CITY OF CLEVELAND
CUYAHOGA COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2025

OHIO AUDITOR OF STATE
KEITH FABER

CITY OF CLEVELAND
CUYAHOGA COUNTY
DECEMBER 31, 2025

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CITY OF CLEVELAND
CUYAHOGA COUNTY
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				
Direct Programs:				
Inflation Reduction Act Urban and Community Forestry Program:				
Inflation Reduction Act Urban and Community Forestry Program 2025	10.727	N/A	$ -	$ 377,663
Total Inflation Reduction Act Urban and Community Forestry Program			-	377,663
Urban Agriculture and Innovative Production Grants Program:				
Composting Food Waste Reduction 2025	10.935	N/A	-	165,389
Total Urban Agriculture and Innovative Production Grants Program			-	165,389
TOTAL U.S. DEPARTMENT OF AGRICULTURE			**-**	**543,052**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Healthy Start Initiative:				
Healthy Start Initiative 2024	93.926	N/A	378,512	477,992
Healthy Start Initiative 2025	93.926	N/A	45,516	290,895
Total Healthy Start Initiative			424,028	768,887
Substance Abuse and Mental Health Services Projects of Regional and National Significance:				
Substance Abuse and Mental Health Services 2025	93.243	N/A	-	260,426
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			-	260,426
Passed through Cuyahoga County District Board of Health:				
Public Health Emergency Preparedness:				
Public Health Emergency Preparedness 2023-2024	93.069	18-100-12-PH-1524	-	49,063
Total Public Health Emergency Preparedness			-	49,063
Injury Prevention and Control Research and State and Community Based Programs:				
Overdose Data to Action Grant 2023	93.136	1NH28CE003558-01-00	-	12,144
Overdose Data to Action Grant 2024	93.136	5NH28CE003558-02-00	-	7,837
Total Injury Prevention and Control Research and State and Community Based Programs			-	19,981
Passed through the Ohio Department of Public Health:				
Public Health Emergency Preparedness:				
City Readiness Initiative 2024	93.069	18-200-12-PH-1524	-	2,841
Public Health Emergency Preparedness 2024-2025	93.069	18-200-12-PH-0125	-	151,746
Public Health Emergency Preparedness 2025-2026	93.069	18-200-12-PH-1626	-	122,029
Total Public Health Emergency Preparedness			-	276,616
Family Planning Services:				
Family Planning Services Title X FY 2024	93.217	18-200-11-RH-1024	-	144,748
Family Planning Services Title X FY 2025	93.217	18-200-11-RH-1125	-	247,198
Family Planning Services Title X FY 2026	93.217	18-200-11-RH-1226	-	225,494
Total Family Planning Services			-	617,440
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Title X FY 2024	93.994	18-200-11-RH-1024	-	16,831
Maternal and Child Health Services Title X FY 2025	93.994	18-200-11-RH-1125	-	60,997
Maternal and Child Health Services Title X FY 2026	93.994	18-200-11-RH-1226	-	74,091
Preconception Health and Wellness 2023-2025	93.994	18-200-11-PW-0124	-	22,700
Total Maternal and Child Health Services Block Grants to the States			-	174,619
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):				
COVID-19 Enhanced Operations 2023-2024	93.323	18-200-12-EO-0323	-	23,554
Total Epidemiology and Laboratory Capacity for Infectious Diseases			-	23,554
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:				
Public Health Workforce FY 23	93.354	18-200-12-WF-0223	-	1,140
Total Public Health Emergency Response			-	1,140
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health:				
Public Health Workforce FY 23	93.967	18-200-12-WF-0223	-	111,709
Total Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health			-	111,709
National and State Tabacco Control Program:				
Local Tobacco Prevention and Cessation Grant	93.387	18-200-14-TU-0126	-	135
Total National and State Tabacco Control Program			-	135
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises:				
Public Health Workforce FY 2023	93.391	18-200-12-WF-0223	-	1,140
Total Activities to STLT Health Department Response to Public Health or Healthcare Crises			-	1,140
Passed through the Western Reserve Area Agency on Aging (WRAAA):				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers:				
WRAAA ADRN 2024	93.044	N/A	-	8,397
WRAAA ADRN 2025	93.044	N/A	-	316,790
Total Aging Cluster			-	325,187

(Continued)

CITY OF CLEVELAND
CUYAHOGA COUNTY
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 HEALTH AND HUMAN SERVICES (continued)				
Passed through the Western Reserve Area Agency on Aging (WRAAA):				
Medicare Enrollment Assistance Program:				
WRAAA MIPPA 2024	93.071	20-01OHMIAA-00 & 20-01OHMIDR-00	-	8,195
WRAAA MIPPA 2025	93.071	24-01OHMIAA-00 & 24-02OHMIDR-00	-	12,340
Total Medicare Enrollment Assistance Program			-	20,535
Low-Income Home Energy Assistance:				
WRAAA HEAP Outreach Program FY 2024	93.568	HEAP-2024-156	-	9,097
Total Low-Income Home Energy Assistance			-	9,097
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			**424,028**	**2,659,529**
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grant (CDBG) Entitlement/Special Purpose Grants Cluster:				
CDBG/Entitlements:				
CDBG YR 40	14.218	N/A	-	86,849
CDBG YR 42	14.218	N/A	-	4,075
CDBG YR 44	14.218	N/A	70,626	123,906
CDBG YR 45	14.218	N/A	377,505	996,005
CDBG YR 46	14.218	N/A	-	261,150
CDBG YR 47	14.218	N/A	108,500	731,557
CDBG YR 48	14.218	N/A	157,949	539,489
CDBG YR 49	14.218	N/A	1,164,433	2,643,666
CDBG YR 50	14.218	N/A	4,368,303	12,537,652
CDBG YR 51	14.218	N/A	630,121	2,082,732
Neighborhood Stabilization Grant Program 3	14.218	N/A	-	14
COVID-19 Cares Act CDBG 2020	14.218	N/A	995,159	1,028,273
Total Communtiy Development Block Grant Entitlement/Special Purpose Grants Cluster			7,872,596	21,035,368
Home Investment Partnerships Program:				
Home Investment Partnership Program 2018	14.239	N/A	-	284,781
Home Investment Partnership Program 2019	14.239	N/A	-	17,439
Home Investment Partnership Program 2021	14.239	N/A	-	447,405
Home Investment Partnership Program 2022	14.239	N/A	-	189,453
Home Investment Partnership Program 2023	14.239	N/A	-	2,736,933
Home Investment Partnership Program 2024	14.239	N/A	-	217,659
COVID-19 Home ARPA	14.239	N/A	-	2,036,336
Total Home Investment Partnerships Program			-	5,930,006
Emergency Solutions Grant Program:				
Emergency Shelter Grants Program 2023	14.231	N/A	85,336	121,274
Emergency Shelter Grants Program 2024	14.231	N/A	1,281,824	1,371,684
Total Emergency Solutions Grant Program			1,367,160	1,492,958
Housing Opportunities for Persons with AIDS:				
Housing Opportunities for Persons with AIDS 2024	14.241	N/A	1,558,601	1,565,363
Housing Opportunities for Persons with AIDS 2025	14.241	N/A	793,062	793,062
Total Housing Opportunities for Persons with AIDS			2,351,663	2,358,425
Lead-Based Paint Hazard Control in Privately-Owned Housing:				
Lead-Based Paint Hazard Control in Privately-Owned Housing 2020	14.900	N/A	127,018	609,406
Lead-Based Paint Hazard Control in Privately-Owned Housing 2022	14.900	N/A	-	487,124
Lead-Based Paint Hazard Control in Privately-Owned Housing 2023	14.900	N/A	-	427,153
Total Lead-Based Paint Hazard Control In Privately-Owned Housing			127,018	1,523,683
Neighborhood Stabilization Program:				
Neighborhood Stabilization Program	14.256	N/A	16,240	16,240
Total Neighborhood Stabilization Program			16,240	16,240
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			**11,734,677**	**32,356,680**
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Community-Based Violence Intervention and Prevention Initiative:				
Community Based Violence Intervention and Prevention Initiative	16.045	N/A	-	447,193
Total Community-Based Violence Intervention and Prevention Initiative			-	447,193
Treatment Court Discretionary Grant Program:				
Greater Cleveland Drug Court- Men's Treatment	16.585	N/A	-	92
Recovery Project II	16.585	N/A	-	481
Recovery Project IV	16.585	N/A	-	176,030
Total Treatment Court Discretionary Grant Program			-	176,603
Public Safety Partnership and Community Policing Grants:				
COPS Hiring Program (CHP) 2021	16.710	N/A	-	1,597,390
FY 19 Law Enforcement Mental Health and Wellness Act	16.710	N/A	-	89,584
FY 21 COPS Community Policing Development (CPD) Crisis Intervention Teams	16.710	N/A	-	85,019
Total Public Safety Partnership and Community Policing Grants			-	1,771,993

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CITY OF CLEVELAND
CUYAHOGA COUNTY
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 (continued)				
Direct Programs:				
Byrne Criminal Justice Innovation Program:				
2021 Edward Byrne Crime Justice Innovations	16.817	N/A	-	447,984
Total Byrne Criminal Justice Innovation Program			-	447,984
Criminal and Juvenile Justice and Mental Health Collaboration Program:				
2023 Connect and Protect	16.745	N/A	-	4,813
Total Criminal and Juvenile Justice and Mental Health Collaboration Program			-	4,813
National Sexual Assault Kit Initiative:				
FY 21 Sexual Assault Initiative Kit	16.833	N/A	241,847	1,312,819
Total National Sexual Assault Kit Initiative			241,847	1,312,819
Edward Byrne Memorial Justice Assistance Grant Program:				
2020 Operation Legend - JAG	16.738	N/A	-	1,430,838
2021 Edward Byrne Memorial JAG	16.738	N/A	41,269	114,344
2022 Edward Byrne Memorial - JAG	16.738	N/A	148,139	434,218
2023 Edward Byrne Memorial - JAG	16.738	N/A	-	170,054
2024 Edward Byrne Memorial - JAG	16.738	N/A	-	969
2023 Public Safety Partnership JAG	16.738	N/A	80,400	298,445
Total Edward Byrne Memorial Justice Assistance Grant Program			269,808	2,448,868
Passed through the Ohio Department of Public Safety:				
Edward Byrne Memorial Justice Assistance Grant Program:				
2022 Edward Byrne Memorial JAG - CGNL	16.738	2022-JG-A01-6444	-	4,000
2023 Edward Byrne Memorial JAG - CGNL	16.738	2023-JG-A01-6444	-	77,783
2024 Edward Byrne Memorial JAG - CGNL	16.738	2024-JG-A01-66956	-	39,627
Total Edward Bryne Memorial Justice Assistance Grant Program			-	121,410
Equitable Sharing Program:				
DOJ Asset Forfeiture Program	16.922	N/A	-	11,316
CPPA DOJ Law Enforcement	16.922	N/A	-	26,518
FOP DOJ Law Enforcement	16.922	N/A	-	20,763
Total Equitable Sharing Program			-	58,597
Passed through Cuyahoga County:				
Violence Against Woman Formula Grants:				
FY 23 VAWA Prosecution	16.588	2023-VP-VA2-V041	-	18,074
FY 24 VAWA Prosecution	16.588	2024-WF-RFU-35390	-	154,580
FY 23 VAWA Law Enforcement	16.588	2023-VP-VA2-V042	-	1,160
FY 24 VAWA Law Enforcement	16.588	2024-WF-RFU-35390	-	112,338
FY 23 VAWA Sexual Assault	16.588	2023-VP-VA2-V045	30,906	30,906
Total Violence Against Woman Formula Grants			30,906	317,058
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
Cleveland Improving Criminal Justice Response Project 2020	16.590	2020- WE-AX-0017	-	71,484
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			-	71,484
Passed through the Cuyahoga County Prosecutor's Office:				
Edward Byrne Memorial Justice Assistance Grant Program:				
Crime Gun Intelligence Center	16.738	15PBJA-21-GG-03281-JAGP	-	61,838
Total Edward Byrne Memorial Justice Assistance Grant Program			-	61,838
TOTAL U.S. DEPARTMENT OF JUSTICE			**542,561**	**7,240,660**
U.S. DEPARTMENT OF COMMERCE				
Direct Programs:				
Economic Development Cluster:				
COVID-19 CARES Act- Revolving Loan Fund Supplemental Disaster Recovery and Resiliency Awards	11.307	N/A	-	2,422,477
Total Economic Development Cluster			-	2,422,477
TOTAL U.S. DEPARTMENT OF COMMERCE			-	**2,422,477**
U.S. DEPARTMENT OF LABOR				
Passed through Cuyahoga County:				
WIOA Cluster:				
WIOA Adult Program	17.258	G-2425-15-0174	-	42,580
Total WIOA Cluster			-	42,580
TOTAL U.S. DEPARTMENT OF LABOR			-	42,580
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Programs and COVID Airport Programs:				
Airport Improvement Program	20.106	N/A	-	5,953,014
Total Airport Improvement Programs and COVID Airport Programs			-	5,953,014
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program:				
SMART Grant	20.941	N/A	-	1,041,628
Total Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program			-	1,041,628

(Continued)

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 TRANSPORTATION (continued)				
Passed through the Ohio Department of Transportation & Northeast Ohio Area Coordination Agency:				
Highway Planning and Construction:				
CUY Superior Avenue Cycle Track	20.205	PID 108259	-	612,045
Total Highway Planning and Construction			-	612,045
Passed through the Ohio Department of Public Safety:				
Highway Safety Cluster:				
State and Community Highway Safety:				
Selective Traffic Enforcement Program 2025	20.600	STEP-2025 Cleveland Police Departme-00083	-	1,157
Total Highway Safety Cluster			-	1,157
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Impaired Driving Enforcement Program 2025	20.608	IDEP-2025 Cleveland Police Departme-00083	-	1,342
Total Minimum Penalties for Repeat Offender for Driving While Intoxicated			-	1,342
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			**-**	**7,609,186**
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY				
Direct Programs:				
Surveys, Studies, Research, Investigations, Demostrations, and Special Purpose Activities Relating to the Clean Air Act:				
CLEAN in CLE	66.034	N/A	62,388	94,703
Total Surveys, Studies, Research, Investigations, Demostrations, and Special Purpose Activities Relating to the Clean Air Act			62,388	94,703
Passed through the Ohio Environmental Protection Agency:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support 2024	66.001	EPAFFG24	-	494,776
Air Pollution Control Program Support 2025	66.001	EPAFFG26	-	98,213
Inflation Reduction Act	66.001	EPAIRAG	-	4,373
Total Air Pollution Control Program Support			-	597,362
Surveys, Studies, Research, Investigations, Demostrations, and Special Purpose Activities Relating to the Clean Air Act:				
Air Pollution Control Program Support 2024	66.034	EPAFPM24	-	34,339
Air Pollution Control Program Support 2025	66.034	EPAFPM24	-	130,537
IRA Senior/Monitoring	66.034	EPAFPM24	-	248,747
Total Survey, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act			-	413,623
Passed through the Northeast Ohio Areawide Coordinating Agency:				
Climate Pollution Reduction Grants:				
Climate Pollution Reduction	66.046	00E03472	-	419,201
Total Climate Pollution Reduction Grants			-	419,201
Passed through the Ohio Water Development Authority:				
Capitalization Grants for Drinking Water State Revolving Funds:				
10272 - LSLR 2022-4	66.468	HZJEJR2ENJK4	-	1,728,374
10281 - LSLR 2022-6	66.468	HZJEJR2ENJK4	-	1,634,991
10577 - LSLR 2023-10-Supplies-Curb Boxes	66.468	HZJEJR2ENJK4	-	67,860
10677 - LSLR 2023-1	66.468	HZJEJR2ENJK4	-	2,938,012
10678 - LSLR 2023-2	66.468	HZJEJR2ENJK4	-	3,988,464
10679 - LSLR 2023-3	66.468	HZJEJR2ENJK4	-	2,990,737
10680 - LSLR 2023-4	66.468	HZJEJR2ENJK4	-	3,203,237
10683 - LSLR 2023-5	66.468	HZJEJR2ENJK4	-	136,980
10684 - LSLR 2023-6	66.468	HZJEJR2ENJK4	-	1,279,201
10673 - LSLR 2023-8-Special Cases-1	66.468	HZJEJR2ENJK4	-	3,836,016
10747 - LSLR 2023-10-Supplies-Filters	66.468	HZJEJR2ENJK4	-	216,700
11507 - LSLR 2024-1	66.468	HZJEJR2ENJK4	-	23,924
11509 - LSLR 2024-2	66.468	HZJEJR2ENJK4	-	23,924
11515 - LSLR 2024-3	66.468	HZJEJR2ENJK4	-	23,924
11516 - LSLR 2024-4	66.468	HZJEJR2ENJK4	-	23,924
11518 - LSLR 2024-5	66.468	HZJEJR2ENJK4	-	1,872,237
11520 - LSLR 2024-6	66.468	HZJEJR2ENJK4	-	21,115
11522 - LSLR 2024-7	66.468	HZJEJR2ENJK4	-	21,115
11523 - LSLR 2024-8	66.468	HZJEJR2ENJK4	-	21,115
11399 - LSLR 2024-9	66.468	HZJEJR2ENJK4	-	1,430,216
11400 - LSLR 2024-17-Supplies-Curb Boxes	66.468	HZJEJR2ENJK4	-	941,422
11401 - LSLR 2024-18-Supplies-Curb Boxes	66.468	HZJEJR2ENJK4	-	8,662
11398 - LSLR 2024-19-Supplies-Copper/Brass	66.468	HZJEJR2ENJK4	-	729,682
11396 - LSLR 2024-20-Supplies-Copper/Brass	66.468	HZJEJR2ENJK4	-	14,578
Total Capitalization Grants for Drinking Water State Revolving Funds			-	27,176,410
Congressionally Mandated Projects:				
West 70th Street Sewer Project	66.202	N/A	-	959,752
East 115th Street Sewer Project	66.202	N/A	-	636,207
Nottingham Intake Rehab Project	66.202	N/A	-	357,928
Total Congressionally Mandated Projects			-	1,953,887
TOTAL U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			**62,388**	**30,655,186**

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CITY OF CLEVELAND
CUYAHOGA COUNTY
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 HOMELAND SECURITY				
Direct Programs:				
Homeland Security BioWatch Program:				
Bio-Watch Program 2024	97.091	N/A	-	298,658
Bio-Watch Emergency Preparedness 2023	97.091	N/A	-	2,613
Bio-Watch Emergency Preparedness 2024	97.091	N/A	-	23,069
Total Homeland Security BioWatch Program			-	324,340
Port Security Grant Program:				
FY 21 Port Security Grant	97.056	N/A	-	458,194
Total Port Security Grant Program			-	458,194
Assistance to Firefighters Grant:				
Fire Prevention & Safety 2022	97.044	N/A	-	77,477
Total Assistance to Firefighters Grant			-	77,477
Passed through the Ohio Department of Natural Resources:				
Boating Safety Financial Assistance:				
Boating Safety Financial Assistance	97.012	N/A	-	797
Total Boating Safety Financial Assistance			-	797
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			**-**	**860,808**
U.S. DEPARTMENT OF TREASURY				
Direct Programs:				
Equitable Sharing:				
Equitable Sharing Program- Asset Forfeiture Program	21.016	N/A	-	218,487
Total Equitable Sharing			-	218,487
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 American Rescue Plan Act 2021	21.027	N/A	1,776,206	2,958,839
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	4,083,925
Total Coronavirus State and Local Fiscal Recovery Funds			1,776,206	7,042,764
Emergency Rental Assistance Program:				
COVID-19 CARES Act Emergency Rental Assistance Program 2	21.023	N/A	3,870,439	3,870,439
Total Emergency Rental Assistance Program			3,870,439	3,870,439
Passed through the Ohio Department of Public Safety:				
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 FY22 State ARPA VCRG	21.027	2022-AR-LEP-933	158,944	698,849
COVID-19 FY22 State ARPA Retention Bonus	21.027	2022-AR-LEP-1031	-	2,492
COVID-19 OCJS Pretrial Services	21.027	2022-AR-CCB-1108	-	19,387
COVID-19 Mentoring, Community Engagement Violence Initiative	21.027	2022-AR-CVI-1156	-	891,641
Total Coronavirus State and Local Fiscal Recovery Funds			158,944	1,612,369
Passed through the Ohio Emergency Management Agency:				
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 FY22 ARPA First Responder Wellness, Recruitment, Retention and Resiliency	21.027	AFRR-148-WELL	-	134,093
COVID-19 FY22 ARPA Recruitment- Police	21.027	AFRR-147P-HIR	-	477,756
COVID-19 FY22 ARPA Recruitment- Fire	21.027	AFRR-147P-HIR	-	11,020
Total Coronavirus State and Local Fiscal Recovery Funds			-	622,869
Passed through the Ohio Department of Public Development:				
Coronavirus State and Local Fiscal Recovery Funds:				
COVID-19 Lead Safe Ohio Program	21.027	LED-2023-203701	250,000	256,300
Total Coronavirus State and Local Fiscal Recovery Funds			250,000	256,300
TOTAL U.S. DEPARTMENT OF TREASURY			**6,055,589**	**13,623,228**
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 18,819,243**	**$ 98,013,386**

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CITY OF CLEVELAND
CUYAHOGA COUNTY

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 the City of Cleveland (the City) under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented 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 City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

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 the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The City has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The City passes certain federal awards received from the Department of Health and Human Services, Department of Housing and Urban Development, Department of Justice, Department of Environmental Protection, and Department of the Treasury to other governments or not-for-profit agencies (subrecipients). As Note B describes, the City reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the City 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 – COST SHARING (INCLUDING MATCHING) REQUIREMENTS

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

NOTE F – REVOLVING LOAN FUND

Activity in the Economic Adjustment Assistance, ALN 11.307 revolving loan fund during 2025:

Balance of loans outstanding	$ 880,828
Cash and investment balances	1,541,649
Total federal value of revolving loan portion as of December 31, 2025	$ 2,422,477

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OHIO AUDITOR OF STATE
KEITH FABER

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

City of Cleveland
Cuyahoga County
601 Lakeside Avenue
Cleveland, Ohio 44114

To the Honorable Justin M. Bibb, Mayor, Members of City Council and Audit Committee:

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, each major fund, and the aggregate remaining fund information of the City of Cleveland, Cuyahoga County, Ohio (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 25, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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

June 25, 2026

OHIO AUDITOR OF STATE
KEITH FABER

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

City of Cleveland
Cuyahoga County
601 Lakeside Avenue
Cleveland, Ohio 44114

To the Honorable Justin M. Bibb, Mayor, and Members of City Council and Audit Committee:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the City of Cleveland's, Cuyahoga County, Ohio (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the City of Cleveland's major federal programs for the year ended December 31, 2025. The City of Cleveland's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on the COVID-19 Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the City of Cleveland complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 Emergency Rental Assistance Program for the year ended December 31, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City of Cleveland complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2025.

Basis for Qualified and Unmodified Opinions

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

We are required to be independent of the City 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the COVID-19 Emergency Rental Assistance Program

As described in finding 2025-001 in the accompanying schedule of findings, the City did not comply with requirements regarding Reporting applicable to its AL #21.023 COVID-19 Emergency Rental Assistance major federal program.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City'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 City'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 City'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 City'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 City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matter

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2025-001 to be a material weakness.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this 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, each major fund and the aggregate remaining fund information of the City of Cleveland, Cuyahoga County, Ohio (the City) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our unmodified report thereon dated June 25. 2026. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's 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. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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

June 25. 2026

CITY OF CLEVELAND
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2025

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	No
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	Yes
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Qualified on COVID-19 Emergency Rental Assistance Program Unmodified on Community Development Block Grant (CDBG) Cluster, HOME Investment Partnerships Program, Edward Byrne Memorial Justice Assistance Grant (JAG) Program and Airport Improvement Program
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	Yes
(d)(1)(vii)	**Major Programs:**	Community Development Block Grant (CDBG) Cluster AL # 14.239 – HOME Investment Partnerships Program AL # 16.738 – Edward Byrne Memorial Justice Assistance Grant (JAG) Program AL # 20.106 – Airport Improvement Program AL # 21.023 – COVID-19 Emergency Rental Assistance Program

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 3,000,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	No

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

None.

3. FINDING FOR FEDERAL AWARDS

Emergency Rental Assistant Quarterly and Final Reporting – Noncompliance and Material Weakness

Finding Number:	**2025-001**
Assistance Listing Number and Title:	**AL # 21.023 COVID-19 Emergency Rental Assistance Program**
Federal Award Identification Number / Year:	**N/A / 2025**
Federal Agency:	**United States Department of Treasury**
Compliance Requirement:	**Reporting**
Pass-Through Entity:	**N/A**
Repeat Finding from Prior Audit?	**No**

2 CFR § 1000.1 gives regulatory effect to the Department of Treasury for 2 CFR § 200.329 to require recipients of the COVID-19 Emergency Rental Assistance 2 (ERA2) grant to monitor program performance and submit quarterly reports comparing actual accomplishments to federal goals. Recipients must track expenditures, housing stability services, and household assistance data, through the Treasury's Portal via the ERA Compliance Report.

Due to insufficient controls over the reporting, the City failed to submit the 2025 first and second quarter ERA Compliance Reports to the Department of Treasury.

Failure to properly complete required reports could result in the loss of grant monies in future periods.

The City should ensure control procedures over the reporting of information to federal grantors are in place and followed by the appropriate personnel to ensure the timely submission of required reports.

Official's Response: The Department of Community Development will implement the following corrective measures using existing systems, including exploring the capabilities of Amplifund, the City's grant management software, to address the finding and to establish a durable compliance framework for all federal grant reporting obligations:

1. Designation of a Federal Grants Compliance Officer;
2. Staff Training and Cross-Training;
3. Grants Management and Reporting Calendar Reminders;
4. Federal Portal Access Redundancy and Technical Escalation Protocol; and
5. Internal Compliance Audits

City of Cleveland

Justin M. Bibb, Mayor

Department of Finance
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.511(b)
FYE 2025

Finding Number	Finding Summary	Status	Additional Information
2024-001	2 C.F.R. Part 170 requires prime recipients of federal awards to report the subaward on the Federal Funding Accountability and Transparency Act Subaward Reporting System website. The City was required to report subawards for funding from AL No. 14.241 Housing Opportunities for Person with Aids and AL No. 14.218 Community Development Block Grants/Entitlement Grants for sub-awardees that exceeded $30,000. The City did not report the sub-awardees as required.	Corrective Action Taken and Finding is Fully Corrected.	None

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City of Cleveland

Justin M. Bibb, Mayor

Department of Finance
601 Lakeside Ave., Room 104
Cleveland, Ohio 44114
(216) 664-2536 | Fax: (216) 664-2535
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CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2025

Finding Number:	2025-001
Planned Corrective Action:	The Department of Community Development will implement the following corrective measures using existing systems, including exploring the capabilities of Amplifund, the City's grant management software, to address the finding and to establish a durable compliance framework for all federal grant reporting obligations: 1. Designation of a Federal Grants Compliance Officer; 2. Staff Training and Cross-Training; 3. Grants Management and Reporting Calendar Reminders; 4. Federal Portal Access Redundancy and Technical Escalation Protocol; and 5. Internal Compliance Audits.
Anticipated Completion Date:	120 Days of CAP adoption
Responsible Contact Person:	Bureau Chief, Enterprise Operations, Department of Community Development