service	750,826	750,826	750,826	0
Total Expenditures	282,064,996	283,147,003	282,540,032	606,971
Net Change in Fund Balance	(1,079,522)	19,057,430	7,137,930	(11,919,500)
Fund Balance Beginning of Year	472,582	472,582	472,582	0
Prior Year Encumbrances Appropriated	650,630	650,630	650,630	0
Fund Balance End of Year	$43,690	$20,180,642	$8,261,142	($11,919,500)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$109,734,821	$109,734,821	$100,302,534	($9,432,287)
Payments in Lieu of Taxes	943	1,079	1,569	490
Charges for Services	1,782,444	2,039,968	2,966,270	926,302
Intergovernmental	21,358,079	24,443,867	35,543,258	11,099,391
Contributions and Donations	47,791	54,696	79,532	24,836
Other	462,635	529,476	769,899	240,423
Total Revenues	133,386,713	136,803,907	139,663,062	2,859,155
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	60,000,283	60,000,283	57,014,125	2,986,158
Other	120,527,345	120,527,345	114,509,415	6,017,930
Total Social Services	180,527,628	180,527,628	171,523,540	9,004,088
Debt Service:				
Principal Retirement	57,725	57,725	57,725	0
Interest	4,232	4,232	4,232	0
Total Debt Service	61,957	61,957	61,957	0
Total Expenditures	180,589,585	180,589,585	171,585,497	9,004,088
Excess of Revenues Over (Under) Expenditures	(47,202,872)	(43,785,678)	(31,922,435)	11,863,243
Other Financing Sources (Uses)				
Sale of Capital Assets	1,178,999	1,349,339	1,962,043	612,704
Transfers In	4,813,840	6,009,338	0	(6,009,338)
Transfers Out	0	(500,000)	(500,000)	0
Total Other Financing Sources (Uses)	5,992,839	6,858,677	1,462,043	(5,396,634)
Net Change in Fund Balance	(41,210,033)	(36,927,001)	(30,460,392)	6,466,609
Fund Balance Beginning of Year	195,369,310	195,369,310	195,369,310	0
Prior Year Encumbrances Appropriated	283,499	283,499	283,499	0
Fund Balance End of Year	$154,442,776	$158,725,808	$165,192,417	$6,466,609

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$2,696,071	$3,125,803	$2,957,842	($167,961)
Other	39,722	75,966	61,800	(14,166)
Intergovernmental	46,042	53,380	50,512	(2,868)
Special Assessments	24,326,634	28,204,094	26,688,587	(1,515,507)
Sale of Capital Assets	187,665	187,665	187,665	0
Total Revenues	27,296,134	31,646,908	29,946,406	(1,700,502)
Expenses				
Personal Services	15,305,758	16,986,492	16,986,492	0
Other	25,235,502	20,280,016	15,219,463	5,060,553
Principal Retirement	1,160,672	1,161,389	1,161,389	0
Interest	206,361	206,361	206,361	0
Total Expenses	41,908,293	38,634,258	33,573,705	5,060,553
Excess of Revenues Over (Under) Expenses Before Transfers	(14,612,159)	(6,987,350)	(3,627,299)	3,360,051
Transfers In	782,473	907,193	858,446	(48,747)
Net Change in Fund Equity	(13,829,686)	(6,080,157)	(2,768,853)	3,311,304
Fund Equity Beginning of Year	21,966,019	21,966,019	21,966,019	0
Prior Year Encumbrances Appropriated	5,061,391	5,061,391	5,061,391	0
Fund Equity End of Year	$13,197,724	$20,947,253	$24,258,557	$3,311,304

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Permissive Motor Vehicle License Taxes	$17,412,936	$13,314,865	$12,131,183	($1,183,682)
Charges for Services	262,315	200,580	182,749	(17,831)
Fines, Forfeitures and Settlements	348,450	266,444	242,757	(23,687)
Intergovernmental	35,571,572	27,199,931	24,781,878	(2,418,053)
Interest	2,532,167	1,936,231	1,764,101	(172,130)
Other	32,373	11,262	5,163	(6,099)
Total Revenues	56,159,813	42,929,313	39,107,831	(3,821,482)
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	7,727,241	7,082,719	7,082,719	0
Other	566,013	606,978	598,471	8,507
Total Construction Engineer and Test Lab	8,293,254	7,689,697	7,681,190	8,507
Maintenance Engineer:				
Personal Services	4,659,476	4,131,922	4,131,922	0
Other	3,315,159	2,532,517	2,006,906	525,611
Total Maintenance Engineer	7,974,635	6,664,439	6,138,828	525,611
Road Capital Improvements:				
Other	1,210,124	(5,477,978)	666,321	(6,144,299)
Road and Bridge Registration Tax:				
Other	30,864,683	8,561,128	5,237,656	3,323,472
Road and Bridge Capital Improvements:				
Other	3,149,237	3,808,844	3,435,444	373,400
Total Public Works	51,491,933	21,246,130	23,159,439	(1,913,309)
Debt Service:				
Principal Retirement	0	0	62,562	(62,562)
Total Expenditures	51,491,933	21,246,130	23,222,001	(1,975,871)
Excess of Revenues Over (Under) Expenditures	$4,667,880	$21,683,183	$15,885,830	($5,797,353)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Sale of Capital Assets	$57,332	$57,332	$57,332	$0
Transfers In	104,743	80,092	72,972	(7,120)
Transfers Out	0	(9,256,779)	(9,256,779)	0
Total Other Financing Sources (Uses)	162,075	(9,119,355)	(9,126,475)	(7,120)
Net Change in Fund Balance	4,829,955	12,563,828	6,759,355	(5,804,473)
Fund Balance Beginning of Year	46,664,083	46,664,083	46,664,083	0
Prior Year Encumbrances Appropriated	6,928,389	6,928,389	6,928,389	0
Fund Balance End of Year	$58,422,427	$66,156,300	$60,351,827	($5,804,473)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$19,485,347	$33,584,447	$15,076,866	($18,507,581)
Intergovernmental	8,020,949	13,529,054	1,512,914	(12,016,140)
Total Revenues	27,506,296	47,113,501	16,589,780	(30,523,721)
Expenditures				
Current:				
General Government - Judicial:				
Legal Services:				
Other	28,941	28,941	0	28,941
Community Social Services:				
Other	24,259	24,259	1	24,258
Total General Government - Judicial	53,200	53,200	1	53,199
Health and Safety:				
MetroHealth Subsidy (Levy):				
Other	35,000,000	35,000,000	35,000,000	0
Social Services:				
HHS Levy 4.8 Subsidies:				
Other	2,015,862	1,862,069	1,862,069	0
HHS Levy 4.1 Subsidies (2020):				
Other	2,149,142	1,981,128	1,981,128	0
Total Social Services	4,165,004	3,843,197	3,843,197	0
Total Expenditures	39,218,204	38,896,397	38,843,198	53,199
Excess of Revenues Over (Under) Expenditures	(11,711,908)	8,217,104	(22,253,418)	(30,470,522)
Other Financing Sources (Uses)				
Transfers In	3,693,397	3,693,396	3,693,396	0
Transfers Out	(537,206)	(537,206)	(537,206)	0
Net Change in Fund Balance	(8,555,717)	11,373,294	(19,097,228)	(30,470,522)
Fund Balance Beginning of Year	41,008,439	41,008,439	41,008,439	0
Prior Year Encumbrances Appropriated	53,200	53,200	53,200	0
Fund Balance End of Year	$32,505,922	$52,434,933	$21,964,411	($30,470,522)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$49,334,117	$57,585,775	$54,962,699	($2,623,076)
Charges for Services	657,128	767,039	732,100	(34,939)
Intergovernmental	34,191,705	39,910,633	38,092,674	(1,817,959)
Other	449	524	500	(24)
Total Revenues	84,183,399	98,263,971	93,787,973	(4,475,998)
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	18,074,445	15,212,196	15,157,797	54,399
CFS Foster Care:				
Other	3,143,846	2,218,176	2,218,176	0
Purchased Congregate and Foster Care:				
Other	62,524,789	81,531,670	81,353,881	177,789
Adoption Services:				
Other	2,929,368	3,111,864	2,963,050	148,814
Total Expenditures	86,672,448	102,073,906	101,692,904	381,002
Net Change in Fund Balance	(2,489,049)	(3,809,935)	(7,904,931)	(4,094,996)
Fund Balance Beginning of Year	7,929,761	7,929,761	7,929,761	0
Prior Year Encumbrances Appropriated	489,049	489,049	489,049	0
Fund Balance End of Year	$5,929,761	$4,608,875	$513,879	($4,094,996)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$22,611,399	$22,611,417	$20,082,588	($2,528,829)
Other	28,581	28,582	25,385	(3,197)
Total Revenues	22,639,980	22,639,999	20,107,973	(2,532,026)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	2,366,672	2,252,535	2,252,535	0
Other	747,460	747,737	730,714	17,023
Total Board of Revision	3,114,132	3,000,272	2,983,249	17,023
Tax Assessment Contractual Services:				
Personal Services	7,811,954	8,639,321	8,639,321	0
Other	3,472,040	38,629,521	38,599,238	30,283
Total Tax Assessment Contractual Services	11,283,994	47,268,842	47,238,559	30,283
Total General Government - Legislative and Executive	14,398,126	50,269,114	50,221,808	47,306
Community Development:				
Geographic Information System:				
Personal Services	513,772	1,002,329	1,002,329	0
Other	282,451	972,303	939,053	33,250
Total Community Development	796,223	1,974,632	1,941,382	33,250
Total Expenditures	15,194,349	52,243,746	52,163,190	80,556
Net Change in Fund Balance	7,445,631	(29,603,747)	(32,055,217)	(2,451,470)
Fund Balance Beginning of Year	36,696,806	36,696,806	36,696,806	0
Prior Year Encumbrances Appropriated	80,556	80,556	80,556	0
Fund Balance End of Year	$44,222,993	$7,173,615	$4,722,145	($2,451,470)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$36,480,746	$35,168,742	$38,722,450	$3,553,708
Intergovernmental	32,448,632	31,281,634	34,442,564	3,160,930
Other	153,479	147,964	162,912	14,948
Total Revenues	69,082,857	66,598,340	73,327,926	6,729,586
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	0	6,043,310	5,287,256	756,054
Contractual Services	10,000	76,866,377	76,600,594	265,783
Total Health and Safety	10,000	82,909,687	81,887,850	1,021,837
Debt Service:				
Principal	0	326,222	326,222	0
Interest	0	37,549	37,549	0
Total Debt Service	0	363,771	363,771	0
Total Expenditures	10,000	83,273,458	82,251,621	1,021,837
Net Change in Fund Balance	69,072,857	(16,675,118)	(8,923,695)	7,751,423
Fund Balance Beginning of Year	19,707,374	19,707,374	19,707,374	0
Prior Year Encumbrances Appropriated	10,000	10,000	10,000	0
Fund Balance End of Year	$88,790,231	$3,042,256	$10,793,679	$7,751,423

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$6,467,410	$6,706,574	$6,678,831	($27,743)
Charges for Services	4,404,021	4,566,882	4,547,990	(18,892)
Intergovernmental	29,694,211	30,792,298	30,664,921	(127,377)
Total Revenues	40,565,642	42,065,754	41,891,742	(174,012)
Expenditures				
Current:				
General Government - Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	19,995,699	21,743,854	21,743,854	0
Other	20,668,569	19,273,272	19,274,310	(1,038)
Total General Government - Judicial	40,664,268	41,017,126	41,018,164	(1,038)
Social Services:				
CSEA Grants:				
Other	(24,207)	(17,378)	6,829	(24,207)
Total Expenditures	40,640,061	40,999,748	41,024,993	(25,245)
Net Change in Fund Balance	(74,419)	1,066,006	866,749	(199,257)
Fund Balance Beginning of Year	99,664	99,664	99,664	0
Fund Balance End of Year	$25,245	$1,165,670	$966,413	($199,257)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$13,994,900	$13,994,900	$6,811,299	($7,183,601)
Contributions and Donations	123,280	123,280	60,000	(63,280)
Other	1,813,083	1,813,083	882,425	(930,658)
Total Revenues	15,931,263	15,931,263	7,753,724	(8,177,539)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Treasurer Delinquent Tax Collections:				
Personal Services	1,978,983	2,223,974	2,223,974	0
Other	334,994	687,767	687,748	19
Total Treasurer Delinquent Tax Collections	2,313,977	2,911,741	2,911,722	19
Property Tax Assistance Program:				
Other	0	1,254,213	1,254,213	0
Total Legislative and Executive	2,313,977	4,165,954	4,165,935	19
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	2,406,611	2,672,965	2,672,965	0
Other	1,405,778	1,617,672	1,617,672	0
Total Judicial	3,812,389	4,290,637	4,290,637	0
Total Expenditures	6,126,366	8,456,591	8,456,572	19
Net Change in Fund Balance	9,804,897	7,474,672	(702,848)	(8,177,520)
Fund Balance Beginning of Year	20,829,257	20,829,257	20,829,257	0
Prior Year Encumbrances Appropriated	20	20	20	0
Fund Balance End of Year	$30,634,174	$28,303,949	$20,126,429	($8,177,520)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$7,000,000	$7,000,000	$5,853,815	($1,146,185)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	5,709,766	5,709,766	0
Net Change in Fund Balance	0	1,290,234	144,049	(1,146,185)
Fund Balance Beginning of Year	134,496	134,496	134,496	0
Fund Balance End of Year	$134,496	$1,424,730	$278,545	($1,146,185)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$218,290	$304,393	$264,957	($39,436)
Fines, Forfeitures and Settlements	1,527,968	2,130,670	1,854,627	(276,043)
Intergovernmental	174,630	243,513	211,964	(31,549)
Total Revenues	1,920,888	2,678,576	2,331,548	(347,028)
Expenditures				
Current:				
General Government -				
Judicial:				
Treatment Alternatives to Street Crime:				
Other	65,276	65,276	65,276	0
Probate Court Computer:				
Other	566,282	728,427	577,227	151,200
Probate Court Special Projects:				
Personal Services	0	66,300	66,300	0
Other	73,263	134,928	134,928	0
Total Probate Court Special Projects	73,263	201,228	201,228	0
Probate Court Dispute Resolution Program:				
Personal Services	0	45,300	45,300	0
Other	3,710	990	990	0
Total Probate Court Dispute Resolution Program	3,710	46,290	46,290	0
Probate Court Conduct of Business:				
Other	8,290	7,134	7,134	0
Computerization Fund:				
Other	449,848	480,760	480,760	0
JUD/General:				
Personal Services	437,690	142,246	142,246	0
Other	0	16,042	16,042	0
Total JUD/General	437,690	158,288	158,288	0
Total Expenditures	1,604,359	1,687,403	1,536,203	151,200
Net Change in Fund Balance	316,529	991,173	795,345	(195,828)
Fund Balance Beginning of Year	11,476,522	11,476,522	11,476,522	0
Prior Year Encumbrances Appropriated	151,200	151,200	151,200	0
Fund Balance End of Year	$11,944,251	$12,618,895	$12,423,067	($195,828)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$966,445	$3,004,728	$2,586,041	($418,687)
Intergovernmental	7,317	22,750	19,580	(3,170)
Other	26,026	87,663	75,002	(12,661)
Total Revenues	999,788	3,115,141	2,680,623	(434,518)
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	741,123	749,083	749,083	0
Other	560,872	582,908	525,184	57,724
Total District Administration	1,301,995	1,331,991	1,274,267	57,724
Solid Waste Grants:				
Other	0	156,100	156,100	0
Environmental Crime Task Force:				
Other	0	1,398	1,398	0
District Board of Health:				
Other	238,120	181,960	173,840	8,120
Convenience Center:				
Other	622,114	687,524	577,749	109,775
Municipal Grants:				
Other	325,000	289,486	289,486	0
Total Public Works	2,487,229	2,648,459	2,472,840	175,619
Debt Service:				
Principal Retirement	0	0	76,392	(76,392)
Total Expenditures	2,487,229	2,648,459	2,549,232	99,227
Excess of Revenues Over (Under) Expenditures	(1,487,441)	466,682	131,391	(335,291)
Other Financing Sources (Uses)				
Sale of Capital Assets	3,200	3,200	3,200	0
Net Change in Fund Balance	(1,484,241)	469,882	134,591	(335,291)
Fund Balance Beginning of Year	4,576,986	4,576,986	4,576,986	0
Prior Year Encumbrances Appropriated	99,227	99,227	99,227	0
Fund Balance End of Year	$3,191,972	$5,146,095	$4,810,804	($335,291)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$5,293,431	$11,472,410	$10,716,309	($756,101)
Intergovernmental	2,535,744	5,495,697	5,133,497	(362,200)
Interest	32,511	70,461	65,818	(4,643)
Total Revenues	7,861,686	17,038,568	15,915,624	(1,122,944)
Expenditures				
Current:				
Community Development:				
Economic Development:				
Other	2,950,255	11,160,204	11,156,307	3,897
Development Revolving Loan:				
Other	9,540	9,540	9,540	0
Continuum of Care:				
Personal Services	176,400	176,400	0	176,400
Other	(554,788)	(554,788)	970,820	(1,525,608)
Total Continuum of Care	(378,388)	(378,388)	970,820	(1,349,208)
Neighborhood Stabilization:				
Other	0	(2,002)	0	(2,002)
Lead Hazard Reduction:				
Personal Services	(73,589)	(73,589)	0	(73,589)
Other	(39,532)	(39,532)	0	(39,532)
Total Ohio Housing Finance Grant	(113,121)	(113,121)	0	(113,121)
Homeless Services:				
Other	327,400	327,400	301,846	25,554
Coordinated Entry:				
Other	922,051	922,051	913,849	8,202
Shelter and Care Unit:				
Other	1,310,768	1,310,768	1,303,282	7,486
Rapid Re-Housing:				
Other	216,333	216,333	598,429	(382,096)
Homeless Crisis Response 2020:				
Other	827,939	827,939	827,939	0
HUD Section 108:				
Other	729,584	180,239	0	180,239
Brownfield Redevelopment:				
Other	($599,600)	($6,767,786)	$482,832	($7,250,618)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Community Development:				
Other	$1,000,000	$16,575	$16,575	$0
Home Weatherization Assistance:				
Personal Services	(368,027)	(368,027)	0	(368,027)
Other	(1,753,256)	(1,753,256)	0	(1,753,256)
Total Home Weatherization Assistance	(2,121,283)	(2,121,283)	0	(2,121,283)
Supportive Housing Program:				
Other	248,128	248,128	533,436	(285,308)
Community Development Block Grant:				
Other	(16)	(16)	0	(16)
HOME:				
Personal Services	(23,620)	(23,620)	0	(23,620)
Other	(37,332)	(37,332)	0	(37,332)
Total HOME	(60,952)	(60,952)	0	(60,952)
Emergency Solutions Development:				
Other	(155,410)	(155,410)	0	(155,410)
Total Expenditures	5,113,228	5,620,219	17,114,855	(11,494,636)
Excess of Revenues Over (Under) Expenditures	2,748,458	11,418,349	(1,199,231)	(12,617,580)
Other Financing Sources (Uses)				
Transfers In	1,701,714	3,688,110	3,445,041	(243,069)
Transfers Out	(5,026,230)	(5,210,783)	(5,210,783)	0
Total Other Financing Sources (Uses)	(3,324,516)	(1,522,673)	(1,765,742)	(243,069)
Net Change in Fund Balance	(576,058)	9,895,676	(2,964,973)	(12,860,649)
Fund Balance Beginning of Year	21,844,386	21,844,386	21,844,386	0
Prior Year Encumbrances Appropriated	5,835,428	5,835,428	5,835,428	0
Fund Balance End of Year	$27,103,756	$37,575,490	$24,714,841	($12,860,649)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$7,882	$17,492	$15,000	($2,492)
Intergovernmental	239,474	531,462	455,737	(75,725)
Contributions and Donations	144,502	320,694	275,000	(45,694)
Total Revenues	391,858	869,648	745,737	(123,911)
Expenditures				
Current:				
Community Development:				
Sustainability Grants:				
Personal Services	173,568	61,068	295,348	(234,280)
Other	87,093	565,867	453,367	112,500
Total Sustainability Grants	260,661	626,935	748,715	(121,780)
Sustainability Projects:				
Other	254,843	29,021	26,596	2,425
Planning Community Development Grants:				
Other	2,948	2,948	0	2,948
Transportation for Livable Communities:				
Other	2,050,662	1,070,016	971,289	98,727
Other Development Grants:				
Other	34,564	34,564	0	34,564
Total Expenditures	2,603,678	1,763,484	1,746,600	16,884
Excess of Revenues Over (Under) Expenditures	(2,211,820)	(893,836)	(1,000,863)	(107,027)
Other Financing Sources (Uses)				
Transfers In	27,984	62,104	50,000	(12,104)
Transfers Out	(92,769)	(92,769)	(89,513)	3,256
Total Other Financing Sources (Uses)	(64,785)	(30,665)	(39,513)	(8,848)
Net Change in Fund Balance	(2,276,605)	(924,501)	(1,040,376)	(115,875)
Fund Balance Beginning of Year	785,832	785,832	785,832	0
Prior Year Encumbrances Appropriated	1,194,596	1,194,596	1,194,596	0
Fund Balance (Deficit) End of Year	($296,177)	$1,055,927	$940,052	($115,875)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$352,434	$748,433	$576,426	($172,007)
Charges for Services	154,342	327,763	252,435	(75,328)
Intergovernmental	936,692	1,989,170	1,532,012	(457,158)
Total Revenues	1,443,468	3,065,366	2,360,873	(704,493)
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	184,720	0	0	0
Other	19,325	53,856	53,856	0
Total Medicaid Fund	204,045	53,856	53,856	0
Health and Human Services:				
Personal Services	1,094,905	604,810	604,810	0
Other	152,118	134,204	134,204	0
Total Health and Human Services	1,247,023	739,014	739,014	0
Common Pleas:				
Personal Services	31,107	31,107	31,107	0
Treatment Alternative Street Crime:				
Personal Services	163,391	385,224	533,863	(148,639)
Other	9,356	7,233	3,018	4,215
Total Treatment Alternative Street Crime	172,747	392,457	536,881	(144,424)
Adult Drug Court Project:				
Personal Services	40,921	40,921	140,921	(100,000)
Other	3,442	3,442	3,442	0
Total Adult Drug Court Project	44,363	44,363	144,363	(100,000)
Treatment Capacity Expansion:				
Personal Services	112,947	351,947	199,263	152,684
Other	0	6,000	0	6,000
Total Treatment Capacity Expansion	112,947	357,947	199,263	158,684
TASC Drug Court:				
Personal Services	221,047	165,948	220,500	(54,552)
Other	(548)	(548)	0	(548)
Total TASC Drug Court	$220,499	$165,400	$220,500	($55,100)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans Court - ODMHAS:				
Personal Services	$35,000	$18,500	$33,528	($15,028)
Other	0	(1,000)	2,000	(3,000)
Total Adult Drug Court Project	35,000	17,500	35,528	(18,028)
Adult Drug Court - ODMHAS:				
Personal Services	43,000	21,500	43,000	(21,500)
Other	2,000	1,000	2,000	(1,000)
Total Adult Drug Court - ODMHAS	45,000	22,500	45,000	(22,500)
Recovery Drug Court:				
Personal Services	77,130	19,000	77,130	(58,130)
Other	22,870	13,572	22,870	(9,298)
Total Recovery Drug Court	100,000	32,572	100,000	(67,428)
ODHMAS Grant:				
Personal Services	75,000	38,500	73,000	(34,500)
Other	0	(1,000)	2,000	(3,000)
Total ODHMAS Grant	75,000	37,500	75,000	(37,500)
Total Expenditures	2,287,731	1,894,216	2,180,512	(286,296)
Net Change in Fund Balance	(844,263)	1,171,150	180,361	(990,789)
Fund Balance Beginning of Year	5,234,935	5,234,935	5,234,935	0
Fund Balance End of Year	$4,390,672	$6,406,085	$5,415,296	($990,789)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$2,405,110	$2,767,211	$2,659,042	($108,169)
Intergovernmental	1,030,617	1,185,511	1,139,641	(45,870)
Other	49	57	54	(3)
Total Revenues	3,435,776	3,952,779	3,798,737	(154,042)
Expenditures				
Current:				
General Government - Judicial:				
Witness Victim Health and Human Services:				
Personal Services	2,032,657	2,024,195	2,024,195	0
Other	773,753	727,294	726,402	892
Total Witness Victim Health and Human Services	2,806,410	2,751,489	2,750,597	892
Domestic Violence High Risk Team:				
Personal Services	21,029	21,029	21,029	0
Other	282,773	110,083	106,862	3,221
Total Domestic Violence High Risk Team	303,802	131,112	127,891	3,221
VOCA Safe Harbor:				
Other	159,859	159,859	0	159,859
Violence Against Women Act Block Grant:				
Other	304,811	887,524	419,939	467,585
Violence Against Women Act Administration Grant:				
Personal Services	(1,100)	24,094	24,094	0
Domestic Violence Framework:				
Other	207,797	0	0	0
Total Expenditures	3,781,579	3,954,078	3,322,521	631,557
Excess of Revenues Over (Under) Expenditures	(345,803)	(1,299)	476,216	477,515
Other Financing Sources (Uses)				
Transfers In	5,149	5,149	6,298	1,149
Net Change in Fund Balance	(340,654)	3,850	482,514	478,664
Fund Deficit Beginning of Year	(635,408)	(635,408)	(635,408)	0
Prior Year Encumbrances Appropriated	656,209	656,209	656,209	0
Fund Balance (Deficit) End of Year	($319,853)	$24,651	$503,315	$478,664

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$5,812,139	$5,812,139	$5,812,139	$0
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	(566,909)	667,047	4,279,423	(3,612,376)
Other	(4,879,792)	(2,659,733)	4,588,461	(7,248,194)
Total Expenditures	(5,446,701)	(1,992,686)	8,867,884	(10,860,570)
Net Change in Fund Balance	11,258,840	7,804,825	(3,055,745)	(10,860,570)
Fund Balance Beginning of Year	5,645,734	5,645,734	5,645,734	0
Prior Year Encumbrances Appropriated	725,059	725,059	725,059	0
Fund Balance End of Year	$17,629,633	$14,175,618	$3,315,048	($10,860,570)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$430,983	$3,476,917	$3,516,027	$39,110
Fines, Forfeitures and Settlements	98,034	790,878	799,774	8,896
Intergovernmental	3,809,945	30,736,417	31,082,155	345,738
Interest	38,277	308,797	312,271	3,474
Other	518	17,795	18,016	221
Total Revenues	4,377,757	35,330,804	35,728,243	397,439
Expenditures				
Current:				
General Government - Judicial:				
Law Enforcement CPT:				
Personal Services	0	176,272	176,272	0
Other	0	160,139	160,138	1
Total Law Enforcement CPT	0	336,411	336,410	1
Forensic Science Lab:				
Other	0	0	(109,821)	109,821
Community Based Corrections:				
Other	5,140,216	5,346,937	5,346,937	0
Law Library Board:				
Personal Services	324,838	235,069	235,069	0
Other	259,304	235,937	145,294	90,643
Total Law Library Board	584,142	471,006	380,363	90,643
Indigent Guardianship:				
Other	60,913	50,061	50,061	0
Domestic Relations - Legal Research:				
Other	5,175	2,949	2,949	0
Probation Supervision Fees:				
Other	403,416	375,588	375,588	0
Inspector General Vendor Fees:				
Other	21,939	12,534	12,534	0
Federal Forfeiture:				
Other	$320,889	$689,414	$623,926	$65,488

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Sheriff Commissary:				
Other	$1,475,978	$2,889,551	$2,863,573	$25,978
Residential Title IV-E Juvenile Court:				
Other	188,900	105,401	0	105,401
Administration Title IV-E Juvenile Court:				
Other	80,663	(458,538)	5,290	(463,828)
Urinalysis Testing:				
Other	163,378	139,080	139,738	(658)
Operation and Maintenance of Detention Facility:				
Other	4,040	0	0	0
Public Defender - Cleveland Municipality:				
Personal Services	2,135,935	2,373,543	2,373,543	0
Other	258,716	271,678	271,678	0
Total Public Defender - Cleveland Municipality	2,394,651	2,645,221	2,645,221	0
Public Defender - Lakewood:				
Other	216,433	0	0	0
Pre-Petition Pilot Program Grant:				
Personal Services	97,029	109,091	59,649	49,442
Other	(169,871)	(160,870)	12,360	(173,230)
Total Pre-Petition Pilot Program Grant	(72,842)	(51,779)	72,009	(123,788)
JJDP Block Grant:				
Other	14,428	14,428	240,331	(225,903)
Juvenile Justice Administration:				
Personal Services	$0	$10,000	$10,000	$0

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
COPS Technology and Equipment Grant:				
Other	$0	($200,000)	$0	($200,000)
Carrying Concealed Weapon Application:				
Personal Services	134,527	97,841	97,841	0
Other	71,084	50,239	25,676	24,563
Total Carrying Concealed Weapon Application	205,611	148,080	123,517	24,563
State Criminal Alien Assistance Program:				
Personal Services	0	54,219	54,219	0
Other	0	(35,037)	0	(35,037)
Total State Criminal Alien Assistance Program	0	19,182	54,219	(35,037)
High Visibility Enforcement OT:				
Personal Services	(41,752)	51,918	51,240	678
Other	(1,704)	2,199	2,143	56
Total High Visibility Enforcement OT	(43,456)	54,117	53,383	734
US Department of Justice Grant Sheriff:				
Personal Services	(656,041)	(238,904)	161,101	(400,005)
Other	(170,268)	(70,273)	29,972	(100,245)
Total US Department of Justice Grant Sheriff	(826,309)	(309,177)	191,073	(500,250)
JJDP Subgrant:				
Other	168	168	0	168
Domestic Relations Other Judicial Grants:				
Other	74,565	152,067	138,462	13,605
Supreme Court Parent Representation:				
Other	978	978	0	978
Second Chance Adult Reentry:				
Other	$171,380	($578,620)	$195,920	($774,540)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Adult Drug Court:				
Personal Services	$0	($299,166)	$0	($299,166)
Other	266,178	64,953	259,095	(194,142)
Total Adult Drug Court	266,178	(234,213)	259,095	(493,308)
SAMHSA-Veterans Treatment Court:				
Personal Services	73,531	256,528	0	256,528
Other	259,703	76,705	256,528	(179,823)
Total SAMHSA-Veterans Treatment Court	333,234	333,233	256,528	76,705
Juvenile Court Other Judicial Grants:				
Personal Services	0	45,000	45,000	0
Other	791,864	826,864	671,193	155,671
Total Judicial Court Other Judicial Grants	791,864	871,864	716,193	155,671
Juvenile Court Other Detention Grants:				
Personal Services	78,738	78,738	0	78,738
Other	118,804	118,804	0	118,804
Total Judicial Court Other Detention Grants	197,542	197,542	0	197,542
Veterens Treatment Court:				
Other	2,109	2,109	2,109	0
CCA Probation Improvements and Incentives:				
Personal Services	3,424,550	6,009,883	6,009,883	0
Other	3,209,948	5,975,711	5,843,493	132,218
Total CCA Probation Improvements and Incentives	6,634,498	11,985,594	11,853,376	132,218
Crisis Intervention and Behavioral Health:				
Other	246,150	246,150	246,150	0
Prosecutor Other Judicial Grants:				
Personal Services	(388,223)	(187,613)	319,802	(507,415)
Other	629,303	297,186	697,236	(400,050)
Total Prosecutor Other Judicial Grants	241,080	109,573	1,017,038	(907,465)
Sexual Assault Kit Initiative:				
Personal Services	1,203,226	(471,716)	1,255,872	(1,727,588)
Other	323,909	55,126	211,967	(156,841)
Total Sexual Assault Kit Initiative	$1,527,135	($416,590)	$1,467,839	($1,884,429)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Internet Crimes Against Children:				
Personal Services	($100,526)	$323,127	$498,127	($175,000)
Other	(106,288)	64,616	65,684	(1,068)
Total Internet Crimes Against Children	(206,814)	387,743	563,811	(176,068)
DOJ/BJA Medication Assisted Treatment:				
Personal Services	(206,832)	(124,099)	0	(124,099)
Other	(184,289)	7,978	108,878	(100,900)
Total DOJ/BJA Medication-Assisted Treatment	(391,121)	(116,121)	108,878	(224,999)
Medical Exam Other Judicial Grants:				
Other	29,264	29,236	14,619	14,617
Comp Opioid Stim and Sub Use Pro:				
Personal Services	0	(129,336)	0	(129,336)
Other	338,847	(179,699)	338,847	(518,546)
Total Comp Opioid Stim and Sub Use Pro	338,847	(309,035)	338,847	(647,882)
Community Correction Act Grant:				
Personal Services	420,008	525,010	525,010	0
Sheriff Other Judicial Grants:				
Personal Services	(87,195)	108,733	108,733	0
Other	36,533	187,181	287,182	(100,001)
Total Sheriff Other Judicial Grants	(50,662)	295,914	395,915	(100,001)
JJDP Block Grant:				
Other	80,598	255,490	0	255,490
Common Pleas Other Judicial Grants:				
Personal Services	(405,227)	(554,319)	0	(554,319)
Other	(1,490,075)	(816,528)	176,435	(992,963)
Total Common Pleas Other Judicial Grants	($1,895,302)	($1,370,847)	$176,435	($1,547,282)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operation Stonegarden:				
Personal Services	($5,767)	($84,777)	$35,774	($120,551)
Other	(62,025)	(134,517)	58,292	(192,809)
Total Operation Stonegarden	(67,792)	(219,294)	94,066	(313,360)
DNA Backlog Reduction Program:				
Personal Services	24,086	95,085	95,085	0
Other	714,963	537,059	733,684	(196,625)
Total DNA Backlog Reduction Program	739,049	632,144	828,769	(196,625)
Professional Continuing Education:				
Personal Services	(227,077)	(154,172)	39,980	(194,152)
Other	28,551	108,812	96,685	12,127
Total Professional Continuing Education	(198,526)	(45,360)	136,665	(182,025)
Operation Child Protect Program:				
Other	721	721	721	0
Total Expenditures	19,623,316	25,025,922	32,753,747	(7,727,825)
Excess of Revenues Over (Under) Expenditures	(15,245,559)	10,304,882	2,974,496	(7,330,386)
Other Financing Sources (Uses)				
Sale of Capital Assets	1,925	1,925	1,925	0
Transfers In	3,028	24,427	24,702	275
Transfers Out	0	(498,865)	(498,865)	0
Total Other Financing Sources (Uses)	4,953	(472,513)	(472,238)	275
Net Change in Fund Balance	(15,240,606)	9,832,369	2,502,258	(7,330,111)
Fund Balance Beginning of Year	22,039,177	22,039,177	22,039,177	0
Prior Year Encumbrances Appropriated	2,923,936	2,923,936	2,923,936	0
Fund Balance End of Year	$9,722,507	$34,795,482	$27,465,371	($7,330,111)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$12,838	$22,324	$21,175	($1,149)
Intergovernmental	35,057	60,958	57,821	(3,137)
Interest	497,183	864,512	820,030	(44,482)
Contributions and Donations	312,850	543,991	516,000	(27,991)
Total Revenues	857,928	1,491,785	1,415,026	(76,759)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	2,800	3	3	0
Consumer Affairs Grants Ole:				
Other	4,214	0	0	0
Tax Prepayment Special Interest:				
Personal Services	261,684	321,619	321,619	0
Other	39,900	85,441	85,441	0
Total Tax Prepayment Special Interest	301,584	407,060	407,060	0
Tax Certificate Administration:				
Other	36,860	1,938	1,938	0
Early Child Other Legislative and Executive Grant:				
Other	38,410	38,410	38,409	1
Human Resources Grants:				
Other	4,837	4,837	36,055	(31,218)
Board of Elections Grants:				
Other	148,823	47,821	47,821	0
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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Lean Ohio Grant:				
Personal Services	$826,103	$826,103	$438,306	$387,797
Other	(10,000)	(10,000)	0	(10,000)
Total Lean Ohio Grant	816,103	816,103	438,306	377,797
Total Expenditures	1,442,918	1,316,172	969,592	346,580
Net Change in Fund Balance	(584,990)	175,613	445,434	269,821
Fund Balance Beginning of Year	12,629,842	12,629,842	12,629,842	0
Fund Balance End of Year	$12,044,852	$12,805,455	$13,075,276	$269,821

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$22,699,514	$22,699,514	$20,006,344	($2,693,170)
Charges for Services	126,747	153,972	138,638	(15,334)
Licenses and Permits	1,139,980	1,384,845	1,246,928	(137,917)
Fines, Forfeitures and Settlements	752,095	913,643	822,653	(90,990)
Intergovernmental	8,261,416	9,783,579	8,926,243	(857,336)
Contributions and Donations	260,866	316,899	285,339	(31,560)
Other	75,074	91,200	82,118	(9,082)
Total Revenues	33,315,692	35,343,652	31,508,263	(3,835,389)
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	1,789,441	1,202,900	1,202,900	0
Juvenile Court Legal:				
Personal Services	1,029,914	950,340	950,340	0
Other	2,603,479	2,718,238	2,686,699	31,539
Total Juvenile Court Legal	3,633,393	3,668,578	3,637,039	31,539
Dog and Kennel:				
Personal Services	1,502,245	1,792,209	1,792,209	0
Other	1,242,447	1,014,302	972,629	41,673
Total Dog and Kennel	2,744,692	2,806,511	2,764,838	41,673
Dick Goddard's Best Friends:				
Other	200,000	399,974	400,049	(75)
Emergency Management:				
Personal Services	1,093,282	916,376	916,376	0
Other	357,625	363,696	363,696	0
Total Emergency Management	1,450,907	1,280,072	1,280,072	0
Fatherhood Initiative:				
Personal Services	275,517	257,800	257,800	0
Other	861,818	812,800	812,800	0
Total Fatherhood Initiative	1,137,335	1,070,600	1,070,600	0
Wireless 911 Government Assistance:				
Personal Services	1,935,855	2,407,436	2,407,436	0
Other	1,285,630	889,605	889,605	0
Total Wireless 911 Government Assistance	$3,221,485	$3,297,041	$3,297,041	$0

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
TB Control Program - Metrohealth:				
Other	$73,720	$73,720	$73,720	$0
Family Justice Center:				
Personal Services	154,545	211,704	211,704	0
Other	7,746	59,351	59,351	0
Total Family Justice Center	162,291	271,055	271,055	0
Human Services Other:				
Other	204,264	193,516	193,516	0
JFS Other Health & Safety Grant:				
Personal Services	301,226	301,226	0	301,226
Other	3,023,676	3,023,676	0	3,023,676
Total JFS Other Health & Safety Grant	3,324,902	3,324,902	0	3,324,902
Juvenile Court Probation:				
Personal Services	10,229,122	5,745,416	5,745,416	0
Other	3,418,845	6,377,104	6,314,199	62,905
Total Juvenile Court Probation	13,647,967	12,122,520	12,059,615	62,905
Juvenile Court Detention Services:				
Personal Services	1,569,625	1,904,663	1,904,663	0
Other	2,918,888	2,684,651	2,684,651	0
Total Juvenile Court Detention Services	4,488,513	4,589,314	4,589,314	0
Juvenile Intervention Services:				
Personal Services	972,999	888,739	888,739	0
Hazard Mitigation Asst Grants:				
Other	(74,143)	(74,143)	0	(74,143)
State SHSP-Law Enforcement:				
Personal Services	0	0	59,650	(59,650)
Other	122,773	119,629	0	119,629
Total State SHSP-Law Enforcement	122,773	119,629	59,650	59,979
Urban Area Security Initiative:				
Personal Services	(40,736)	(161,869)	98,131	(260,000)
Other	1,088,560	2,240,068	2,764,989	(524,921)
Total Urban Area Security Initiative	1,047,824	2,078,199	2,863,120	(784,921)
State Homeland Security Program Law Enforcement:				
Other	$272,994	($6,600)	$327,428	($334,028)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Port Security Grant:				
Other	$366,101	$267,798	$351,206	($83,408)
Public Safety Grant:				
Other	4,396	16,186	16,186	0
Total Health and Safety	38,791,854	37,590,511	35,346,088	2,244,423
Debt Service:				
Principal Retirement	482,751	482,751	482,751	0
Interest	11,439	11,439	11,439	0
Total Debt Service	494,190	494,190	494,190	0
Total Expenditures	39,286,044	38,084,701	35,840,278	2,244,423
Excess of Revenues Over (Under) Expenditures	(5,970,352)	(2,741,049)	(4,332,015)	(1,590,966)
Other Financing Sources (Uses)				
Transfers In	721,183	2,732,606	2,732,606	0
Net Change in Fund Balance	(5,249,169)	(8,443)	(1,599,409)	(1,590,966)
Fund Balance Beginning of Year	17,500,034	17,500,034	17,500,034	0
Prior Year Encumbrances Appropriated	1,223,199	1,223,199	1,223,199	0
Fund Balance End of Year	$13,474,064	$18,714,790	$17,123,824	($1,590,966)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$10,267	$55,267	$15,000	($40,267)
Expenditures				
Current:				
Public Works:				
21A-089 Cap Projects Funding:				
Other	15,000	15,000	15,000	0
Towpath - ODNR:				
Other	1,492	1,492	1,491	1
Total Expenditures	16,492	16,492	16,491	1
Net Change in Fund Balance	(6,225)	38,775	(1,491)	(40,266)
Fund Balance Beginning of Year	1,491	1,491	1,491	0
Fund Balance (Deficit) End of Year	($4,734)	$40,266	$0	($40,266)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$8,331	$59,951	$111,775	$51,824
Fines, Forfeitures and Settlements	7,024	50,553	94,256	43,703
Intergovernmental	82,687	595,052	1,109,446	514,394
Total Revenues	98,042	705,556	1,315,477	609,921
Expenditures				
Current:				
Social Services:				
Casey Family Program - HOPE Grant:				
Other	1,291	1,291	0	1,291
Veterans Services:				
Other	785,000	(425,650)	685,000	(1,110,650)
Social Impact:				
Other	(400,000)	(400,000)	0	(400,000)
Domestic Violence:				
Other	245,804	245,804	219,382	26,422
Children and Family Grants:				
Personal Services	107,628	107,628	0	107,628
Other	285,269	285,269	0	285,269
Total Children and Family Grants	392,897	392,897	0	392,897
Office of Re-Entry:				
Other	205,424	205,424	0	205,424
Early Childhood UPK Grants:				
Personal Services	60,000	60,000	60,000	0
Other	220,986	220,986	1,795,986	(1,575,000)
Total Early Childhood UPK Grants	280,986	280,986	1,855,986	(1,575,000)
The S.P.A.R.K. Project:				
Other	$17,105	$17,105	$0	$17,105

(continued)

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
JFS Other Social Services Grant:				
Personal Services	$376	$376	$0	$376
Other	(87,924)	(87,924)	291,204	(379,128)
Total JFS Other Social Services Grant	(87,548)	(87,548)	291,204	(378,752)
Ohio Start Grant:				
Personal Services	159,945	159,945	0	159,945
Other	141,186	141,186	0	141,186
Total Ohio Start Grant	301,131	301,131	0	301,131
Helping Ohio Parent Effectively:				
Other	87	87	87	0
Adoption Opportunities Grant:				
Other	172,556	172,556	0	172,556
Total Expenditures	1,914,733	704,083	3,051,659	(2,347,576)
Excess of Revenues Over (Under) Expenditures	(1,816,691)	1,473	(1,736,182)	(1,737,655)
Other Financing Sources (Uses)				
Transfers In	116,240	836,519	1,559,650	723,131
Transfers Out	0	(3,710,650)	(3,710,650)	0
Total Other Financing Sources (Uses)	116,240	(2,874,131)	(2,151,000)	723,131
Net Change in Fund Balance	(1,700,451)	(2,872,658)	(3,887,182)	(1,014,524)
Fund Balance Beginning of Year	10,805,446	10,805,446	10,805,446	0
Prior Year Encumbrances Appropriated	180,304	180,304	180,304	0
Fund Balance End of Year	$9,285,299	$8,113,092	$7,098,568	($1,014,524)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Excise Tax	$21,924,208	$21,924,208	$4,141,457	($17,782,751)
Interest	822	822	148	(674)
Total Revenues	21,925,030	21,925,030	4,141,605	(17,783,425)
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	21,924,731	6,250,396	6,250,396	0
Net Change in Fund Balance	299	15,674,634	(2,108,791)	(17,783,425)
Fund Balance Beginning of Year	3,117,647	3,117,647	3,117,647	0
Fund Balance End of Year	$3,117,946	$18,792,281	$1,008,856	($17,783,425)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	$503,949	$503,949	$517,051	$13,102
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	503,949	372,897	372,897	0
Net Change in Fund Balance	0	131,052	144,154	13,102
Fund Balance Beginning of Year	931,137	931,137	931,137	0
Fund Balance End of Year	$931,137	$1,062,189	$1,075,291	$13,102

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Hotel/Lodging Taxes	$33,751,500	$33,751,500	$37,209,011	$3,457,511
Expenditures				
Current:				
General Government - Legislative and Executive:				
Hotel/Lodging Tax:				
Other	31,623,009	31,623,009	36,095,454	(4,472,445)
Net Change in Fund Balance	2,128,491	2,128,491	1,113,557	(1,014,934)
Fund Balance Beginning of Year	1,755,829	1,755,829	1,755,829	0
Fund Balance End of Year	$3,884,320	$3,884,320	$2,869,386	($1,014,934)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	$15,579,033	$15,579,033	$4,353,096	($11,225,937)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
COVID-19 CARES Act:				
Other	18,622,674	22,033,980	23,064,775	(1,030,795)
Community Development:				
Treasury Emergency Rental				
Assistance COVID-19:				
Personal Services	387,085	47,650	33,517	14,133
Other	13,045,735	9,319,326	8,949,069	370,257
Total Community Development	13,432,820	9,366,976	8,982,586	384,390
Intergovernmental	214,596	214,596	214,596	0
Total Expenditures	32,270,090	31,615,552	32,261,957	(646,405)
Excess of Revenues Over (Under) Expenditures	(16,691,057)	(16,036,519)	(27,908,861)	(11,872,342)
Other Financing Sources (Uses)				
Transfers In	7,326,533	7,326,533	0	(7,326,533)
Transfers Out	0	(3,413,758)	(3,413,758)	0
Total Other Financing Sources (Uses)	7,326,533	3,912,775	(3,413,758)	(7,326,533)
Net Change in Fund Balance	(9,364,524)	(12,123,744)	(31,322,619)	(19,198,875)
Fund Balance Beginning of Year	32,527,961	32,527,961	32,527,961	0
Prior Year Encumbrances Appropriated	213,639	213,639	213,639	0
Fund Balance End of Year	$23,377,076	$20,617,856	$1,418,981	($19,198,875)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	$36,238	$0	$0	$0
Expenditures				
Current:				
Social Services:				
Workforce Innovation and Opportunities:				
Other	131,499	131,499	0	131,499
Excess of Revenues Over (Under) Expenditures	(95,261)	(131,499)	0	131,499
Other Financing Sources (Uses)				
Transfers Out	0	(1,193,396)	(1,193,396)	0
Net Change in Fund Balance	(95,261)	(1,324,895)	(1,193,396)	131,499
Fund Balance Beginning of Year	1,072,491	1,072,491	1,072,491	0
Prior Year Encumbrances Appropriated	120,905	120,905	120,905	0
Fund Balance (Deficit) End of Year	$1,098,135	($131,499)	$0	$131,499

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Housing
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$536,592	$536,592	$579,706	$43,114
Intergovernmental	9,264,495	9,264,495	10,008,895	744,400
Interest	140,280	140,280	151,553	11,273
Total Revenues	9,941,367	9,941,367	10,740,154	798,787
Expenditures				
Current:				
Community Development:				
Neighborhood Stabilization:				
Personal Services	2,009	2,009	2,009	0
Other	(2,065,196)	(2,065,196)	0	(2,065,196)
Total Neighborhood Stabilization	(2,063,187)	(2,063,187)	2,009	(2,065,196)
Lead Hazard Reduction:				
Personal Services	91,587	91,587	91,587	0
Other	1,490,804	1,490,804	2,369,885	(879,081)
Total Hazard Reduction	1,582,391	1,582,391	2,461,472	(879,081)
Home:				
Personal Services	217,212	217,213	217,213	0
Other	(15,972,322)	(15,972,322)	1,453,078	(17,425,400)
Total Home	(15,755,110)	(15,755,109)	1,670,291	(17,425,400)
Lead Hazard Control:				
Personal Services	10,469	10,469	10,469	0
Other	160	159	159	0
Total Lead Hazard Control	10,629	10,628	10,628	0
Emergency Solutions Development:				
Other	344,914	344,914	344,748	166
CDBG:				
Personal Services	899,716	899,716	899,716	0
Other	191,709	191,709	1,557,522	(1,365,813)
Total CDBG	$1,091,425	$1,091,425	$2,457,238	($1,365,813)

(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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
COVID-19 CARES Act CDBG:				
Other	$102,879	$102,879	$102,879	$0
HUD ARAP Funds:				
Personal Services	15,105	15,105	15,105	0
Other	(2,056,223)	(2,056,223)	2,966,124	(5,022,347)
Total HUD ARAP Funds	(2,041,118)	(2,041,118)	2,981,229	(5,022,347)
CDSG Grant:				
Personal Services	92,425	92,425	92,425	0
Other	747,859	747,859	1,409,728	(661,869)
Total CDSG Grant	840,284	840,284	1,502,153	(661,869)
Housing Project Fund:				
Other	367,550	367,550	367,550	0
Total Expenditures	(15,519,343)	(15,519,343)	11,900,197	(27,419,540)
Excess of Revenues Over (Under) Expenditures	25,460,710	25,460,710	(1,160,043)	(26,620,753)
Other Financing Sources (Uses)				
Transfers In	7,983,098	7,983,098	8,624,541	641,443
Transfers Out	(445,041)	(445,041)	(445,041)	0
Total Other Financing Sources (Uses)	7,538,057	7,538,057	8,179,500	641,443
Net Change in Fund Balance	32,998,767	32,998,767	7,019,457	(25,979,310)
Fund Balance Beginning of Year	367,663	367,663	367,663	0
Prior Year Encumbrances Appropriated	1,038,990	1,038,990	1,038,990	0
Fund Balance End of Year	$34,405,420	$34,405,420	$8,426,110	($25,979,310)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Interest	$951,400	$951,400	$2,900,168	$1,948,768
Other	417,649	417,649	1,273,127	855,478
Total Revenues	1,369,049	1,369,049	4,173,295	2,804,246
Expenditures				
Current:				
Health and Safety:				
Opioid Mitigation Programs:				
Other	23,857,435	23,857,435	14,521,217	9,336,218
Net Change in Fund Balance	(22,488,386)	(22,488,386)	(10,347,922)	12,140,464
Fund Balance Beginning of Year	76,078,609	76,078,609	76,078,609	0
Prior Year Encumbrances Appropriated	6,093,161	6,093,161	6,093,161	0
Fund Balance End of Year	$59,683,384	$59,683,384	$71,823,848	$12,140,464

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$374,964	$374,964	$374,964	$0
Intergovernmental	22,054	22,054	22,054	0
Total Revenues	397,018	397,018	397,018	0
Expenditures				
Current:				
Legislative and Executive:				
GF-27th Pay Reserve:				
Other	818,405	0	0	0
HHS 27th Pay Reserve:				
Other	397,018	0	0	0
Total Expenditures	1,215,423	0	0	0
Excess of Revenues Over (Under) Expenditures	(818,405)	397,018	397,018	0
Other Financing Sources (Uses)				
Transfers In	818,405	818,405	818,405	0
Net Change in Fund Balance	0	1,215,423	1,215,423	0
Fund Balance Beginning of Year	9,370,691	9,370,691	9,370,691	0
Fund Balance End of Year	$9,370,691	$10,586,114	$10,586,114	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$7,520,332	$7,520,332	$3,112,057	($4,408,275)
Expenditures				
Current:				
Health and Safety:				
21A-092:				
Other	482,131	482,131	482,131	0
ADAMHS-Pathways:				
Other	294,507	294,507	294,506	1
Diversion Center:				
Personal Services	108,984	108,984	0	108,984
Other	313,481	313,481	0	313,481
Total Diversion Center	422,465	422,465	0	422,465
Substance Abuse and Mental Health Service:				
Mental Health Service:				
Other	3,008,579	3,128,767	119,671	3,009,096
ADAMHS Board Grants:				
Other	(4,836,629)	(4,836,629)	2,000,000	(6,836,629)
Total Expenditures	(628,947)	(508,759)	2,896,308	(3,405,067)
Net Change in Fund Balance	8,149,279	8,029,091	215,749	(7,813,342)
Fund Balance Beginning of Year	113,167	113,167	113,167	0
Fund Balance End of Year	$8,262,446	$8,142,258	$328,916	($7,813,342)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	$14,887,034	$14,887,034	$13,558,461	($1,328,573)
Sales Tax	3,252,239	4,833,774	5,030,613	196,839
Hotel/Lodging Taxes	1,777,847	2,642,397	2,750,000	107,603
Excise Tax	6,075,327	8,199,602	8,463,991	264,389
Payments in Lieu of Taxes	450,680	669,842	697,119	27,277
Intergovernmental	2,406,964	3,577,448	3,723,128	145,680
Interest	534,755	794,801	827,167	32,366
Other	53,327	79,259	82,486	3,227
Total Revenues	29,438,173	35,684,157	35,132,965	(551,192)
Expenditures				
Current:				
General Government - Legistive and Executive:				
Bond Retirement - Various General Obligation Bonds:				
Other	282,501	206,136	206,136	0
Shaker Square Series:				
Other	2,600	2,500	2,500	0
Rock-n-Roll Bonds:				
Other	3,189,250	0	0	0
Medical Mart:				
Other	0	3,300	3,300	0
2013 Economic Development Revenue Bonds :				
Other	3,300	3,300	3,300	0
Debt Service County Hotel:				
Other	0	1,425	1,425	0
Sales Tax Bonds Debt Service:				
Other	15,250	15,250	15,250	0
Total General Government - Legistive and Executive	3,492,901	231,911	231,911	0
Community Development				
Other	1,707,006	18,759,506	18,759,506	0
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
30A-900 Bond Retirement	10,350,000	10,350,000	10,350,000	0
30A-910 Brownfield Debt Service	1,090,250	1,090,250	1,090,250	0
30A-912 Shaker Square Series 2000A	145,000	145,000	145,000	0
30A-913 Community Redevelopment	259,725	259,725	259,725	0
30A-915 Medical Mart	26,274,047	26,274,047	26,274,047	0
30A-916 Series '13 Econ. Dev. Revenue Bonds	300,000	300,000	300,000	0
30A-919 County Hotel	5,152,744	5,152,744	5,152,744	0
30A-920 Western Reserve Series 2014B	8,900,000	8,900,000	8,900,000	0
30A-921 Med Mart Refunding Series 2014C	75,000	75,000	75,000	0
30A-922 Excise Tax	5,250,000	5,250,000	5,250,000	0
30A-924 Sales Tax Bonds	6,046,000	6,046,000	6,046,000	0
Progressive Field Improvements 2022	2,550,000	2,550,000	2,550,000	0
2022 Economic Development Revenue Bonds - Med Mart	1,025,000	1,025,000	1,025,000	0
Flats East Bank Guarantee	145,000	145,000	145,000	0
Total Principal Retirement	$67,562,766	$67,562,766	$67,562,766	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Interest:				
Bond Retirement - Various General				
30A-900 Bond Retirement	$7,207,896	$7,207,896	$7,207,896	$0
30A-910 Brownfield Debt Service	95,578	0	0	0
30A-912 Shaker Square Series 2000A	5,000	5,000	5,000	0
30A-913 Community Redevelopment	13,869	0	0	0
30A-915 Medical Mart	5,503	0	0	0
30A-916 Series '13 Econ. Dev. Revenue Bonds	400,528	390,528	390,528	0
30A-919 County Hotel	15,588,600	6,647,871	6,647,871	0
30A-920 Western Reserve Series 2014B	426,230	426,230	426,230	0
30A-921 Med Mart Refunding Series 2014C	606,900	606,900	606,900	0
30A-922 Excise Tax	1,523,475	1,516,468	1,516,468	0
30A-924 Sales Tax Bonds	3,588,113	3,247,175	3,247,175	0
Economic Development Revenue Bonds	1,522,819	1,426,647	1,426,647	0
Flats East Bank Guarantee	1,215,625	13,937	13,937	0
2025 Sports Facilities Capital Improvement	0	604,291	604,291	0
Total Interest	32,200,136	22,092,943	22,092,943	0
Issuance Costs:				
2025 Sports Facilities Capital Improvement	0	17,500	17,500	0
County Jail	0	0	66,812	(66,812)
Total Issuance Costs	0	17,500	84,312	(66,812)
Total Expenditures	104,962,809	108,664,626	108,731,438	(66,812)
Excess of Revenues Over (Under) Expenditures	(75,524,636)	(72,980,469)	(73,598,473)	(618,004)
Other Financing Sources (Uses)				
General Obligation Notes Issued	36,022,405	53,539,773	55,720,000	2,180,227
Premium On General Obligation Notes	258,903	384,805	400,475	15,670
Transfers In	34,102,672	50,686,491	52,750,528	2,064,037
Transfers Out	0	(20,000,000)	(20,000,000)	0
Total Other Financing Sources (Uses)	70,383,980	84,611,069	88,871,003	4,259,934
Net Change in Fund Balance	(5,140,656)	11,630,600	15,272,530	3,641,930
Fund Balance Beginning of Year	5,140,657	5,140,657	5,140,657	0
Fund Balance End of Year	$1	$16,771,257	$20,413,187	$3,641,930

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$69	$69	$125	$56
Intergovernmental	1,503,416	1,503,416	2,718,778	1,215,362
Other	5,979,913	5,979,913	10,814,077	4,834,164
Total Revenues	7,483,398	7,483,398	13,532,980	6,049,582
Expenditures				
Current:				
Capital Outlay:				
40A-055:				
Personal Services	1,109,451	1,585,202	1,585,202	0
Other	6,750,174	13,775,127	11,287,993	2,487,134
Total 40A-055	7,859,625	15,360,329	12,873,195	2,487,134
Technology Capital Improvements:				
Other	906,991	3,701,267	2,794,276	906,991
Capital Projects:				
Personal Services	0	1,617,607	1,617,607	0
Other	10,489,830	6,813,333	6,323,503	489,830
Total Capital Projects	10,489,830	8,430,940	7,941,110	489,830
Maintenance Projects:				
Other	983,488	1,202,488	1,202,488	0
Community Projects:				
Other	(86,338)	(86,338)	22,225	(108,563)
New Cuyahoga County Corrections Center:				
Other	10,407,568	10,407,568	10,256,127	151,441
Other Capital Projects:				
Other	1,117,471	1,117,471	1,117,070	401
Airport Capital Projects:				
Personal Services	20,794	25,382	20,794	4,588
Other	421,998	1,914,214	1,764,213	150,001
Total Airport Capital Projects	442,792	1,939,596	1,785,007	154,589
Total Expenditures	32,121,427	42,073,321	37,991,498	4,081,823
Excess of Revenues Over (Under) Expenditures	(24,638,029)	(34,589,923)	(24,458,518)	10,131,405
Other Financing Sources (Uses)				
Transfers In	22,949,957	22,949,957	33,063,216	10,113,259
Transfers Out	(3,005,090)	(3,005,090)	(85,240)	2,919,850
Total Other Financing Sources (Uses)	19,944,867	19,944,867	32,977,976	13,033,109
Net Change in Fund Balance	(4,693,162)	(14,645,056)	8,519,458	23,164,514
Fund Balance Beginning of Year	17,904,956	17,904,956	17,904,956	0
Prior Year Encumbrances Appropriated	5,174,944	5,174,944	5,174,944	0
Fund Balance End of Year	$18,386,738	$8,434,844	$31,599,358	$23,164,514

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$197	$197	$501	$304
Intergovernmental	17,868,025	17,868,025	45,983,854	28,115,829
Total Revenues	17,868,222	17,868,222	45,984,355	28,116,133
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	0	620,130	620,130	0
Other	9,384,819	9,384,819	8,362,743	1,022,076
Total Ohio Department of Public Works Integrating	9,384,819	10,004,949	8,982,873	1,022,076
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	(89,942)	451,335	452,364	(1,029)
Other	34,027,231	35,627,031	43,605,376	(7,978,345)
Total Ohio Department of Transportation - Local Public Agencies	33,937,289	36,078,366	44,057,740	(7,979,374)
Total Expenditures	43,322,108	46,083,315	53,040,613	(6,957,298)
Excess of Revenues Over (Under) Expenditures	(25,453,886)	(28,215,093)	(7,056,258)	21,158,835
Other Financing Sources (Uses)				
OPWC Loans Issued	338,448	338,448	338,448	0
Transfers In	3,638,276	3,638,276	9,256,779	5,618,503
Total Other Financing Sources (Uses)	3,976,724	3,976,724	9,595,227	5,618,503
Net Change in Fund Balance	(21,477,162)	(24,238,369)	2,538,969	26,777,338
Fund Balance Beginning of Year	1,341,338	1,341,338	1,341,338	0
Prior Year Encumbrances Appropriated	3,901,624	3,901,624	3,901,624	0
Fund Balance (Deficit) End of Year	($16,234,200)	($18,995,407)	$7,781,931	$26,777,338

Cuyahoga County, Ohio

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Convention Center Hotel Construction
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues	$0	$0	$0	$0
Expenditures				
Current:				
Capital Outlay:				
Hotel Capital Projects:				
Other	5,852,700	5,852,700	0	5,852,700
Net Change in Fund Balance	(5,852,700)	(5,852,700)	0	5,852,700
Fund Balance Beginning of Year	4,913,112	4,913,112	4,913,112	0
Fund Balance (Deficit) End of Year	($939,588)	($939,588)	$4,913,112	$5,852,700

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,385,659	$1,426,602	$1,315,999	($110,603)
Other	204,730	210,780	194,438	(16,342)
Total Revenues	1,590,389	1,637,382	1,510,437	(126,945)
Expenses				
Personal Services	826,112	1,034,968	1,032,968	2,000
Other	506,037	675,494	580,595	94,899
Total Expenses	1,332,149	1,710,462	1,613,563	96,899
Excess of Revenues Over (Under) Expenses Before Transfers	258,240	(73,080)	(103,126)	(30,046)
Transfers Out	(183,825)	(183,825)	(101,539)	82,286
Net Change in Fund Equity	74,415	(256,905)	(204,665)	52,240
Fund Equity Beginning of Year	245,862	245,862	245,862	0
Prior Year Encumbrances Appropriated	105,987	105,987	105,987	0
Fund Equity End of Year	$426,264	$94,944	$147,184	$52,240

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$5,217,528	$5,088,832	$5,098,331	$9,499
Other	1,682	1,641	1,644	3
Total Revenues	5,219,210	5,090,473	5,099,975	9,502
Expenses				
Personal Services	304,172	437,759	437,759	0
Other	420,315	4,604,099	5,574,116	(970,017)
Principal Retirement	26,894	26,894	26,894	0
Total Expenses	751,381	5,068,752	6,038,769	(970,017)
Excess of Revenues Over (Under) Expenses Before Transfers	4,467,829	21,721	(938,794)	(960,515)
Transfers In	9,743	9,502	9,520	18
Transfers Out	(1,212,155)	(3,397,840)	(3,397,840)	0
Net Change in Fund Equity	3,265,417	(3,366,617)	(4,327,114)	(960,497)
Fund Equity Beginning of Year	8,018,020	8,018,020	8,018,020	0
Prior Year Encumbrances Appropriated	181	181	181	0
Fund Equity End of Year	$11,283,618	$4,651,584	$3,691,087	($960,497)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	$714,014	$2,577,416	$506,182	($2,071,234)
Expenses				
Personal Services	66,122	71,493	71,493	0
Other	681,791	415,832	415,832	0
Total Expenses	747,913	487,325	487,325	0
Net Change in Fund Equity	(33,899)	2,090,091	18,857	(2,071,234)
Fund Equity Beginning of Year	2,421,796	2,421,796	2,421,796	0
Fund Equity End of Year	$2,387,897	$4,511,887	$2,440,653	($2,071,234)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Donations	$130	$44,016	$15,000	($29,016)
Intergovernmental	173,361	58,977,011	20,098,601	(38,878,410)
Total Revenues	173,491	59,021,027	20,113,601	(38,907,426)
Expenses				
Personal Services	2,475	196,700	345,538	(148,838)
Other	(18,037,393)	1,852,925	19,990,318	(18,137,393)
Total Expenses	(18,034,918)	2,049,625	20,335,856	(18,286,231)
Excess of Revenues Over (Under) Expenses Before Transfers	18,208,409	56,971,402	(222,255)	(57,193,657)
Transfers In	1,509	513,517	175,000	(338,517)
Net Change in Fund Equity	18,209,918	57,484,919	(47,255)	(57,532,174)
Fund Equity Beginning of Year	92,207	92,207	92,207	0
Prior Year Encumbrances Appropriated	89,049	89,049	89,049	0
Fund Equity End of Year	$18,391,174	$57,666,175	$134,001	($57,532,174)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$47,183,909	$55,088,144	$51,112,763	($3,975,381)
Other	7,693	8,983	8,335	(648)
Total Revenues	47,191,602	55,097,127	51,121,098	(3,976,029)
Expenses				
Personal Services	25,365,374	28,869,947	28,869,946	1
Other	25,309,713	25,218,047	24,920,812	297,235
Principal Retirement	28,997	28,997	28,997	0
Interest and Fiscal Charges	6,050	6,050	6,050	0
Total Expenses	50,710,134	54,123,041	53,825,805	297,236
Excess of Revenues Over (Under) Expenses Before Transfers	(3,518,532)	974,086	(2,704,707)	(3,678,793)
Transfers In	3,461,751	4,041,663	3,750,000	(291,663)
Net Change in Fund Equity	(56,781)	5,015,749	1,045,293	(3,970,456)
Fund Deficit Beginning of Year	(240,455)	(240,455)	(240,455)	0
Prior Year Encumbrances Appropriated	264,003	264,003	264,003	0
Fund Equity (Deficit) End of Year	($33,233)	$5,039,297	$1,068,841	($3,970,456)

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$2,162,448	$2,624,639	$2,725,715	$101,076
Other	41,246	50,944	53,065	2,121
Sale of Capital Assets	4,126	4,126	4,126	0
Total Revenues	2,207,820	2,679,709	2,782,906	103,197
Expenses				
Personal Services	1,933	446,480	446,480	0
Other	1,223,676	3,127,842	3,601,517	(473,675)
Total Expenses	1,225,609	3,574,322	4,047,997	(473,675)
Excess of Revenues Over (Under) Expenses Before Transfers	982,211	(894,613)	(1,265,091)	(370,478)
Transfer In	294,046	356,894	370,638	13,744
Transfer Out	(1,360,172)	(1,360,172)	(1,360,172)	0
Net Change in Fund Equity	(83,915)	(1,897,891)	(2,254,625)	(356,734)
Fund Equity Beginning of Year	2,371,567	2,371,567	2,371,567	0
Prior Year Encumbrances Appropriated	886,952	886,952	886,952	0
Fund Equity End of Year	$3,174,604	$1,360,628	$1,003,894	($356,734)

Cuyahoga County, Ohio

Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,680,145	$2,422,357	$2,422,357	$0
Other	592	854	854	0
Total Revenues	1,680,737	2,423,211	2,423,211	0
Expenses				
Personal Services	411,184	459,341	459,341	0
Other	1,455,581	1,910,796	1,910,796	0
Total Expenses	1,866,765	2,370,137	2,370,137	0
Net Change in Fund Equity	(186,028)	53,074	53,074	0
Fund Equity Beginning of Year	186,028	186,028	186,028	0
Fund Equity End of Year	$0	$239,102	$239,102	$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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$1,198,813	$1,904,775	$1,904,624	($151)
Expenses				
Personal Services	785,306	873,912	873,912	0
Other	769,690	776,096	776,096	0
Principal Retirement	74,156	74,156	74,156	0
Interest	3,174	3,174	3,174	0
Total Expenses	1,632,326	1,727,338	1,727,338	0
Net Change in Fund Equity	(433,513)	177,437	177,286	(151)
Fund Equity Beginning of Year	1,726,195	1,726,195	1,726,195	0
Fund Equity End of Year	$1,292,682	$1,903,632	$1,903,481	($151)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$181,542,584	$157,405,298	$149,150,174	($8,255,124)
Other	1,380,543	560,228	279,674	(280,554)
Total Revenues	182,923,127	157,965,526	149,429,848	(8,535,678)
Expenses				
Personal Services	752,856	2,018,512	2,018,512	0
Claims	134,044,962	134,044,962	134,044,962	0
Other	8,580,778	12,512,843	11,227,744	1,285,099
Total Expenses	143,378,596	148,576,317	147,291,218	1,285,099
Excess of Revenues Over (Under) Expenses Before Transfers	39,544,531	9,389,209	2,138,630	(7,250,579)
Other Financing Sources (Uses)				
Transfers In	612,070	528,561	500,000	(28,561)
Net Change in Fund Equity	40,156,601	9,917,770	2,638,630	(7,279,140)
Fund Equity Beginning of Year	18,671,085	18,671,085	18,671,085	0
Prior Year Encumbrances Appropriated	412,496	412,496	412,496	0
Fund Equity End of Year	$59,240,182	$29,001,351	$21,722,211	($7,279,140)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$6,543,380	$6,999,884	$6,998,250	($1,634)
Other	463,259	495,579	495,463	(116)
Total Revenues	7,006,639	7,495,463	7,493,713	(1,750)
Expenses				
Personal Services	531,750	516,146	516,146	0
Claims	1,778,427	1,778,427	1,778,427	0
Other	4,899,250	2,727,017	2,727,017	0
Total Expenses	7,209,427	5,021,590	5,021,590	0
Net Change in Fund Equity	(202,788)	2,473,873	2,472,123	(1,750)
Fund Equity Beginning of Year	1,100,255	1,100,255	1,100,255	0
Fund Equity End of Year	$897,467	$3,574,128	$3,572,378	($1,750)

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, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	$14,397,513	$15,779,063	$15,779,063	$0
Intergovernmental	234,077	256,538	256,538	0
Other	1,040	1,140	1,140	0
Total Revenues	14,632,630	16,036,741	16,036,741	0
Expenses				
Personal Services	12,697,118	13,535,895	13,535,895	0
Other	2,269,512	2,415,070	2,390,032	25,038
Total Expenses	14,966,630	15,950,965	15,925,927	25,038
Net Change in Fund Equity	(334,000)	85,776	110,814	25,038
Fund Equity Beginning of Year	308,963	308,963	308,963	0
Prior Year Encumbrances Appropriated	25,038	25,038	25,038	0
Fund Equity End of Year	$1	$419,777	$444,815	$25,038

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)

	2025	2024	2023	2022
Governmental Activities				
Net Investment in Capital Assets	$756,019,879	$660,807,841	$543,217,848	$519,338,125
Restricted for:				
Capital Projects	32,568,903	29,600,108	84,961,071	62,777,729
Health and Human Services	61,416,467	59,584,252	74,453,414	69,232,404
Motor Vehicle	68,958,811	60,006,637	49,036,162	63,163,806
Developmental Disabilities	185,180,652	208,040,681	228,843,555	246,518,449
Community Development Programs	77,885,173	79,165,500	122,292,591	92,165,663
Children's Services	6,318,669	9,072,644	17,282,582	10,012,564
Alcohol and Drug Preventative Services	14,858,404	19,918,809	42,179,249	45,360,642
Opioid Healthcare Programs	82,144,979	80,203,528	84,733,640	92,924,284
Health and Safety Services	20,633,703	22,276,592	25,017,387	21,447,329
Land Reutilization	278,545	134,496	0	0
Convention Center Hotel Operations	15,589,770	18,917,143	12,761,589	9,581,003
Tax Assessment Operations	21,648,131	54,840,695	52,260,870	48,028,557
General Government	19,415,208	16,990,893	15,860,861	16,385,918
Judicial Services	55,872,448	53,223,337	52,306,561	53,049,335
Social Services	7,651,156	12,141,918	9,179,934	13,885,915
Infrastructure System Operations	0	1,491	278,915	863,863
Unclaimed Monies	26,339,159	24,935,661	23,096,246	21,777,811
Pension and OPEB Plans	65,557,805	33,584,578	6,613,218	95,970,104
Other Purposes	5,650,593	5,763,688	4,950,932	3,992,957
Unrestricted (Deficit)	(665,537,625)	(552,438,749)	(358,395,409)	(345,254,729)
Total Governmental Activities Net Position	858,450,830	896,771,743	1,090,931,216	1,141,221,729
Business-Type Activities				
Net Investment in Capital Assets	87,422,767	84,555,896	84,685,423	85,226,955
Restricted for Pension and OPEB Plans	1,234,862	624,115	120,301	1,991,304
Unrestricted	41,651,501	42,710,807	49,427,300	55,918,437
Total Business-Type Activities Net Position	130,309,130	127,890,818	134,233,024	143,136,696
Primary Government				
Net Investment in Capital Assets	843,442,646	745,363,737	627,903,271	604,565,080
Restricted	769,203,438	789,026,766	906,229,078	969,129,637
Unrestricted (Deficit)	(623,886,124)	(509,727,942)	(308,968,109)	(289,336,292)
Total Primary Government Net Position	$988,759,960	$1,024,662,561	$1,225,164,240	$1,284,358,425

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.

2021	2020	2019	2018	2017	2016
$502,987,054	$482,255,245	$468,848,320	$423,192,406	$416,416,617	$409,411,888
46,807,600	44,460,770	47,528,162	57,353,207	76,980,486	96,036,514
74,540,786	60,461,116	61,976,187	60,852,989	98,495,983	112,488,018
75,414,856	59,639,335	58,588,705	53,087,714	49,365,241	55,770,739
231,657,244	192,475,745	170,022,052	136,056,761	129,264,904	122,957,057
51,692,984	68,838,866	61,640,997	61,537,064	68,373,687	64,166,170
23,650,421	20,137,921	15,663,178	8,409,965	4,413,564	13,083,883
50,692,173	36,338,281	27,913,292	19,049,096	18,588,366	21,769,950
103,984,079	113,151,416	114,280,296	0	0	0
13,424,389	12,303,369	10,623,596	11,124,058	10,909,175	14,612,699
0	0	409,387	1,726,086	506,344	546,792
7,487,321	7,986,505	10,069,344	7,697,199	5,531,828	4,756,077
39,592,849	33,796,158	25,079,142	29,608,737	26,189,697	24,554,830
17,688,624	21,230,000	28,407,049	39,882,119	20,456,145	9,094,835
53,646,785	46,493,991	44,208,188	40,341,527	35,392,019	30,899,727
7,528,519	6,403,307	6,024,680	6,190,400	5,830,877	4,935,298
1,009,624	913,459	917,847	891,753	892,272	910,338
18,918,586	18,023,441	16,456,309	16,111,160	13,911,544	13,349,611
7,280,834	0	0	0	0	0
5,100,049	4,028,558	4,308,908	4,213,157	3,750,250	5,819,382
(353,471,146)	(916,207,807)	(889,898,966)	(620,180,505)	(532,755,287)	(202,285,238)
979,633,631	312,729,676	283,066,673	357,144,893	452,513,712	802,878,570
86,992,450	85,604,355	90,578,531	94,706,643	58,456,906	43,312,792
560,060	0	0	0	0	0
52,459,068	41,016,156	54,853,064	55,196,702	50,578,656	66,272,174
140,011,578	126,620,511	145,431,595	149,903,345	109,035,562	109,584,966
589,979,504	567,859,600	559,426,851	517,899,049	474,873,523	452,724,680
830,677,783	746,682,238	704,117,319	554,132,992	568,852,382	595,751,920
(301,012,078)	(875,191,651)	(835,045,902)	(564,983,803)	(482,176,631)	(136,013,064)
$1,119,645,209	$439,350,187	$428,498,268	$507,048,238	$561,549,274	$912,463,536

Cuyahoga County, Ohio

Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2025	2024	2023	2022
Program Revenues				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	$49,630,258	$41,322,393	$45,675,534	$55,632,974
Legislative and Executive - External Portion	2,626,858	1,943,183	4,144,661	4,258,649
Judicial	85,503,504	82,647,995	69,989,707	67,652,001
Public Works	3,103,808	3,148,014	2,952,620	2,254,129
Health and Safety Services - Primary Government	7,646,375	2,318,080	2,550,027	1,932,836
Social Services	5,136,907	5,869,300	4,152,233	3,907,440
Community Development	40,647,520	35,317,197	28,380,589	27,629,824
Operating Grants and Contributions	453,796,877	406,541,612	406,818,784	471,941,104
Capital Grants, Contributions and Interest	64,883,624	33,612,029	35,055,066	22,163,452
Total Governmental Activities Program Revenues	712,975,731	612,719,803	599,719,221	657,372,409
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	29,262,522	29,306,669	28,724,789	27,086,816
Airport	969,987	779,018	1,432,276	961,549
Parking Garage	5,105,395	4,925,768	4,661,422	4,639,250
Public Utilities	0	9,387	540	0
Information Systems	504,600	525,951	507,766	496,950
Operating Grants and Contributions	15,640,039	114,400	152,120	106,441
Capital Grants, Contributions and Interest	4,474,141	408,134	183,244	0
Total Business-Type Activities Program Revenues	55,956,684	36,069,327	35,662,157	33,291,006
Total Primary Government Program Revenues	768,932,415	648,789,130	635,381,378	690,663,415
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	244,571,732	182,116,114	254,008,988	242,443,729
Legislative and Executive - External Portion	2,626,858	1,943,183	4,144,661	4,258,649
Judicial	546,027,558	568,532,434	520,557,571	346,147,525
Public Works	68,695,132	73,432,901	78,359,139	68,383,861
Health and Safety Services - Primary Government	163,036,769	163,413,980	153,384,944	145,845,739
Health and Safety Services - Intergovernmental	214,596	1,150,220	1,944,748	1,175,883
Social Services	561,217,520	547,841,615	522,225,689	420,342,569
Community Development	197,291,620	200,182,121	102,855,353	85,954,850
Interest	38,842,839	37,829,384	41,342,676	46,037,702
Total Governmental Activities Expenses	1,822,524,624	1,776,441,952	1,678,823,769	1,360,590,507
Business-Type Activities:				
Sanitary Engineer	29,536,951	24,409,668	33,318,839	22,181,696
Airport	4,553,569	4,900,419	4,064,685	3,547,239
Parking Garage	7,461,136	3,745,595	3,507,438	3,423,862
Public Utilities	11,209,429	632,023	525,808	0
Information Systems	505,473	756,598	566,740	678,715
Total Business-Type Activities Expenses	53,266,558	34,444,303	41,983,510	29,831,512
Total Primary Government Expenses	$1,875,791,182	$1,810,886,255	$1,720,807,279	$1,390,422,019

2021	2020	2019	2018	2017	2016
$40,469,048	$47,259,920	$39,742,339	$46,061,042	$43,492,609	$42,251,267
2,835,250	3,416,421	3,266,134	18,460,410	12,035,065	27,154,909
93,155,563	75,335,870	73,836,567	78,477,956	81,260,247	77,486,409
2,556,604	2,081,958	2,527,676	2,301,020	2,432,486	2,089,759
2,599,364	3,946,715	2,687,278	2,578,382	2,329,432	2,748,044
4,030,763	4,272,439	5,197,073	5,381,903	6,656,680	6,777,071
14,757,110	12,791,757	19,266,316	20,783,578	11,897,862	10,192,307
633,741,331	516,483,817	418,016,925	413,335,490	392,281,694	435,149,263
19,055,837	39,670,243	48,298,730	47,158,733	48,268,569	44,672,313
813,200,870	705,259,140	612,839,038	634,538,514	600,654,644	648,521,342
27,978,865	34,485,684	25,194,784	28,123,736	25,974,492	26,993,047
1,285,320	1,224,554	1,134,672	1,491,899	849,088	1,270,497
4,424,653	2,391,083	4,171,088	3,845,375	2,422,587	2,667,960
0	0	0	0	0	0
563,790	513,112	724,637	761,937	501,707	986,580
294,745	276,449	0	0	0	0
4,842,639	22,311	1,516,763	474,531	2,544,207	1,583,666
39,390,012	38,913,193	32,741,944	34,697,478	32,292,081	33,501,750
852,590,882	744,172,333	645,580,982	669,235,992	632,946,725	682,023,092
136,552,939	160,409,139	149,356,160	141,531,161	139,405,694	134,584,016
2,818,484	3,399,588	3,278,100	11,272,460	12,559,699	28,842,443
240,756,481	461,146,226	492,899,347	422,616,833	429,934,218	387,346,860
46,646,925	78,293,218	69,344,582	56,737,153	56,636,799	55,039,516
128,254,557	147,502,641	144,601,397	110,841,067	116,997,162	114,084,303
4,268,079	19,894,275	0	0	0	0
356,387,142	472,548,940	546,111,130	508,670,954	520,651,314	504,455,320
100,109,004	66,932,963	171,754,309	111,953,366	75,972,622	87,464,017
42,029,803	47,952,611	59,064,232	63,133,462	63,744,287	66,742,183
1,057,823,414	1,458,079,601	1,636,409,257	1,426,756,456	1,415,901,795	1,378,558,658
16,921,394	26,314,775	32,232,310	23,419,157	29,544,541	26,323,915
4,113,667	3,671,919	3,855,812	1,554,210	2,227,591	1,516,857
3,386,224	3,332,987	3,766,668	4,468,824	3,279,596	2,007,289
0	0	0	0	0	0
583,499	569,387	617,229	708,634	930,082	1,073,335
25,004,784	33,889,068	40,472,019	30,150,825	35,981,810	30,921,396
$1,082,828,198	$1,491,968,669	$1,676,881,276	$1,456,907,281	$1,451,883,605	$1,409,480,054

(continued)

Cuyahoga County, Ohio

Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2025	2024	2023	2022
Net (Expense)/Revenue				
Governmental Activities	($1,109,548,893)	($1,163,722,149)	($1,079,104,548)	($703,218,098)
Business-Type Activities	2,690,126	1,625,024	(6,321,353)	3,459,494
Total Primary Government Net (Expense)/Revenue	(1,106,858,767)	(1,162,097,125)	(1,085,425,901)	(699,758,604)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	45,376,387	34,371,112	34,550,948	30,136,188
General Obligation Bond Retirement	14,436,916	10,936,725	10,747,854	13,219,608
Health and Human Services	222,005,389	217,462,941	214,576,745	209,568,550
Children's Services	57,388,456	45,686,053	48,929,690	39,629,850
Developmental Disabilities	104,838,832	99,014,581	99,048,959	93,614,809
Community Development Programs	0	0	0	121,410
Sales Taxes Levied for: (1)				
General Purposes	338,112,360	325,372,487	320,798,375	317,864,151
Debt Service	5,236,200	7,305,798	9,185,918	8,598,847
Hotel/Lodging Taxes	51,768,442	54,181,545	48,866,351	44,783,337
Excise Tax	12,605,448	13,293,711	13,703,488	20,681,061
Local Permissive Taxes	12,180,533	14,149,345	19,467,692	18,156,363
Admission Tax	5,407,548	4,907,843	1,680,590	0
Payments in Lieu of Taxes	2,792,749	4,204,253	2,485,184	3,191,446
Grants and Entitlements not Restricted to Specific Programs	84,359,411	78,323,731	79,809,830	72,934,043
Gain on Sale of Capital Assets	1,125,438	20,844,378	94,626	25,044
Unrestricted Contributions	1,817,052	774,971	360,000	0
Investment Earnings/Interest	70,035,589	60,078,998	92,791,155	(30,128,093)
Other	39,283,097	23,283,255	27,041,870	15,193,654
Special Items	0	0	0	0
Transfers	2,458,133	9,269,430	4,674,760	2,282,724
Total Governmental Activities	1,071,227,980	1,023,461,157	1,028,814,035	859,872,992
Business-Type Activities:				
Sales Taxes Levied for County Parking Garage	1,533,569	1,532,815	1,535,438	1,564,019
Gain on Sale of Capital Assets	78,056	38,330	49,523	0
Investment Earnings/Interest	315,326	333,557	349,788	339,427
Other	259,368	213,105	157,692	44,902
Transfers	(2,458,133)	(9,269,430)	(4,674,760)	(2,282,724)
Total Business-Type Activities	(271,814)	(7,151,623)	(2,582,319)	(334,376)
Total Primary Government	1,070,956,166	1,016,309,534	1,026,231,716	859,538,616
Change in Net Position				
Governmental Activities	(38,320,913)	(140,260,992)	(50,290,513)	156,654,894
Business-Type Activities	2,418,312	(5,526,599)	(8,903,672)	3,125,118
Total Primary Government Change in Net Position	($35,902,601)	($145,787,591)	($59,194,185)	$159,780,012

(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

2021	2020	2019	2018	2017	2016
($244,622,544)	($752,820,461)	($1,023,570,219)	($792,217,942)	($815,247,151)	($730,037,316)
14,385,228	5,024,125	(7,730,075)	4,546,653	(3,689,729)	2,580,354
(230,237,316)	(747,796,336)	(1,031,300,294)	(787,671,289)	(818,936,880)	(727,456,962)
29,376,552	25,776,407	14,438,458	11,799,050	12,275,094	11,372,588
12,656,064	13,231,674	25,158,528	22,418,075	23,321,297	23,003,206
227,354,478	186,037,150	179,474,559	165,985,627	192,867,178	182,913,816
50,675,974	38,044,351	43,283,387	44,826,500	27,408,839	11,845,181
102,563,619	95,683,907	95,945,382	90,784,721	94,825,306	90,891,146
0	0	0	0	0	0
300,487,605	250,056,850	269,058,993	255,526,835	262,295,106	278,394,403
10,848,289	13,337,003	0	0	0	0
33,112,176	18,427,546	26,220,172	29,328,431	23,487,473	29,521,071
24,377,462	14,465,464	14,324,705	13,935,012	14,086,598	13,821,788
0	0	0	0	0	0
0	0	0	0	0	0
2,236,324	936,645	2,268,505	2,830,732	15,702,197	15,971,373
67,805,886	52,378,751	59,606,748	49,209,733	45,532,333	40,264,826
108,836	2,716,618	4,225,094	1,149,436	45,236	8,894
0	0	7,967	42,263	31,475	27,000
(5,011,738)	25,320,179	33,076,420	19,919,653	8,279,927	9,720,633
52,317,090	24,366,240	19,860,773	23,058,526	19,107,943	16,373,836
0	15,813,913	158,263,400	0	0	0
2,617,882	2,629,051	1,538,461	(34,250,037)	410,540	(1,237,873)
911,526,499	779,221,749	946,751,552	696,564,557	739,676,542	722,891,888
1,504,005	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
119,716	80,785	943,691	162,962	217,694	266,382
(2,617,882)	(2,629,051)	(1,538,461)	34,250,037	(410,540)	1,237,873
(994,161)	(1,014,072)	3,295,175	36,321,130	197,669	1,520,085
910,532,338	778,207,677	950,046,727	732,885,687	739,874,211	724,411,973
666,903,955	26,401,288	(76,818,667)	(95,653,385)	(75,570,609)	(7,145,428)
13,391,067	4,010,053	(4,434,900)	40,867,783	(3,492,060)	4,100,439
$680,295,022	$30,411,341	($81,253,567)	($54,785,602)	($79,062,669)	($3,044,989)

Cuyahoga County, Ohio

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

	2025	2024	2023	2022
General Fund				
Nonspendable	$40,144,159	$39,755,661	$38,896,246	$38,527,811
Committed	3,830,280	3,011,875	2,209,517	1,422,892
Assigned	52,093,977	93,905,440	83,005,395	56,458,078
Unassigned	151,030,351	121,222,835	213,945,240	274,510,193
Total General Fund	247,098,767	257,895,811	338,056,398	370,918,974
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	806,205,787	982,276,912	1,151,281,636	1,235,615,539
Unassigned (Deficit)	(13,727,646)	(1,129,213)	(1,148,488)	(1,582)
Total All Other Governmental Funds	792,478,141	981,147,699	1,150,133,148	1,235,613,957
Total Governmental Funds	$1,039,576,908	$1,239,043,510	$1,488,189,546	$1,606,532,931

2021	2020	2019	2018	2017	2016
$36,583,586	$37,023,441	$36,311,309	$37,591,160	$34,941,544	$13,349,611
6,686	6,686	6,686	6,686	7,011	0
54,320,522	44,702,969	80,169,343	92,804,561	75,171,514	7,392,811
290,329,038	207,939,300	114,374,964	107,877,556	152,667,921	221,700,585
381,239,832	289,672,396	230,862,302	238,279,963	262,787,990	242,443,007
0	119,942	0	0	0	0
1,018,822,525	970,513,949	971,517,512	897,394,349	993,310,724	944,461,134
0	(1,849,682)	(13,547)	0	(1,861,418)	(4,059,410)
1,018,822,525	968,784,209	971,503,965	897,394,349	991,449,306	940,401,724
$1,400,062,357	$1,258,456,605	$1,202,366,267	$1,135,674,312	$1,254,237,296	$1,182,844,731

Cuyahoga County, Ohio

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

	2025	2024	2023	2022
Revenues				
Property Taxes	$435,290,650	$410,419,255	$414,111,418	$386,662,875
Sales Tax	343,282,683	331,655,441	329,709,806	324,253,068
Hotel/Lodging Taxes	51,673,508	54,059,348	48,759,179	45,054,719
Excise Tax	12,605,448	13,293,711	13,703,488	20,681,061
Permissive Motor Vehicle License Taxes	12,180,533	14,149,345	19,467,692	0
Admission Tax	5,407,548	4,907,843	1,680,590	0
Payments in Lieu of Taxes	2,825,775	4,217,600	2,438,811	3,338,755
Charges for Services	153,678,987	144,022,210	132,474,508	133,116,196
Licenses and Permits	2,000,490	2,026,199	2,373,765	1,642,761
Fines, Forfeitures and Settlements	18,663,575	12,750,875	8,352,589	14,713,210
Intergovernmental	555,854,832	481,294,020	514,348,012	618,727,607
Investment Earnings/Interest	73,827,745	65,399,452	99,567,387	(21,965,161)
Lease	1,493,564	1,383,485	607,075	42,280
Rentals and Royalties	10,499,840	10,440,210	9,892,773	9,494,757
Contributions and Donations	25,036,602	30,920,960	18,462,385	27,551,806
Other	38,444,566	22,438,351	23,069,234	12,366,168
Total Revenues	1,742,766,346	1,603,378,305	1,639,018,712	1,575,680,102
Expenditures				
General Government:				
Legislative and Executive	251,775,803	174,565,592	242,023,057	248,957,867
Judicial	540,445,615	540,145,263	494,315,178	438,578,967
Public Works	77,418,536	68,976,120	66,620,195	56,402,978
Health and Safety	162,518,733	162,749,756	152,610,520	149,921,870
Social Services	561,027,319	544,369,103	512,379,194	479,694,088
Community Development	203,906,670	199,215,151	95,328,817	75,699,626
Capital Outlay	31,099,445	44,400,785	28,647,239	9,211,780
Intergovernmental	214,596	1,150,220	1,944,748	1,175,883
Debt Service:				
Principal Retirement	129,905,394	111,259,002	125,604,032	105,395,228
Interest	46,927,988	46,463,564	51,097,517	50,074,672
Issuance Costs	0	1,234,782	0	1,471,123
Payment to Refunded Bond Escrow Agent	0	17,212,547	0	0
Total Expenditures	2,005,240,099	1,911,741,885	1,770,570,497	1,616,584,082
Excess of Revenues Over (Under) Expenditures	(262,473,753)	(308,363,580)	(131,551,785)	(40,903,980)
Other Financing Sources (Uses)				
Sale of Capital Assets	2,036,303	2,641,638	87,262	24,189
Revenue Bonds Issued	0	50,000,000	0	220,690,000
Revenue Refunding Bonds Issued	0	0	0	0
Premium on Revenue Bonds	0	3,481,620	0	0
General Obligation Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
General Obligation Notes Issued	17,570,000	0	0	0
Certificates of Participation Refunding Issued	0	131,580,000	0	0
Premium on Certificates of Participation	0	7,403,814	0	0
OPWC Loans Issued	338,448	0	0	0
Premium on Bonds Issued	0	0	0	22,918,460
Payment to Refunded Bond Escrow Agent	0	(138,136,317)	0	0
Inception of Lease	39,450,910	254,928	1,803,161	725,977
Inception of SBITA	4,413,823	5,040,707	9,543,705	0
Transfers In	199,964,199	164,401,677	185,545,907	139,999,339
Transfers Out	(200,766,532)	(167,450,523)	(183,771,635)	(141,916,615)
Total Other Financing Sources (Uses)	63,007,151	59,217,544	13,208,400	242,441,350
Special Item				
Settlement Proceeds	0	0	0	0
Net Change in Fund Balances	($199,466,602)	($249,146,036)	($118,343,385)	$201,537,370
Debt Service as a Percentage of Noncapital Expenditures	9.42%	9.75%	10.26%	9.77%

2021	2020	2019	2018	2017	2016
$419,757,819	$356,215,794	$361,778,909	$335,432,973	$354,004,180	$324,725,385
281,281,056	263,393,853	293,614,561	258,374,744	262,295,105	277,003,274
32,759,554	18,329,266	26,365,961	27,389,889	23,487,473	4,785,660
24,377,462	14,465,464	14,324,705	13,935,012	14,086,598	13,821,788
0	0	0	0	0	0
0	0	0	0	0	0
2,089,015	936,645	2,268,505	2,830,732	15,702,197	15,971,373
136,489,995	127,799,864	127,552,546	133,523,448	131,530,163	128,334,773
2,817,506	2,033,996	2,828,191	3,013,139	2,984,206	2,776,277
12,802,963	10,397,985	10,146,221	13,594,159	14,201,117	10,399,847
602,641,393	594,213,563	519,013,506	494,093,099	466,288,968	504,361,261
4,472,094	36,062,267	45,017,136	33,001,953	22,449,631	24,927,560
0	0	0	0	0	0
5,458,038	5,456,764	2,730,291	5,459,188	0	0
4,959,562	3,316,656	5,731,320	3,697,579	2,821,020	2,072,856
31,440,767	19,801,370	16,891,823	19,713,074	16,093,103	15,725,189
1,561,347,224	1,452,423,487	1,428,263,675	1,344,058,989	1,325,943,761	1,324,905,243
150,395,391	136,950,603	121,456,750	127,392,254	123,224,058	102,051,309
387,483,032	393,330,011	393,286,614	389,766,123	368,790,590	355,297,245
25,882,064	30,464,670	27,709,062	23,757,119	23,339,934	26,203,200
141,485,988	145,336,493	142,347,500	110,011,189	115,511,851	112,981,353
459,744,608	431,645,598	489,116,109	490,724,241	490,385,877	485,079,463
73,287,330	53,863,645	151,695,569	93,766,140	52,079,493	73,161,731
37,634,110	47,469,864	78,785,949	80,532,756	74,816,561	100,434,624
4,268,079	19,894,275	0	0	0	0
94,967,644	100,138,446	87,118,197	86,722,997	80,879,124	75,177,026
50,607,450	52,384,683	62,821,791	66,472,985	67,145,301	70,096,132
0	1,692,124	524,571	0	1,271,431	68,750
0	11,919,608	16,762,603	0	0	0
1,425,755,696	1,425,090,020	1,571,624,715	1,469,145,804	1,397,444,220	1,400,550,833
135,591,528	27,333,467	(143,361,040)	(125,086,815)	(71,500,459)	(75,645,590)
98,267	7,798,009	8,748,665	2,779,746	426,800	181,365
0	0	0	0	140,955,000	0
0	168,870,000	0	0	0	0
0	0	0	0	0	0
0	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	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
0	(307,478,102)	(36,792,154)	0	0	0
12,163,841	0	0	0	7,709,603	2,044,600
0	0	0	0	0	0
118,917,613	125,230,613	145,275,371	141,647,307	151,620,866	209,778,991
(120,499,731)	(125,341,627)	(148,000,561)	(138,108,185)	(162,360,326)	(215,016,864)
10,679,990	9,433,792	49,892,056	6,837,033	141,089,619	(3,011,908)
0	15,813,913	158,263,400	0	0	0
$146,271,518	$52,581,172	$64,794,416	($118,249,782)	$69,589,160	($78,657,498)
10.35%	11.63%	10.92%	10.80%	10.93%	10.80%

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)
2025	$32,488,439,970	$10,068,802,060	$121,592,120,086	$1,772,494,660	$2,014,198,477
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

(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)
$44,329,736,690	$123,606,318,563	35.9%	$9.701326	$12.936552	$14.850000	$10.642023
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

Cuyahoga County, Ohio

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

	2025		2024		2023	
	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	$1.100000	$1.100000
Bond Retirement	0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
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	2.314334	3.900000	2.314029	3.900000	3.029726
Commercial/Industrial and Public Utility Real	3.900000	3.266339	3.900000	3.205421	3.900000	3.464405
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	2.848411	4.800000	2.848036	4.800000	3.728894
Commercial/Industrial and Public Utility Real	4.800000	4.020110	4.800000	3.945134	4.800000	4.263883
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	3.088581	4.700000	3.088177	4.700000	4.043306
Commercial/Industrial and Public Utility Real	4.700000	4.200103	4.700000	4.121773	4.700000	4.454796
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	$8.251326	$13.400000	$8.250242	$13.400000	$10.801926
Commercial/Industrial and Public Utility Real	13.400000	11.486552	13.400000	11.272328	13.400000	12.183084
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	$9.701326	$14.850000	$9.700242	$14.850000	$12.251926
Commercial/Industrial and Public Utility Real	14.850000	12.936552	14.850000	12.722328	14.850000	13.633084
General Business and Public Utility Personal	14.850000	14.850000	14.850000	14.850000	14.850000	14.850000
Total Weighted Average Tax Rate	$10.642023		$10.711217		$12.720520	

2022		2021		2020	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$1.000000	$1.000000	$1.000000	$1.000000	$0.900000	$0.900000
0.450000	0.450000	0.450000	0.450000	0.550000	0.550000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
3.900000	3.030651	3.900000	3.521797	3.900000	3.513451
3.900000	3.475067	3.900000	3.655091	3.900000	3.646293
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
4.800000	3.730032	4.800000	4.334520	4.800000	4.324248
4.800000	4.277006	4.800000	4.498574	4.800000	4.487745
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
0.000000	0.000000	0.000000	0.000000	3.900000	3.513451
0.000000	0.000000	0.000000	0.000000	3.900000	3.646293
0.000000	0.000000	0.000000	0.000000	3.900000	3.900000
4.700000	4.044538	4.700000	4.700000	0.000000	0.000000
4.700000	4.468506	4.700000	4.700000	0.000000	0.000000
4.700000	4.700000	4.700000	4.700000	0.000000	0.000000
$13.400000	$10.805221	$13.400000	$12.556317	$12.600000	$11.351150
13.400000	12.220579	13.400000	12.853665	12.600000	11.780331
13.400000	13.400000	13.400000	13.400000	12.600000	12.600000
$14.850000	$12.255221	$14.850000	$14.006317	$14.050000	$12.801150
14.850000	13.670579	14.850000	14.303665	14.050000	13.230331
14.850000	14.850000	14.850000	14.850000	14.050000	14.050000
$12.727052		$14.126330		$12.972546	

(continued)

Cuyahoga County, Ohio

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

	2019		2018	
	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	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.322788	4.800000	4.748227
Commercial/Industrial and Public Utility Real	4.800000	4.429348	4.800000	4.783258
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
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	$11.347318	$12.600000	$12.464097
Commercial/Industrial and Public Utility Real	12.600000	11.627038	12.600000	12.556052
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property				
Residential/Agricultural Real	$14.050000	$12.797318	$14.050000	$13.914097
Commercial/Industrial and Public Utility Real	14.050000	13.077038	14.050000	14.006052
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	$12.925504		$13.945717	

2017		2016	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$0.500000	$0.500000	$0.500000	$0.500000
0.950000	0.950000	0.950000	0.950000
1.450000	1.450000	1.450000	1.450000
3.900000	3.847444	3.900000	3.844218
3.900000	3.888351	3.900000	3.900000
3.900000	3.900000	3.900000	3.900000
4.800000	4.735315	4.800000	4.731346
4.800000	4.785662	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000
3.900000	3.847444	3.900000	3.844218
3.900000	3.883510	3.900000	3.900000
3.900000	3.900000	3.900000	3.900000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
$12.600000	$12.430203	$12.600000	$12.419782
12.600000	12.557523	12.600000	12.600000
12.600000	12.600000	12.600000	12.600000
$14.050000	$13.880203	$14.050000	$13.869782
14.050000	14.007523	14.050000	14.050000
14.050000	14.050000	14.050000	14.050000
$13.922328		$13.927003	

(continued)

Cuyahoga County, Ohio

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

	2025		2024		2023	
	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	1.600000	1.600000	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	7.279755
Berea	16.800000	11.779002	16.800000	12.235096	16.800000	12.235096
Bratenahl	14.500000	11.270610	13.500000	11.786516	13.500000	11.786516
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.345713	12.520000	9.669940	12.520000	9.669940
Brook Park	4.750000	4.611669	4.750000	4.655761	4.750000	4.655761
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	6.027152	8.300000	6.718497	8.300000	6.718497
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	5.718196	13.600000	6.508539	13.600000	6.508539
Fairview Park	13.290000	12.727861	13.290000	12.727710	11.800000	11.350342
Garfield Heights	53.390000	38.800303	30.300000	30.300000	28.500000	28.500000
Gates Mills	14.480000	10.899023	14.480000	12.298362	14.480000	12.298362
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.531486	20.700000	15.651828	20.700000	15.651828
Highland Heights	9.900000	9.900000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	15.012000	16.100000	16.093288	16.100000	16.093288
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	17.146623	20.000000	18.568353	20.000000	18.568353
Mayfield	5.000000	3.685867	5.000000	3.721684	5.000000	3.721684
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.607933	5.450000	4.649506	5.450000	4.649506
Moreland Hills	10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	19.394249	31.800000	29.766338	31.800000	29.766338
North Olmsted	11.500000	11.500000	11.500000	11.500000	11.800000	11.800000
North Randall	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
North Royalton	8.200000	5.505526	8.200000	6.304473	8.200000	6.304473
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	7.179782	12.650000	8.383372	12.650000	8.383372
Orange	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	5.571496	7.400000	6.248972	7.400000	6.248972

2022		2021		2020	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$14.900000	$14.900000	$14.900000	$14.900000	$14.900000	$14.900000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
8.900000	7.284116	8.900000	6.008651	8.900000	5.797442
16.800000	12.236568	16.800000	12.563010	16.800000	12.558963
15.000000	12.998919	15.000000	14.050674	15.000000	13.940055
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
12.520000	9.672102	12.520000	9.859300	12.520000	9.858712
4.750000	4.655734	4.750000	4.669825	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	6.721043	8.300000	7.313613	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	6.509696	13.600000	6.998155	13.600000	6.986345
11.800000	11.350191	11.800000	11.471785	11.800000	11.471355
29.130000	29.130000	28.500000	28.500000	28.300000	28.300000
14.480000	12.295011	14.480000	12.457864	14.400000	12.257552
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	15.651828	20.700000	12.257738	20.700000	11.537813
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
16.100000	16.097616	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	18.566466	20.000000	19.490484	20.000000	19.474759
5.000000	3.721804	5.000000	3.753969	7.300000	4.166824
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.649516	5.450000	4.682451	5.450000	4.682590
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
31.800000	29.771964	31.800000	30.966066	31.800000	30.859703
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.300000	3.300000	4.800000	4.464126	4.800000	4.457978
8.200000	5.962863	8.200000	6.425633	8.200000	6.427938
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	8.394068	12.650000	9.199854	12.650000	9.214382
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
7.400000	6.248464	7.400000	6.937256	7.400000	6.935628

(continued)

Cuyahoga County, Ohio

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

	2019		2018	
	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	5.797442	8.900000	7.332735
Berea	16.800000	12.558963	16.800000	12.563995
Bratenahl	15.000000	13.940055	15.000000	13.941294
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.858712	12.520000	9.860572
Brook Park	4.750000	4.669556	4.750000	4.669555
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.300000	7.303565	8.300000	7.302091
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.420000	12.420000	12.420000	12.420000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	6.986345	13.600000	6.982292
Fairview Park	11.800000	11.471355	11.800000	11.471225
Garfield Heights	28.300000	28.300000	29.300000	29.300000
Gates Mills	14.400000	12.257552	14.400000	12.260846
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	11.537813	20.700000	12.037192
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.100000	8.100000	8.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	19.474759	20.000000	19.467503
Mayfield	7.300000	4.166824	7.300000	4.166143
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.682590	5.450000	4.682524
Moreland Hills	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	30.859703	31.800000	30.857983
North Olmsted	12.200000	12.200000	13.300000	13.300000
North Randall	4.800000	4.457978	4.800000	4.457978
North Royalton	8.200000	6.427938	8.200000	6.428721
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.214382	12.650000	9.216516
Orange	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.935628	7.400000	6.934888

2017		2016	
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	7.530500	8.900000	7.515612
16.800000	12.785800	16.800000	12.781450
15.000000	15.000000	15.000000	14.904660
8.210000	8.210000	8.210000	8.210000
11.820000	9.296000	11.820000	9.295401
4.750000	4.680300	4.750000	4.683319
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
8.900000	8.291600	9.300000	8.690110
12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	13.920000	13.920000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	7.463200	13.600000	7.443535
11.800000	11.562900	11.800000	11.564046
28.060000	28.060000	29.400000	29.400000
14.400000	12.659200	14.400000	12.593715
3.300000	3.300000	3.300000	3.300000
20.700000	12.410000	20.700000	12.408438
4.000000	4.000000	4.000000	4.000000
8.100000	8.100000	8.100000	8.100000
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
20.000000	20.000000	16.800000	16.800000
7.300000	4.220400	7.300000	4.217985
10.000000	10.000000	10.000000	10.000000
5.450000	4.706900	5.450000	4.706684
7.300000	7.300000	7.300000	7.300000
31.800000	31.800000	31.800000	30.978938
13.300000	13.300000	13.300000	13.300000
4.800000	4.555000	4.800000	4.555074
8.200000	6.837800	8.200000	6.020467
3.800000	3.800000	3.800000	3.800000
12.650000	9.804900	12.650000	9.801611
7.000000	7.000000	7.000000	7.000000
7.400000	7.400000	7.500000	7.500000

(continued)

Cuyahoga County, Ohio

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

	2025		2024		2023	
	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	8.371076	9.500000	9.016844	9.500000	9.016844
Richmond Heights	17.100000	14.278554	17.100000	14.555208	17.100000	14.555208
Rocky River	9.900000	9.900000	9.900000	9.900000	10.550000	10.550000
Seven Hills	13.240000	9.637616	13.240000	11.153169	13.240000	11.153169
Shaker Heights	10.200000	10.200000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.545327	3.800000	3.606222	3.800000	3.606222
South Euclid	18.850000	15.275200	18.850000	16.950668	18.850000	16.950668
Strongsville	7.800000	5.359111	7.800000	5.358918	9.300000	6.258912
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	5.976254	6.700000	6.342471	6.700000	6.342471
Walton Hills	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	4.991040	9.700000	5.785097	9.700000	5.785097
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	14.883394	31.500000	18.252389	31.500000	18.252389
School Districts						
Bay Village City	128.160000	42.635969	128.160000	42.610912	128.430000	51.273495
Beachwood City	93.580000	36.443674	93.580000	36.491531	91.180000	39.332618
Bedford City	85.620000	39.104925	85.620000	39.104243	75.720000	36.657572
Berea City	81.200000	31.155454	81.500000	31.453813	81.500000	38.193188
Brecksville-Broadview Heights City	82.530000	31.165340	82.530000	31.154630	82.630000	36.998592
Brooklyn City	64.510000	46.812691	64.760000	47.060011	61.550000	47.639538
Chagrin Falls Exempted Village	122.650000	43.435840	123.330000	44.131048	123.570000	54.200126
Cleveland Heights-University Heights City	158.000000	57.862130	159.800000	59.624752	158.300000	77.876834
Cleveland Municipal	92.700000	39.804838	92.700000	39.804838	84.100000	45.748138
Cuyahoga Heights Local	43.700000	28.084312	43.700000	28.045378	35.700000	25.482993
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
East Cleveland City	88.380000	35.309946	88.380000	35.303849	88.380000	54.708000
Euclid City	90.520000	43.309956	93.220000	45.994028	94.070000	57.217704
Fairview Park City	101.270000	40.375339	101.840000	40.935743	101.840000	47.950513
Garfield Heights City	53.390000	38.800303	71.260000	56.651373	71.260000	61.208392
Independence Local	32.550000	29.964518	34.450000	31.853855	34.850000	32.449608
Lakewood City	121.230000	37.567437	122.230000	37.564588	122.230000	46.073980
Maple Heights City	71.000000	44.801112	81.300000	55.092061	81.300000	60.874605
Mayfield City	95.670000	42.732099	95.670000	42.698713	90.670000	46.737791
North Olmsted City	103.050000	43.395600	103.800000	44.136834	103.800000	53.510778
North Royalton City	60.900000	35.619512	64.700000	39.419562	64.700000	39.502352
Olmsted Falls City	107.500000	40.534783	107.500000	41.085503	106.900000	50.022854
Orange City	90.200000	35.032774	90.200000	35.066739	90.900000	42.249961

2022		2021		2020	
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	9.022664	9.500000	8.920060	9.500000	8.922252
17.100000	14.555240	17.100000	14.685076	18.300000	15.879951
10.650000	10.650000	10.680000	10.680000	10.680000	10.680000
13.240000	11.150992	13.240000	11.720503	13.490000	11.742329
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
3.800000	3.606234	3.800000	3.632479	3.800000	3.631989
18.850000	16.957631	18.850000	18.099596	18.850000	18.057545
9.300000	6.259749	9.300000	6.769892	9.300000	6.769699
13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
6.700000	6.341480	6.700000	6.535246	6.700000	6.531354
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
9.700000	5.784718	9.700000	6.255713	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	18.252639	31.500000	20.316421	31.500000	20.375408
121.780000	44.633674	121.780000	50.524446	121.780000	50.393615
91.500000	39.667879	91.700000	42.805287	92.100000	43.112104
75.720000	36.648708	75.720000	42.399405	75.720000	42.290278
81.900000	38.600423	81.900000	44.486876	82.100000	44.663901
82.790000	37.160642	82.790000	41.425156	82.630000	41.231976
63.700000	49.786859	64.000000	53.801596	64.800000	54.350155
124.000000	54.657034	124.100000	57.881441	124.100000	59.394790
158.300000	77.876834	158.300000	86.603878	153.600000	81.325951
84.100000	45.750328	84.300000	54.635189	79.100000	49.324018
35.700000	25.470329	35.700000	28.179100	35.700000	28.150585
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
88.380000	54.696195	88.380000	59.308979	95.100000	65.803800
105.920000	69.082902	105.320000	74.884393	97.120000	66.529621
105.220000	51.320938	106.020000	59.680287	98.120000	51.758149
78.510000	68.452016	78.510000	67.609837	80.060000	68.898805
34.850000	32.451077	35.300000	33.084754	35.700000	33.439654
122.230000	46.063946	122.230000	54.993331	122.230000	54.936816
90.200000	69.764283	90.200000	73.389422	92.700000	75.808031
90.670000	46.742283	90.670000	50.525620	90.670000	50.262639
96.500000	46.201054	96.500000	53.625713	96.500000	53.612730
66.700000	41.502734	66.700000	41.554232	67.000000	41.854432
106.900000	50.034740	106.900000	56.348516	99.700000	49.287473
90.900000	42.332843	90.900000	44.480997	91.000000	44.348320

(continued)

Cuyahoga County, Ohio

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

	2019		2018	
	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	8.922252	9.500000	8.899460
Richmond Heights	18.300000	15.879951	18.300000	15.877834
Rocky River	10.680000	10.680000	10.680000	10.680000
Seven Hills	13.490000	11.742329	13.490000	11.751933
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.631989	3.800000	3.631852
South Euclid	18.850000	18.057545	18.850000	18.041071
Strongsville	9.300000	6.769699	9.300000	6.774886
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.531354	6.700000	6.531603
Walton Hills	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	6.242885	9.700000	6.240042
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	31.500000	20.375408	27.500000	16.431962
School Districts				
Bay Village City	121.780000	50.393615	122.180000	50.763515
Beachwood City	92.100000	43.112104	92.100000	43.104780
Bedford City	75.720000	42.290278	75.720000	42.253929
Berea City	82.100000	44.663901	82.200000	44.786119
Brecksville-Broadview Heights City	82.630000	41.231976	82.790000	41.432350
Brooklyn City	64.800000	54.350155	58.700000	47.917055
Chagrin Falls Exempted Village	124.100000	59.394790	124.100000	59.382479
Cleveland Heights-University Heights City	153.600000	81.325951	154.200000	81.799266
Cleveland Municipal	79.100000	49.324018	79.300000	49.475411
Cuyahoga Heights Local	35.700000	28.150585	35.700000	28.150236
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	65.803800	95.100000	65.726392
Euclid City	97.120000	66.529621	98.820000	68.176529
Fairview Park City	98.120000	51.758149	98.720000	52.351431
Garfield Heights City	80.060000	68.898805	86.260000	74.943566
Independence Local	35.700000	33.439654	36.700000	34.442796
Lakewood City	122.230000	54.936816	122.730000	55.332758
Maple Heights City	92.700000	75.808031	92.700000	75.770493
Mayfield City	90.670000	50.262639	90.670000	50.235383
North Olmsted City	96.500000	53.612730	97.100000	54.191518
North Royalton City	67.000000	41.854432	68.500000	43.335118
Olmsted Falls City	99.700000	49.287473	100.000000	49.675918
Orange City	91.000000	44.348320	91.000000	44.338986

2017		2016	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$10.000000	$10.000000	$10.000000	$10.000000
9.500000	9.323700	9.500000	9.355268
18.300000	15.978800	18.300000	15.974206
10.800000	10.800000	10.800000	10.800000
14.390000	14.210000	14.390000	14.204797
9.900000	9.900000	9.900000	9.900000
3.800000	3.651200	3.800000	3.650482
18.850000	18.774400	18.850000	18.792139
9.300000	7.161100	9.300000	7.162724
13.200000	13.200000	13.200000	13.200000
6.700000	6.698700	6.700000	6.696303
0.300000	0.300000	0.300000	0.300000
9.700000	6.624500	9.700000	6.622592
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	17.749400	27.500000	17.717045
122.180000	57.492400	122.410000	57.719226
86.200000	40.307700	86.400000	40.494561
75.720000	45.311600	75.720000	45.204464
82.200000	48.682500	82.200000	48.641710
82.890000	44.838300	77.000000	38.920953
58.600000	48.792000	59.800000	49.583461
124.100000	61.573300	115.200000	53.245970
156.090000	88.487500	155.590000	87.455183
79.300000	52.627400	79.300000	52.527150
35.700000	30.136000	35.700000	30.116468
2.000000	2.000000	2.000000	2.000000
95.100000	57.918000	95.100000	57.716094
109.820000	85.479800	110.920000	86.405578
98.720000	57.008900	98.620000	56.965758
86.260000	77.018700	87.760000	78.487678
36.700000	34.743900	36.700000	34.732875
122.730000	62.945900	122.730000	62.852731
91.500000	77.326000	91.500000	76.886700
90.670000	53.920900	90.720000	53.838781
97.100000	59.966300	96.900000	59.738085
68.500000	44.443100	65.700000	41.636615
100.000000	53.739500	100.400000	54.041656
91.200000	45.980300	91.200000	45.679273

(continued)

Cuyahoga County, Ohio

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

	2025		2024		2023	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)						
Parma City	$66.540000	$33.618954	$71.200000	$38.275296	$71.200000	$42.895212
Polaris Joint Vocational	3.090000	2.411540	3.090000	2.411724	3.090000	2.527326
Richmond Heights Local	97.750000	44.454695	99.680000	44.713982	99.580000	55.643860
Rocky River City	94.970000	33.204330	95.170000	33.403796	95.170000	40.375341
Shaker Heights City	203.880000	80.525178	192.080000	68.707880	188.830000	86.447652
Solon City	88.800000	39.440286	88.800000	39.429333	89.100000	48.324273
South Euclid-Lyndhurst City	121.190000	54.008412	113.290000	46.131930	113.290000	59.080535
Strongsville City	80.380000	27.225269	80.380000	27.222483	86.680000	38.277636
Warrensville Heights City	88.700000	39.541392	95.050000	44.229331	97.500000	60.028516
Westlake City	68.050000	25.317079	68.550000	25.824247	68.800000	30.173479
Special Districts						
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	4.936650	10.000000	4.932866	10.000000	6.926463
Cleveland Library	8.800000	4.283113	8.800000	4.278621	8.800000	6.291359
Cleveland Metroparks	2.750000	2.106951	2.750000	2.113664	2.750000	2.740396
Cleveland-Cuyahoga Port Authority	0.130000	0.067834	0.130000	0.067825	0.130000	0.088803
Cuyahoga Community College	5.300000	3.441847	5.300000	3.441459	4.900000	3.951521
Cuyahoga County Library	3.500000	2.219369	3.500000	2.219549	3.500000	2.831057
East Cleveland Library	7.000000	3.919174	7.000000	3.918397	7.000000	6.409354
Euclid Library	7.100000	3.920135	7.100000	3.917544	5.600000	4.107908
Lakewood Library	3.500000	1.190029	3.500000	1.189898	3.500000	1.541209
Rocky River Library	6.100000	2.632228	6.100000	2.632175	6.100000	3.322936
Shaker Heights Library	5.900000	3.742076	5.900000	3.741013	5.900000	5.034223
Westlake Library	3.400000	2.231889	3.400000	2.232849	2.800000	2.181995

(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

2022		2021		2020	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$74.900000	$46.191073	$74.900000	$51.432002	$74.900000	$51.415802
3.090000	2.527380	3.090000	2.685750	3.090000	2.685881
99.980000	56.045290	99.980000	60.836450	99.980000	60.633940
90.270000	35.470087	91.270000	41.920526	91.370000	41.942780
189.180000	86.870521	189.180000	91.806222	189.180000	91.329051
89.100000	48.325639	89.100000	51.998431	89.100000	51.937272
113.290000	59.105591	113.290000	68.882865	106.390000	61.771130
86.980000	38.585182	87.480000	43.737211	87.680000	43.935475
97.800000	59.523021	97.800000	67.830347	98.400000	68.230822
69.700000	31.079778	69.800000	33.638283	69.150000	32.964371
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	6.934617	10.000000	7.819050	10.000000	7.756592
8.800000	6.291734	8.800000	7.735680	8.800000	7.753247
2.750000	2.150196	2.750000	2.484851	2.750000	2.479656
0.130000	0.088830	0.130000	0.103225	0.130000	0.102981
4.900000	3.952576	4.900000	4.512099	4.900000	4.503539
3.500000	2.831990	3.500000	3.263570	2.500000	2.259417
7.000000	6.407842	7.000000	6.327258	7.000000	6.571145
5.600000	4.109722	5.600000	4.873108	5.600000	4.770735
3.500000	1.540741	3.500000	1.958484	3.500000	1.955490
6.100000	3.322327	6.100000	3.955479	6.100000	3.946451
5.900000	5.038917	5.900000	5.050040	5.900000	5.156871
2.800000	2.182628	2.800000	2.440863	2.800000	2.438352

(continued)

Cuyahoga County, Ohio

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

	2019		2018	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)				
Parma City	$74.900000	$51.415802	$75.860000	$52.373326
Polaris Joint Vocational	3.090000	2.685881	3.090000	2.687887
Richmond Heights Local	99.980000	60.633940	99.980000	60.544657
Rocky River City	91.370000	41.942780	91.570000	42.170058
Shaker Heights City	189.180000	91.329051	190.480000	92.546473
Solon City	89.100000	51.937272	82.200000	45.021038
South Euclid-Lyndhurst City	106.390000	61.771130	106.390000	61.702749
Strongsville City	87.680000	43.935475	81.780000	38.081306
Warrensville Heights City	98.400000	68.230822	99.700000	69.477602
Westlake City	69.150000	32.964371	69.900000	33.705595
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	7.756592	10.000000	7.742905
Cleveland Library	8.800000	7.753247	8.800000	7.483562
Cleveland Metroparks	2.750000	2.479656	2.750000	2.482653
Cleveland-Cuyahoga Port Authority	0.130000	0.102981	0.130000	0.102946
Cuyahoga Community College	4.900000	4.503539	4.500000	4.102322
Cuyahoga County Library	2.500000	2.259417	2.500000	2.259610
East Cleveland Library	7.000000	6.571145	7.000000	6.567897
Euclid Library	5.600000	4.770735	5.600000	4.840130
Lakewood Library	3.500000	1.955490	3.500000	1.949976
Rocky River Library	6.100000	3.946451	6.100000	3.949625
Shaker Heights Library	5.900000	5.156871	5.900000	5.111647
Westlake Library	2.800000	2.438352	2.800000	2.437430

2017		2016	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
$75.860000	$55.440700	$75.810000	$55.367492
3.090000	2.940200	3.090000	2.958830
99.980000	64.626000	87.900000	52.440908
90.470000	47.288200	89.550000	46.352087
190.480000	99.059600	186.730000	94.724322
82.200000	47.334300	82.200000	47.252560
107.700000	67.602900	107.700000	66.667021
81.780000	41.015600	81.780000	41.028811
93.200000	68.873400	92.400000	68.038221
69.900000	35.843400	70.200000	36.121033
0.800000	0.800000	0.800000	0.800000
10.000000	8.261500	10.000000	8.215619
6.800000	6.348500	6.800000	6.346494
2.750000	2.718300	2.750000	2.711249
0.130000	0.113100	0.130000	0.112770
4.500000	4.456900	4.000000	3.946094
2.500000	2.475500	2.500000	2.470717
7.000000	7.000000	7.000000	7.000000
5.600000	5.600000	5.600000	5.573114
3.500000	2.353400	3.500000	2.348422
6.100000	4.672000	6.100000	4.669830
4.000000	3.840000	4.000000	3.814384
2.800000	2.662000	2.800000	2.659630

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
2025	$466,752,958	$436,599,500	94%	$13,683,178	$450,282,678
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

(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
96%	$51,924,773	11.1%
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

Cuyahoga County, Ohio

Principal Real Property Taxpayers
2025 and 2016 (1)

Taxpayer	2025 Real Property Assessed Valuation	2025 Percentage of Real Assessed Valuation
City of Cleveland (2)	$150,472,650	0.35%
K&D Properties	146,178,200	0.34
Stark Enterprises	139,593,010	0.33
Key Bank	95,587,150	0.23
Cleveland Clinic	90,163,580	0.21
Cleveland-Cuyahoga County Port Authority	74,701,690	0.18
First Interstate	67,791,100	0.16
Cleveland Propco II, LLC	65,367,740	0.15
Beachwood Place, LTD	62,255,490	0.15
Tanger Cleveland, LLC	55,989,700	0.13
Totals	$948,100,310	2.23%
Total Real Property Assessed Valuation	$42,557,242,030	

Taxpayer	2016 Real Property Assessed Valuation	2016 Percentage of Real Assessed Valuation
Cleveland-Cuyahoga County Port Authority	$108,879,830	0.41%
City of Cleveland (2)	103,624,010	0.39
Key Center Properties, LLC	80,915,000	0.30
Southpark Mall, LLC	72,455,110	0.27
Progressive Corporation	68,023,610	0.26
Beachwood Place, LTD	67,284,080	0.25
CP Commerical Delaware, LLC	56,863,810	0.21
Optima Properties, LLC	54,551,000	0.21
Eaton Corporation	50,208,980	0.19
Rock Ohio Caesar's Cleveland, LLC	45,641,450	0.17
Totals	$708,446,880	2.66%
Total Real Property Assessed Valuation	$26,587,760,700	

(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
2025	1,232,925	$123,606,318,563	$209,101,200	0.1692%	$169.60
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

(1) 2018-2025 U.S. Census Bureau, 2018-2025 Population Estimates
2016-2017 U.S. Bureau of Census, Vintage 2016-2017 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	Notes	Financed Purchases	OPWC Loans	OWDA Loans	Leases Payable	Loans Payable	SBITAs Payable
2025	$209,101,200	$529,370,380	$123,036,471	$17,570,000	$125,818,537	$431,108	$765,796	$42,309,529	$0	$8,441,211
2024	225,064,969	588,269,658	137,418,391	0	162,812,967	156,942	842,188	6,099,428	0	10,488,084
2023	238,152,736	595,383,368	169,347,714	0	197,943,895	221,225	916,025	8,840,951	0	11,089,702
2022	251,010,600	661,438,822	183,827,155	0	231,083,108	284,649	987,394	10,115,961	0	6,163,337
2021	265,330,366	467,071,168	197,622,397	0	262,802,089	378,492	1,056,376	12,383,253	0	0
2020	279,060,534	496,276,119	210,750,127	0	279,007,698	409,773	1,123,052	0	0	0
2019	259,469,382	596,158,206	223,265,971	0	307,766,236	469,219	1,187,498	0	0	0
2018	200,766,146	681,206,878	235,169,929	0	334,950,486	531,781	1,218,908	0	366,385	0
2017	222,259,855	712,717,846	246,517,627	0	361,144,312	594,345	0	0	1,082,992	0
2016	242,795,758	597,515,568	256,864,058	0	378,556,966	625,627	0	0	1,778,577	0

Note: The County reported the impact of GASB Statements No. 87 and 91 beginning in 2021.

(1) Personal income and population are located on S44.

Source: Cuyahoga County Fiscal Office

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Leases Payable	OPWC Loans	OWDA Loans			
$2,680,771	$1,888,946	$6,871,790	$1,068,285,739	1.19 %	$866
2,707,665	2,033,171	7,887,234	1,143,780,697	1.35	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

Cuyahoga County, Ohio

Computation of Legal Debt Margin

Last Ten Years

	2025		2024	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	$44,329,736,690	$44,329,736,690	$35,371,007,660	$35,371,007,660
Debt Limitation	$1,106,743,417	$443,297,367	$882,775,192	$353,710,077
Total Outstanding Debt:				
General Obligation Bonds	200,875,000	200,875,000	216,475,000	216,475,000
Revenue Bonds	505,775,000	505,775,000	560,425,000	560,425,000
Certificates of Participation	117,490,000	117,490,000	131,580,000	131,580,000
Bond Anticipation Notes	55,720,000	55,720,000	0	0
Loans Payable	1,197,004	1,197,004	999,130	999,130
OPWC Enterprise Loans	1,888,946	1,888,946	2,033,171	2,033,171
OWDA Loans	6,871,790	6,871,790	7,887,234	7,887,234
Total	889,817,740	889,817,740	919,399,535	919,399,535
Exemptions:				
Sports Facilities Improvement General Obligation Bonds	46,630,000	46,630,000	51,880,000	51,880,000
Revenue Bonds	505,775,000	505,775,000	560,425,000	560,425,000
Certificates of Participation	117,490,000	117,490,000	131,580,000	131,580,000
Bond Anticipation Notes	55,720,000	55,720,000	0	0
Loans Payable	1,197,004	1,197,004	999,130	999,130
OPWC Enterprise Loans	1,888,946	1,888,946	2,033,171	2,033,171
OWDA Loans	6,871,790	6,871,790	7,887,234	7,887,234
Debt Service Fund Balance	26,210,296	26,210,296	28,390,497	28,390,497
Total	761,783,036	761,783,036	783,195,032	783,195,032
Net Debt	128,034,704	128,034,704	136,204,503	136,204,503
Total Legal Debt Margin	$978,708,713	$315,262,663	$746,570,689	$217,505,574
Legal Debt Margin as a Percentage of the Debt Limit	88.43%		84.57%	

(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	1,100,743,417	876,775,192
	$1,106,743,417	$882,775,192

(2) The Debt Limitation equals 1% of assessed value.

2023		2022		2021	
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)
$35,068,729,550	$35,068,729,550	$34,805,564,870	$34,805,564,870	$30,773,798,250	$30,773,798,250
$875,218,239	$350,687,296	$868,639,122	$348,055,649	$767,844,956	$307,737,983
228,740,000	228,740,000	240,795,000	240,795,000	254,150,000	254,150,000
566,495,000	566,495,000	627,220,000	627,220,000	437,180,000	437,180,000
152,220,000	152,220,000	165,235,000	165,235,000	177,635,000	177,635,000
0	0	0	0	0	0
1,137,250	1,137,250	1,272,043	1,272,043	1,434,868	1,434,868
2,177,397	2,177,397	2,321,621	2,321,621	2,465,845	2,465,845
8,770,039	8,770,039	9,539,566	9,539,566	10,368,229	10,368,229
959,539,686	959,539,686	1,046,383,230	1,046,383,230	883,233,942	883,233,942
57,060,000	57,060,000	62,175,000	62,175,000	67,225,000	67,225,000
566,495,000	566,495,000	627,220,000	627,220,000	437,180,000	437,180,000
152,220,000	152,220,000	165,235,000	165,235,000	177,635,000	177,635,000
0	0	0	0	0	0
1,137,250	1,137,250	1,272,043	1,272,043	1,434,868	1,434,868
2,177,397	2,177,397	2,321,621	2,321,621	2,465,845	2,465,845
8,770,039	8,770,039	9,539,566	9,539,566	10,368,229	10,368,229
31,068,474	31,068,474	61,169,052	61,169,052	39,351,137	39,351,137
818,928,160	818,928,160	928,932,282	928,932,282	735,660,079	735,660,079
140,611,526	140,611,526	117,450,948	117,450,948	147,573,863	147,573,863
$734,606,713	$210,075,770	$751,188,174	$230,604,701	$620,271,093	$160,164,120
83.93%		86.48%		80.78%	
	$3,000,000		$3,000,000		$3,000,000
	3,000,000		3,000,000		3,000,000
	869,218,239		862,639,122		761,844,956
	$875,218,239		$868,639,122		$767,844,956

Cuyahoga County, Ohio

Computation of Legal Debt Margin (continued)
Last Ten Years

	2020		2019	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	$30,548,210,750	$30,548,210,750	$30,536,604,620	$30,536,604,620
Debt Limitation	$762,205,269	$305,482,108	$761,915,116	$305,366,046
Total Outstanding Debt:				
General Obligation Bonds	266,975,000	266,975,000	245,065,000	245,065,000
Revenue Bonds	478,075,000	478,075,000	587,120,000	587,120,000
Certificates of Participation	189,435,000	189,435,000	200,685,000	200,685,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,532,825	1,532,825	1,345,885	1,345,885
OPWC Enterprise Loans	2,610,069	2,610,069	1,805,515	1,805,515
OWDA Loans	11,196,247	11,196,247	11,308,670	11,308,670
Total	949,824,141	949,824,141	1,047,330,070	1,047,330,070
Exemptions:				
Sports Facilities Improvement General Obligation Bonds	72,225,000	72,225,000	76,545,000	76,545,000
Revenue Bonds	478,075,000	478,075,000	587,120,000	587,120,000
Certificates of Participation	189,435,000	189,435,000	200,685,000	200,685,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,532,825	1,532,825	1,345,885	1,345,885
OPWC Enterprise Loans	2,610,069	2,610,069	1,805,515	1,805,515
OWDA Loans	11,196,247	11,196,247	11,308,670	11,308,670
Debt Service Fund Balance	44,238,100	44,238,100	47,742,782	47,742,782
Total	799,312,241	799,312,241	926,552,852	926,552,852
Net Debt	150,511,900	150,511,900	120,777,218	120,777,218
Total Legal Debt Margin	$611,693,369	$154,970,208	$641,137,898	$184,588,828
Legal Debt Margin as a Percentage of the Debt Limit	80.25%		84.15%	

(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	756,205,269	755,915,116
	$762,205,269	$761,915,116

(3) The Debt Limitation equals 1% of assessed value.

Source: Cuyahoga County Office of Budget and Management

2018		2017		2016	
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)
$27,878,269,480	$27,878,269,480	$27,623,744,450	$27,623,744,450	$27,526,151,060	$27,526,151,060
$695,456,737	$278,782,695	$689,093,611	$276,237,445	$686,653,777	$275,261,511
188,010,000	188,010,000	207,485,000	207,485,000	226,090,000	226,090,000
643,760,000	643,760,000	673,835,000	673,835,000	560,005,000	560,005,000
211,385,000	211,385,000	221,585,000	221,585,000	230,885,000	230,885,000
0	0	0	0	0	0
1,416,331	1,416,331	1,677,337	1,677,337	2,404,204	2,404,204
1,792,092	1,792,092	1,196,751	1,196,751	237,790	237,790
11,779,660	11,779,660	9,824,229	9,824,229	10,338,527	10,338,527
1,058,143,083	1,058,143,083	1,115,603,317	1,115,603,317	1,029,960,521	1,029,960,521
0	0	0	0	0	0
643,760,000	643,760,000	673,835,000	673,835,000	560,005,000	560,005,000
211,385,000	211,385,000	221,585,000	221,585,000	230,885,000	230,885,000
0	0	0	0	0	0
1,416,331	1,416,331	1,677,337	1,677,337	2,404,204	2,404,204
1,792,092	1,792,092	1,196,751	1,196,751	237,790	237,790
11,779,660	11,779,660	9,824,229	9,824,229	10,338,527	10,338,527
73,736,289	73,736,289	48,772,689	48,772,689	62,152,263	62,152,263
943,869,372	943,869,372	957,736,006	957,736,006	867,667,784	867,667,784
114,273,711	114,273,711	157,867,311	157,867,311	162,292,737	162,292,737
$581,183,026	$164,508,984	$531,226,300	$118,370,134	$524,361,040	$112,968,774
83.57%		77.09%		76.36%	
	$3,000,000		$3,000,000		$3,000,000
	3,000,000		3,000,000		3,000,000
	689,456,737		683,093,611		680,653,777
	$695,456,737		$689,093,611		$686,653,777

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2025

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	$209,101,200	100.00 %	$209,101,200
Revenue Bonds	529,370,380	100.00	529,370,380
Certificates of Participation	123,036,471	100.00	123,036,471
Loans	1,196,904	100.00	1,196,904
Financed Purchases	125,818,537	100.00	125,818,537
Bond Anticipation Notes	17,570,000	100.00	17,570,000
Lease Payable	42,309,529	100.00	42,309,529
SBITA Payable	8,441,211	100.00	8,441,211
Total County	1,056,844,232		1,056,844,232
Overlapping			
All Cities wholly within County	1,031,171,671	100.00	1,031,171,671
All Villages wholly within County	30,973,219	100.00	30,973,219
All School Districts (S.D.) wholly within County	1,623,867,531	100.00	1,623,867,531
Cuyahoga Community College	170,875,000	100.00	170,875,000
Strongsville, City S.D.	53,600,000	99.71	53,444,560
Olmsted Falls City S.D.	24,561,622	96.99	23,822,317
Chagrin Falls Exempted Village S.D.	27,330,000	63.41	17,329,953
Total Overlapping	2,962,379,043		2,951,484,251
Total Applicable to Cuyahoga County	$4,019,223,275		$4,008,328,483

(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 2024 tax year, 2025 collection year.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Pledged Revenue Coverage
Excise Tax Bonds
Last Ten Years (1)

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2025	$0	$0	$0	$0	N/A
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 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	
2025	$343,348,560	$16,960,000	$12,314,531	$29,274,531	11.73
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

(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	
2025	$29,262,522	$26,655,210	$2,607,312	$1,159,669	$206,361	$1,366,030	1.91
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

(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.)
2025	1,232,925	$89,753,241,225	$72,797	2,690.2
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

(1) 2018-2025 U.S. Census Bureau, 2018-2025 Population Estimates
2016-2017 U.S. Bureau of Census, Vintage 2016-2017 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
3.4%	4.8%	4.3%
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

Cuyahoga County, Ohio

Ten Largest Employers
2025 and 2016

2025

Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	51,880	12.02%
Group Management Services Inc.	Staffing and employment services firm	39,442	9.14
Minute Men Human Resource System	Staffing and employment services firm	30,706	7.11
University Hospitals Health System	Health care provider	27,474	6.36
Amazon	Retail	20,000	4.63
U.S. Federal Government	Federal government	16,500	3.83
Progressive Corporation	Insurance and financial company	11,969	2.77
Walmart	Grocery and retail	11,200	2.59
Giant Eagle Inc.	Grocery and retail	8,811	2.04
State of Ohio	State government	7,887	1.83
Total		225,869	52.32%
Total County Civilian Workforce (1)		431,732	

2016

Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	31,668	5.16%
University Hospitals Health System	Health care provider	16,595	2.71
U.S. Office of Personnel Management	Federal government	11,536	1.88
Progressive Corporation	Insurance and financial company	8,765	1.43
Cleveland Metropolitan School District	Public school district	7,558	1.23
Cuyahoga County	County government	7,498	1.22
City of Cleveland	Municipal government	6,608	1.08
The MetroHealth System	Health care provider	6,381	1.04
KeyCorp	Bank holding company	4,612	0.75
Case Western Reserve University	Higher Education	4,455	0.73
Total		105,676	17.23%
Total County Civilian Workforce (1)		613,500	

(1) Ohio Job & Family Services, Office of Workforce Development

Source: Crain's Cleveland Business Book of Lists 2025 - Data as of June 30, 2025

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Cuyahoga County, Ohio

County Government Employees
Last Ten Years

	2025	2024	2023	2022
General Government				
Office of the County Executive	15	11	15	9
Communications Office	8	7	6	5
Human Resources	53	47	46	45
Fiscal Office	261	270	286	266
Information Technology	113	111	105	102
Public Works Facilities Management	308	306	309	293
County Sheriff	116	104	114	115
Employee Health and Wellness (1)	0	0	0	0
County Council	20	22	22	22
Innovation and Performance	4	4	4	4
Inspector General	9	9	9	8
Internal Audit	6	6	6	6
Personnel Review Commission	21	21	20	21
Board of Elections	96	95	92	138
Board of Revision	20	18	19	23
Justice and Public Safety				
Law Department	21	19	18	19
County Sheriff	996	1,028	1,003	918
Public Safety and Justice Services	36	35	37	31
Clerk of Courts	87	89	81	82
County Medical Examiner	113	113	103	106
Cuyahoga Support Enforcement Agency	234	232	243	249
Health and Human Services Office of Reentry	7	8	5	4
County Prosecutor	428	433	407	418
Court of Common Pleas	484	487	479	489
Domestic Relations Court	84	85	86	85
Juvenile Court	518	504	479	471
Municipal Judicial Courts	77	74	77	74
Probate Court	77	75	74	76
County Law Library Resource Board	3	2	3	3
Public Defender	154	162	155	155
Development				
Development/Housing (3)	24	27	28	27
Regional Collaboration	3	3	2	2
Information Technology	0	0	0	0
County Planning Commission	21	21	20	18
Soil and Water Conservation	17	18	18	15
Department of Sustainability	5	4	5	3
Social Services				
Human Resources	16	11	11	12
Information Technology	34	34	34	30
Office of Health and Human Services	15	20	13	10
Children and Family Services	680	702	678	656
Senior and Adult Services	161	165	161	160
Employment and Family Services	853	816	756	716
Cuyahoga Support Enforcement Agency	0	0	0	0
Early Childhood Invest in Children	12	10	11	8
Family and Children First Council	10	10	9	7
Office of Homeless Services	7	6	5	5
Workforce Development (4)	0	0	11	10
County Board of Developmental Disabilities	550	566	583	559
Veterans Service Commission	36	34	34	34

2021	2020	2019	2018	2017	2016
10	4	4	4	6	7
5	8	8	7	8	7
49	46	41	41	41	40
242	278	287	304	308	314
103	111	81	92	92	100
291	293	293	309	289	274
155	164	196	160	159	153
0	0	0	0	0	7
21	21	21	20	20	20
5	5	5	4	3	1
10	10	9	8	7	6
6	6	5	6	5	5
22	20	17	17	16	14
134	127	117	140	81	146
20	18	24	21	23	24
21	17	19	16	18	20
1,050	1,022	1,134	1,098	1,042	1,062
32	31	37	34	42	41
86	93	97	104	100	98
108	100	103	97	93	87
257	274	281	295	283	283
5	5	6	6	5	6
402	389	382	362	357	365
493	508	495	491	492	492
83	87	89	89	88	86
501	495	536	521	513	508
74	76	66	0	0	0
75	76	78	77	78	76
3	3	3	3	3	3
148	145	136	128	112	106
27	21	11	12	10	11
1	2	2	1	2	2
4	4	4	4	3	3
17	14	16	17	17	16
13	14	12	12	11	10
1	3	3	3	0	0
12	12	12	12	12	10
12	12	38	42	39	38
12	13	13	12	11	5
731	752	842	828	817	797
146	167	163	163	166	163
704	720	784	779	780	789
3	3	3	3	2	2
8	10	10	10	8	7
9	8	8	8	7	7
5	3	4	5	5	5
10	11	11	11	10	11
545	543	880	959	937	1,019
32	31	30	30	27	29

(continued)

Cuyahoga County, Ohio

County Government Employees (continued)
Last Ten Years

	2025	2024	2023	2022
Health and Safety				
Public Works Facilities Management	10	11	16	17
Public Safety and Justice Services	40	41	42	35
ADAMHS Board (2)	46	48	49	0
Public Works				
Dog Kennel	20	18	15	17
Facilities Management	14	11	7	8
County Road and Bridge	126	124	112	107
Sanitary Engineer	138	137	124	126
County Airport	8	9	7	6
Solid Waste Management District	7	7	7	7
Miscellaneous				
Human Resources (1)	13	7	8	8
Workers Compensation Retrospective (1)	0	0	0	0
Soldiers' and Sailors' Monument	5	5	5	3
TOTALS	7,240	7,242	7,074	6,843

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

2021	2020	2019	2018	2017	2016
18	18	17	17	17	15
36	36	36	36	33	35
0	0	0	0	0	0
14	18	17	0	0	0
6	6	5	5	7	16
105	113	135	135	125	118
119	122	126	126	125	116
6	8	8	8	9	8
7	7	6	6	6	6
5	13	13	13	0	0
0	0	0	0	5	4
3	4	4	4	3	3
7,022	7,120	7,783	7,715	7,478	7,596

Cuyahoga County, Ohio

Capital Asset Statistics by Function/Program
Last Ten Years

	2025	2024	2023	2022
Government Activities				
General Government				
Legislative and Executive				
Vehicles	12	10	10	10
Square footage utilization (2)	623,081	432,343	293,010	293,010
Square footage utilization - Admin Building (1)	0	0	201,633	201,633
Board of Elections voting machines	1,450	1,450	1,450	3,125
Judicial				
Vehicles	181	178	157	159
Square footage utilization (2)	2,664,889	3,713,505	3,319,341	3,319,341
Square footage utilization - Admin Building (1)	0	0	15,904	15,904
Public Works				
Number of Bridges	208	208	209	209
Miles of Roads	2	2	2	2
Vehicles	136	129	132	132
Square footage utilization (2)	380,727	105,634	86,770	86,770
Square footage utilization - Admin Building (1)	0	0	15,869	15,869
Health and Safety				
Vehicles	8	8	7	7
Square footage utilization (2)	19,029	48,893	22,948	22,948
Social Services				
Vehicles	28	26	24	24
Square footage utilization (2)	432,529	393,343	515,752	515,752
Square footage utilization - Admin Building (1)	0	0	515	515
Community Development				
Square footage utilization (2)	19,097	18,760	49,560	49,560
Square footage utilization - Admin Building (1)	0	0	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	0
Pump stations	67	65	65	67
Vehicles	98	93	93	92
Square footage utilization (2)	141,965	125,561	54,407	54,407
County Airport				
Vehicles	7	7	8	8
Square footage utilization (2)	250,000	250,000	250,000	250,000
Number of Hangars	62	75	75	75
Huntington Garage				
Square footage utilization (2)	486,882	585,346	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

2021	2020	2019	2018	2017	2016
10	11	10	8	8	8
293,010	293,010	298,693	308,083	287,479	275,789
201,633	201,633	201,633	201,633	201,633	0
1,700	1,700	1,835	1,705	1,705	1,840
161	161	147	148	139	139
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	15,904	0
209	209	209	209	210	210
2	2	2	2	2	2
134	140	124	121	121	121
86,770	86,770	85,514	77,576	98,420	88,408
15,869	15,869	15,869	15,869	15,869	0
6	3	11	12	10	10
22,948	22,948	22,948	22,948	32,948	32,948
24	16	17	17	12	12
515,752	515,752	554,993	561,928	596,768	580,916
515	515	515	515	515	0
49,560	49,560	49,560	49,560	49,560	49,560
7,020	7,020	7,020	7,020	7,020	0
1,100	1,100	1,100	1,200	1,200	1,200
23	23	23	26	24	24
1	2	2	2	2	2
65	65	63	63	56	56
94	93	87	84	81	81
54,407	54,407	54,407	54,407	54,407	54,407
8	8	7	7	7	7
250,000	250,000	250,000	250,000	250,000	250,000
75	75	76	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

	2025	2024	2023	2022
Government Activities				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	50,403	53,462	57,803	61,465
Number of Tax Foreclosures	2,071	2,008	1,834	1,297
Board of Elections				
General Election Ballots Cast on Election Day	165,087	420,695	313,428	280,500
General Election Absentee Ballots Cast	61,017	166,589	89,793	135,839
Judicial				
Juvenile Court				
Number of Youth Supervised	663	698	768	684
Average Daily Population in Secure Detention	113	160	152	139
Clerk of Courts				
Number of Civil and Domestic Cases Filed	28,852	26,478	24,643	22,199
Number of Criminal Cases Filed	10,503	10,920	11,220	11,191
Court of Common Pleas				
Number of Civil Cases Disposed	22,691	19,767	19,073	18,600
Number of Criminal Dispositions	12,521	12,608	13,813	13,065
Medical Examiner				
Number of Investigations	1,250	3,127	3,415	4,046
Probate Court				
Number of New Filings	14,420	13,222	13,542	16,111
Public Defender				
Number of Municipal Intake Cases	15,502	13,646	13,737	12,392
Prosecutor				
Number of Dispositions	10,777	10,969	12,578	9,968
Sheriff				
Average Daily Population in County Jail	1,600	1,505	1,570	1,639
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	222	225	219	182
Dog Warden				
Number of Animals Adopted	925	947	1,114	1,283
Health and Safety				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	110,006	85,563	106,986	82,904
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	731,821	769,060	862,880	748,907
Social Services				
Children and Family Services				
Adoptive Finalizations	261	181	184	167
Number of Children in Agency Foster Homes	226	795	188	217
Number of Adoption Application Submitted	88	76	89	78
Senior and Adult Services				
Number of Service Unit Hours	487,074	450,367	443,885	367,992
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	210	858	991	1,100
Number of Approvals for Financial Assistance	189	809	934	1,070
Employment and Family Services				
Number of Earned Income Tax Credits Filed (1)	2,134	2,025	2,615	3,059
Community Development				
Investment in Economic Development Projects	$20,435,318	$15,743,338	$16,132,934	$20,945,653
Business-Type Activities				
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,105,905	1,282,864	1,192,696	1,335,031
Number of Feet of Sewer Lines Cleaned	1,270,571	1,397,788	1,569,625	1,610,453
Airport				
Number of Takeoffs and Landings	29,252	28,209	27,739	28,162

(1) Final numbers for earned income tax credits filed in 2017 are not available; this number is an estimate.

Sources: Various Cuyahoga County Departments

2021	2020	2019	2018	2017	2016
65,563	65,847	61,560	65,015	62,219	65,934
2,422	1,977	2,997	4,100	3,707	3,011
155,691	312,985	151,957	315,773	191,818	369,969
76,458	318,214	70,691	176,550	81,575	227,560
526	510	1,576	1,840	1,555	1,611
121	110	107	125	151	161
21,974	20,962	27,237	27,537	27,296	27,000
11,277	7,686	12,009	11,940	12,689	11,690
17,357	15,175	13,895	13,342	12,869	12,421
11,406	9,090	13,080	13,562	13,520	12,019
3,685	3,515	3,279	3,246	3,430	2,594
16,631	11,726	12,529	12,283	11,843	11,960
10,353	13,052	19,372	25,720	41,840	33,133
8,193	6,197	9,748	10,358	10,411	10,652
1,528	1,461	2,078	2,357	2,270	1,900
178	165	214	226	218	223
1,265	915	1,480	1,392	1,515	1,489
75,504	86,457	36,559	33,193	32,985	23,528
651,954	500,093	473,631	474,054	442,880	481,120
162	123	133	142	125	119
387	450	251	331	190	198
77	75	121	143	120	114
256,343	208,807	384,431	375,571	340,868	340,436
725	732	2,705	3,545	4,048	3,570
659	516	1,929	2,430	2,678	2,385
2,178	2,178	3,039	3,810	5,000	4,973
$8,133,000	$22,350,270	$5,736,935	$16,853,000	$12,427,000	$19,100,000
1,308,134	1,605,120	1,835,960	1,370,037	1,118,916	688,072
1,668,226	1,768,800	1,827,724	1,602,512	1,287,317	1,201,773
25,466	22,835	22,418	21,180	19,951	23,304

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COUNTY OF CUYAHOGA, OHIO
ACKNOWLEDGEMENTS

This report was prepared by the following members of the
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Pride Day, Cleveland, OH, June 2025

Cuyahoga County

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Cleveland, Ohio 44115
cuyahogacounty.gov

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OHIO AUDITOR OF STATE
KEITH FABER

CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 9/22/2026

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

This report is a matter of public record and is available online at
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