



Dave Yost • Auditor of State

**CUYAHOGA COUNTY, OHIO
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**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|--|----------------------------|---|---|--|---------------------------|
| EXECUTIVE OFFICE OF THE PRESIDENT | | | | | |
| <i>Passed Through the City of Shaker Heights Police Department:</i> | | | | | |
| High Intensity Drug Trafficking Areas Program: | | | | | |
| High Intensity Drug Trafficking Area Program Task Force GY 2014 | 95.001 | N/A | | \$ | \$ 4,231 |
| High Intensity Drug Trafficking Area Program Task Force GY 2015 | 95.001 | N/A | | | 649 |
| Total CFDA# 95.001 | | | | | 4,880 |
| Total Executive Office of the President | | | | | 4,880 |
| SOCIAL SECURITY ADMINISTRATION | | | | | |
| <i>Passed Through the Ohio Department of Job and Family Services:</i> | | | | | |
| Social Security - Disability Insurance | 96.001 | N/A | | | 291,675 |
| Total Social Security Administration | | | | | 291,675 |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | |
| <i>Passed Through the Ohio Department of Education:</i> | | | | | |
| Child Nutrition Cluster: | | | | | |
| Cash Assistance: | | | | | |
| National School Lunch Program | 10.555 | N/A | | | 181,509 |
| School Breakfast Program | 10.553 | | | | 91,242 |
| Cash Assistance Subtotal | | | | | 272,751 |
| Total Child Nutrition Cluster | | | | | 272,751 |
| <i>Passed Through the Ohio Department of Job and Family Services:</i> | | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | G-1415-11-5346 / G-1617-11-5501 | | | 14,435,546 |
| Total U.S. Department of Agriculture | | | | | 14,708,297 |
| U.S. DEPARTMENT OF EDUCATION | | | | | |
| <i>Passed Through the Ohio Department of Mental Health and Addiction Services:</i> | | | | | |
| Race to the Top - Early Learning Challenge: | | | | | |
| Race to the Top - Early Learning Challenge (1/1/15 - 6/30/15) | 84.412 | 99-0018-RTTT-C-15-14722 | Positive Education Program | 49,890 | 49,890 |
| Race to the Top - Early Learning Challenge (7/1/15 - 12/31/15) | 84.412 | 99-10342-RTTT-P-16-1472 | Positive Education Program | 49,890 | 49,890 |
| Total CFDA# 84.412 | | | | 99,780 | 99,780 |
| Total U.S. Department of Education | | | | 99,780 | 99,780 |
| U.S. DEPARTMENT OF ENERGY | | | | | |
| <i>Passed Through the Ohio Department of Development:</i> | | | | | |
| Weatherization Assistance for Low-Income Persons: | | | | | |
| Home Weatherization Assistance Program 2012 | 81.042 | H-12-109 | | | (13) |
| Energy Efficiency and Conservation Block Grant Program (EECBG): | | | | | |
| EECBG Block Grant | 81.128 | DE-EE0000708 | | | (500) |
| Total U.S. Department of Energy | | | | | (513) |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | |
| <i>Direct Programs:</i> | | | | | |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance: | | | | | |
| DOJ/BJA Adult Drug Court Opiate 9/30/11 - 9/29/12 | 93.243 | 1H79T1023875-01 | Community Assessment & Treatment Services | 12,629 | 12,629 |
| DOJ/BJA Adult Drug Court Opiate 9/30/12 - 9/29/13 | 93.243 | 1H79T1023875-02 | Community Assessment & Treatment Services | 31,780 | 62,974 |
| SAMHSA/Juvenile Delinquency Drug Court 9/30/14 - 9/29/15 | | | | | |
| | 93.243 | 1H79T1025491-01 | Case Western Reserve University | 32,339 | |
| | | | Ohio Mentor Inc. | 28,831 | |
| | | | Catholic Charities Corporation | 1,755 | 114,415 |
| | | | Case Western Reserve University | 3,000 | |
| SAMHSA/BJA Adult Drug Court Expansion | 93.243 | 1H79T1025925-01 | Case Western Reserve University | 65,000 | 317,525 |
| Total CFDA # 93.243 | | | | 175,334 | 507,543 |
| <i>Passed Through the Cuyahoga County Board of Health:</i> | | | | | |
| HIV Emergency Relief Project Grants: | | | | | |
| Ryan White (RW) Part A Program | 93.914 | 6-H89HA23812-03-03 / 2-H89HA23812-04-00 | | | 67,704 |
| <i>Passed Through the Ohio Department of Development:</i> | | | | | |
| Low-Income Home Energy Assistance: | | | | | |
| Home Weatherization Assistance Program 2012 | 93.568 | H-12-110 | | | -22 |
| <i>Passed Through the Ohio Department of Developmental Disabilities:</i> | | | | | |
| Social Services Block Grant | 93.667 | MR-18-01 | | | 820,045 |
| Medical Assistance Program: | | | | | |
| Waiver Administration | 93.778 | N/A | | | 2,817,158 |
| <i>Passed Through Ohio Department of Job and Family Services:</i> | | | | | |
| Promoting Safe and Stable Families | 93.556 | G-1415-11-5346 / G-1617-11-5501 | | | 783,655 |
| Temporary Assistance for Needy Families (TANF): | | | | | |
| Temporary Assistance for Needy Families (TANF) | 93.558 | G-1415-11-5346 / G-1617-11-5501 | Youth Opportunities Unlimited | 5,412,560 | 30,531,693 |
| | | | Cuyahoga County Family and Children First Council | 324,330 | |
| | | | Baldwin Wallace College | 15,000 | |
| | | | Cuyahoga Community College | 48,319 | |
| | | | Cuyahoga Community College | 17,801 | |
| | | | Lutheran Metropolitan Ministries | 154,749 | |
| | | | Mayfield City Schools (CEVEC) | 1,092 | 638,811 |
| Connecting the Dots - TANF | 93.558 | N/A | OhioGuidestone | 307,334 | |
| | | | Towards Employment | 15,069 | |
| | | | United Labor Agency | 20,108 | |
| | | | Youth Opportunities Unlimited | 8,069 | |
| | | | United Labor Agency | 72,469 | |
| | | | United Labor Agency | 56,439 | 280,001 |
| | | | United Labor Agency | 50,919 | |
| | | | United Labor Agency | 46,273 | |
| Ohio Work Incentive Program - OWIP | 93.558 | N/A | | | |
| Independent Living - TANF | 93.558 | G-1415-11-5346 / G-1617-11-5501 | | | 311,877 |
| Total CFDA # 93.558 | | | | 6,550,531 | 31,762,382 |

See the accompanying notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|--|----------------------------|---|--|--|---------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED) | | | | | |
| <i>Passed Through Ohio Department of Job and Family Services: (Continued)</i> | | | | | |
| Child Support Enforcement: | | | | | |
| Program Funding | 93.563 | G-1415-11-5346 / G-1617-11-5501 | | | 16,215,606 |
| Child Support Federal Incentive Expenditures | 93.563 | G-1415-11-5346 / G-1617-11-5501 | | | 3,827,017 |
| Child Support Training Allocation | 93.563 | G-1415-11-5346 / G-1617-11-5501 | | | 25,153 |
| Behavioral Intervention 66% | 93.563 | G-1415-11-5346 / G-1617-11-5501 | | | 5,289 |
| Total CFDA # 93.563 | | | | | 20,073,065 |
| Child Support Enforcement Research: | | | | | |
| Behavioral Intervention 34% | 93.564 | G-1415-11-5346 / G-1617-11-5501 | | | 2,725 |
| Children's Justice Grants to States | 93.643 | G-1415-11-5346 / G-1617-11-5501 | | | 325 |
| Stephanie Tubbs Jones Child Welfare Services Program: | | | | | |
| Title IV-B Allocation | 93.645 | G-1415-11-5346 / G-1617-11-5501 | | | 547,868 |
| Regional Training Centers | 93.645 | G-1415-11-5346 / G-1617-11-5501 | | | 82,230 |
| Total CFDA # 93.645 | | | | | 630,098 |
| Child Care and Development Block Grant | 93.575 | G-1415-11-5346 / G-1617-11-5501 | | | 2,692,804 |
| Community - Based Child Abuse Prevention Grants | 93.590 | G-1415-11-5346 / G-1617-11-5501 | | | 549 |
| Foster Care (Title IV-E): | | | | | |
| HHS - Foster Care Administration and Training | 93.658 | G-1415-11-5346 / G-1617-11-5501 | | | 4,678,392 |
| HHS - Foster Care Maintenance (FCM) and Purchased Administration | 93.658 | G-1415-11-5346 / G-1617-11-5501 | | | 15,603,568 |
| HHS - Title IV-E Contracts (FCM) | 93.658 | G-1415-11-5346 / G-1617-11-5501 | | | 25,282 |
| HHS - Regional Training Centers | 93.658 | G-1415-11-5346 / G-1617-11-5501 | | | 184,302 |
| Juvenile Court - Administration | 93.658 | G-1415-06-0199 / G-1617-06-0342 | | | 415,282 |
| Juvenile Court - FCM and Purchased Administration | 93.658 | G-1415-06-0199 / G-1617-06-0342 | | | 741,603 |
| Total CFDA # 93.658 | | | | | 21,648,429 |
| Adoption Assistance: | | | | | |
| Administrative and Training | 93.659 | G-1415-11-5346 / G-1617-11-5501 | | | 16,029,484 |
| Non-Recurring Adoption | 93.659 | G-1415-11-5346 / G-1617-11-5501 | | | 23,261 |
| Regional Training Centers | 93.659 | G-1415-11-5346 / G-1617-11-5501 | | | 95,952 |
| Total CFDA # 93.659 | | | | | 16,148,697 |
| Social Services Block Grant: | | | | | |
| Social Services Block Grant (Title XX) | 93.667 | G-1415-11-5346 / G-1617-11-5501 | | | 13,104,523 |
| Regional Training Centers | 93.667 | G-1415-11-5346 / G-1617-11-5501 | | | 111 |
| Total CFDA # 93.667 | | | | | 13,104,634 |
| Chafee Foster Care Independence Program | 93.674 | G-1415-11-5346 / G-1617-11-5501 | | | 510,517 |
| Medical Assistance Program: | | | | | |
| Medicaid | 93.778 | G-1415-11-5346 / G-1617-11-5501 | | | 15,484,288 |
| Medicaid - Child Welfare Related | 93.778 | G-1415-11-5346 / G-1617-11-5501 | | | 98,147 |
| Regional Training Centers | 93.778 | G-1415-11-5346 / G-1617-11-5501 | | | 3,212 |
| Total CFDA # 93.778 | | | | | 15,585,647 |
| <i>Passed Through the Ohio Department of Mental Health and Addiction Services:</i> | | | | | |
| Projects for Assistance in Transition from Homelessness (PATH): | | | | | |
| PATH (01/01/15 - 06/30/15) | 93.150 | 99-018-PATH-T-15 | Mental Health Services for the Homeless | 189,308 | 189,308 |
| PATH (07/01/15 - 12/31/15) | 93.150 | 99-018-PATH-T-16 | Mental Health Services for the Homeless | 189,309 | 189,309 |
| Total CFDA # 93.150 | | | | 378,617 | 378,617 |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance: | | | | | |
| Cooperative Agreements to Benefit Homeless Individuals | 93.243 | 18-10097-CABHI-T-15-15115 | Mental Health Services for the Homeless | 171,298 | 171,298 |
| Cooperative Agreements to Benefit Homeless Individuals | 93.243 | 18-10097-CABHI-T-16-16114 | Mental Health Services for the Homeless | 134,438 | 134,438 |
| Total CFDA # 93.243 | | | | 305,736 | 305,736 |
| Block Grants for Community Mental Health Services: | | | | | |
| Block Grant Funding (01/01/15 - 06/30/15) | 93.958 | MH15 | | | 419,907 |
| Block Grant Funding (07/01/15 - 12/31/15) | 93.958 | MH16 | | | 419,907 |
| County Homelessness Discharge Project | 93.958 | 99-0018-Housing-C-14-1467 | Emerald Development & Economic Network | 56,115 | 56,115 |
| ECMH Program Evaluation & Consultation | 93.958 | 99-0018-FCSPT-15-1523 | Ohio Guidestone | 100,000 | 100,000 |
| Ex-Offender Mini Grant (01/01/15 - 6/30/15) | 93.958 | 99-BG-15-430-08-08 | Recovery Resources, Inc. | 50,000 | 50,000 |
| Total CFDA 93.958 | | | | 206,115 | 1,045,929 |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | | | |
| Pass Through Contracts - Drug Free Community (1/1/15 - 6/30/15) | 93.959 | 18-CMMCO-P-15 | Cleveland UMADAOP | 10,236 | 20,462 |
| | | | Hispanic UMADAOP | 10,226 | |
| | | | Cleveland UMADAOP | 12,683 | |
| Pass Through Contracts - Drug Free Community Coalition (7/1/15 - 12/31/15) | 93.959 | 18-CMMCO-P-16 | Hispanic UMADAOP | 12,670 | 25,353 |
| | | | Cleveland UMADAOP | 36,564 | 36,564 |
| Pass Through Contracts - Special Population Grants (1/1/15 - 6/30/15) | 93.959 | 18-CPREV-P-15 | Cleveland UMADAOP | 45,305 | 45,305 |
| Pass Through Contracts - Special Population Grants (7/1/15 - 12/31/15) | 93.959 | 18-CPREV-P-16 | Catholic Charities Corporation | 69,342 | 311,334 |
| Pass Through Contracts - TASC (1/1/15 - 6/30/15) | 93.959 | 18-TASC-T-15 | Catholic Charities Corporation | 85,918 | 385,761 |
| Pass Through Contracts - TASC (7/1/15 - 12/31/15) | 93.959 | 18-TASC-T-16 | Cleveland UMADAOP | 68,132 | |
| Pass Through Contracts - UMADAOP (1/1/15 - 6/30/15) | 93.959 | 18-UMADAOP-P-15 | Hispanic UMADAOP | 58,918 | 127,050 |
| | | | Cleveland UMADAOP | 84,420 | |
| Pass Through Contracts - UMADAOP (7/1/15 - 12/31/15) | 93.959 | 18-UMADAOP-P-16 | Hispanic UMADAOP | 73,003 | 157,423 |
| | | | Catholic Charities Corporation | 21,191 | |
| | | | Hispanic UMADAOP | 28,330 | |
| | | | Cleveland UMADAOP | 41,017 | |
| Pass Through Contracts - Womens Network (1/1/15 - 6/30/15) | 93.959 | 18-WOMENS-T-15 | Hitchcock Center for Women | 134,486 | 383,802 |
| | | | New Directions | 44,086 | |
| | | | ORCA House, Inc. | 55,550 | |
| | | | Recovery Resources, Inc. | 27,906 | |
| | | | Women's Alliance for Recovery Services, Inc. | 31,229 | |
| | | | Catholic Charities Corporation | 26,257 | |
| | | | Hispanic UMADAOP | 35,102 | |
| | | | Cleveland UMADAOP | 50,823 | |
| Pass Through Contracts - Womens Network (7/1/15 - 12/31/15) | 93.959 | 18-WOMENS-T-16 | Hitchcock Center for Women | 166,637 | 581,602 |
| | | | New Directions | 54,625 | |
| | | | ORCA House, Inc. | 68,830 | |
| | | | Recovery Resources, Inc. | 34,577 | |
| | | | Women's Alliance for Recovery Services, Inc. | 38,694 | |
| | | | Women's Center of Greater Cleveland | 106,057 | |

See the accompanying notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|---|----------------------------|---|--------------------------------|--|---------------------------|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED) | | | | | |
| <i>Passed Through the Ohio Department of Mental Health and Addiction Services: (Continued)</i> | | | | | |
| Per Capita Prevention (1/1/15 - 6/30/15) | 93.959 | AOD15 | | | 414,276 |
| Per Capita Prevention (7/1/15 - 12/31/15) | 93.959 | AOD116 | | | 513,868 |
| Per Capita Treatment (1/1/15 - 6/30/15) | 93.959 | AOD15 | | | 1,172,710 |
| Per Capita Treatment (7/1/15 - 12/31/15) | 93.959 | AOD116 | | | 1,454,628 |
| Prevention Block Grant (1/1/15 - 6/30/15) | 93.959 | AOD15 | | | 43,792 |
| Prevention Block Grant (7/1/15 - 12/31/15) | 93.959 | AOD116 | | | 54,320 |
| Treatment Alternative Street Crime (TASC) FY 2013 | 93.959 | 18-10342-TASC-T-12-9196 | | | 75 |
| Treatment Alternative Street Crime (TASC) FY 2014 | 93.959 | 18-10342-TASC-T-14-9196 | | | 200 |
| Treatment Alternative Street Crime (TASC) FY 2015 | 93.959 | 18-10342-TASC-T-15-9196 | | | 154,003 |
| Treatment Alternative Street Crime (TASC) FY 2016 | 93.959 | 18-10342-TASC-T-16-9196 | | | 318,185 |
| Youth Led Prevention (1/1/15 - 6/30/15) | 93.959 | AOD15 | Recovery Resources, Inc. | 4,078 | 4,078 |
| Youth Led Prevention (7/1/15 - 12/31/15) | 93.959 | AOD116 | Recovery Resources, Inc. | 5,059 | 5,059 |
| Youth Services - DYS Aftercare (1/1/15 - 6/30/15) | 93.959 | AOD15 | Catholic Charities Corporation | 33,854 | 67,708 |
| | | | Recovery Resources | 33,854 | |
| Youth Services - DYS Aftercare (7/1/15 - 12/31/15) | 93.959 | AOD116 | Catholic Charities Corporation | 41,947 | 83,985 |
| | | | Recovery Resources | 41,948 | |
| Total CFDA 93.959 | | | | 1,693,554 | 6,361,543 |
| Social Services Block Grant: | | | | | |
| Title XX (1/1/15 - 6/30/15) | 93.667 | MH15 | Jewish Family Services | 25,468 | 417,244 |
| | | | Murtis Taylor | 391,776 | |
| Title XX (7/1/15 - 12/31/15) | 93.667 | MH16 | Jewish Family Services | 26,401 | 432,534 |
| | | | Murtis Taylor | 406,133 | |
| Total CFDA # 93.667 | | | | 849,778 | 849,778 |
| <i>Passed Through the Western Reserve Area Agency on Aging:</i> | | | | | |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers: | | | | | |
| Older Americans Act (OAA) / Senior Community Services | 93.044 | N/A | | | 61,252 |
| Medicare Enrollment Assistance Program: | | | | | |
| MIPPA Medicare Savings Program | 93.071 | N/A | | | 14,950 |
| Low-Income Home Energy Assistance: | | | | | |
| Home Weatherization Assistance Program 2012 | 93.568 | N/A | | | 17,624 |
| Total U.S. Department of Health and Human Services | | | | 10,159,665 | 136,191,384 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | | |
| <i>Direct Programs:</i> | | | | | |
| Port Security Grant Program: | | | | | |
| Port Security Grant Program FY 13/15 | 97.056 | EMW-2013-PU-00389S01 | | | 105,000 |
| <i>Passed Through the Ohio Department of Public Safety:</i> | | | | | |
| Emergency Management Performance Grants: | | | | | |
| Emergency Management | 97.042 | 34-6000.817 | | | 378,278 |
| <i>Passed Through the Ohio Emergency Management Agency:</i> | | | | | |
| Homeland Security Grant Program: | | | | | |
| FY11 SHSP - State Homeland Security (SHSP) | 97.067 | EMW-2011-SS-00070 | | | 8,459 |
| FY12 SHSP - Region 2 Train & Exercise | 97.067 | EMW-2012-SS-00001 | | | 282 |
| FY12 SHSP - Sustainment of Special Teams | 97.067 | EMW-2012-SS-00001 | | | -1,345 |
| FY13 SHSP - Sustainment of Regional Capabilities | 97.067 | EMW-2013-SS-00120 | | | 237,731 |
| FY13 SHSP - Sustainment of Special Teams | 97.067 | EMW-2013-SS-00120 | | | 72,855 |
| FY13 SHSP - Sustainment of Training & Exercise (Region 2) | 97.067 | EMW-2013-SS-00120 | | | 148,862 |
| FY13 SHSP - Sustainment of Water Rescue Teams | 97.067 | EMW-2013-SS-00120 | | | 90,453 |
| FY13 SHSP - Urban Search & Rescue (USAR) Team Sustainment | 97.067 | EMW-2013-SS-00120 | | | 32,855 |
| FY13 SHSPLE - State Homeland Security Program-Law Enforcement | 97.067 | EMW-2013-SS-00120 | | | 70,199 |
| FY14 SHSP - Automated License Plate Reader Maintenance | 97.067 | EMW-2014-22-00101-S01 | | | 55,696 |
| FY14 SHSP - Fusion Center Sustainment | 97.067 | EMW-2014-22-00101-S01 | | | 4,446 |
| FY14 SHSP - HM/CBRNE Regional Response Team | 97.067 | EMW-2014-22-00101-S01 | | | 3,247 |
| FY14 SHSP - Water Rescue Region 2 | 97.067 | EMW-2014-22-00101-S01 | | | 18,627 |
| FY14 SHSPLE - State Homeland Security Program-Law Enforcement | 97.067 | EMW-2014-22-00101-S01 | | | 196,065 |
| Law Enforcement Terrorism Prevention Program - FY07/08 | 97.067 | 2007-GE-T7-0030 | | | -1,183 |
| Operation Stonegarden (OPSG) - 9/1/11-4/30/14 | 97.067 | EMW-2011-33-00070 | | | 23,348 |
| Operation Stonegarden (OPSG) - 9/1/13-7/30/15 | 97.067 | EMW-2013-00120 | | | 112,275 |
| Operation Stonegarden (OPSG) - 9/1/14-7/30/16 | 97.067 | EMW-2014-SS00101S001 | | | 48,720 |
| Urban Area Security Initiative (URSI) 8/12/10 - 7/31/13 | 97.067 | 2010-SS-TO-0012 | | | 2,527 |
| Urban Area Security Initiative (URSI) 9/12/11 - 8/30/14 | 97.067 | EMW-2011-SS-00070 | | | 3,289 |
| Urban Area Security Initiative (URSI) 9/1/14 - 7/30/16 | 97.067 | EMW-2014-SS-0010-S01 | | | 50,280 |
| Total CFDA # 97.067 | | | | | 1,177,688 |
| Total U.S. Department of Homeland Security | | | | | 1,660,966 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | | |
| <i>Direct Programs:</i> | | | | | |
| Community Development Block Grants/Entitlement Grants: | | | | | |
| 2008 Neighborhood Stabilization Program | 14.218 | B-08-UC-39-0002 | | | 31,548 |
| 2011 NSP 3 Admin | 14.218 | B-11-UN-39-0002 | | | 88 |
| CDBG YR 35 2009 | 14.218 | B-09-UC-39-0001 | | | -8,419 |
| CDBG YR 37 2011 | 14.218 | B-11-UC-39-0001 | | | 41,052 |
| CDBG YR 38 2012 | 14.218 | B-12-UC-39-0001 | | | 70,324 |
| CDBG YR 39 2013 | 14.218 | B-13-UC-39-0001 | Court Community Services | 14,400 | 232,184 |
| CDBG YR 40 2014 | 14.218 | B-14-UC-39-0001 | Court Community Services | 11,400 | 1,121,079 |
| | | | City of Maple Heights | 149,440 | |
| | | | City of Middleburg Heights | 150,000 | |
| | | | Village of Newburgh Heights | 134,712 | |
| | | | City of Olmsted Falls | 7,000 | |
| CDBG YR 41 2015 | 14.218 | B-15-UC-39-0001 | City of Parma Heights | 150,000 | 2,336,690 |
| | | | City of Seven Hills | 150,000 | |
| | | | City of Shaker Heights | 150,000 | |
| | | | City of Rocky River | 150,000 | |
| | | | City of South Euclid | 116,642 | |
| | | | City of Warrensville Heights | 150,000 | |
| CDBG Program Loans (FY 2015 Beg Bal Loans Receivable) | 14.218 | N/A | | | 13,428,003 |
| Total CFDA # 14.218 | | | | 1,333,594 | 17,252,549 |

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|---|----------------------------|---|--|--|---------------------------|
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED) | | | | | |
| <i>Direct Programs: (Continued)</i> | | | | | |
| Emergency Solutions Grant Program: | | | | | |
| Emergency Solutions Grant Program (ESG) 2013 | 14.231 | S-13-UC-39-0001 | West Side Catholic Center | 3,222 | 19,783 |
| | | | Volunteers of America of Greater Cleveland | 15,000 | |
| | | | Cleveland Tenants Organization | 60,000 | |
| | | | Emerald Development & Economic Network | 15,610 | |
| | | | Cleveland Mediation Center | 18,474 | |
| | | | West Side Catholic Center | 44,462 | |
| Emergency Solutions Grant Program (ESG) 2014 | 14.231 | E-14-UC-39-0001 | YMCA | 15,000 | 269,750 |
| | | | Family Promise of Greater Cleveland | 57,125 | |
| | | | United Way of Greater Cleveland | 28,350 | |
| | | | Volunteers of America of Greater Cleveland | 15,000 | |
| | | | Cleveland Healthcare for the Homeless | 15,000 | |
| | | | Cleveland Mediation Center | 9,650 | |
| | | | Cleveland Mediation Center | 26,000 | |
| | | | Cleveland Tenants Organization | 10,672 | |
| Emergency Solutions Grant Program (ESG) 2015 | 14.231 | E-15-UC-39-0001 | Emerald Development & Economic Network | 63,094 | 129,059 |
| | | | West Side Catholic Center | 5,885 | |
| | | | Family Promise of Greater Cleveland | 12,155 | |
| | | | Mental Health Services | 255,273 | |
| Homeless Crisis Response Program - Emergency Solutions State FY13 | 14.231 | B-L-13-1DD-1 | Cleveland Mediation Center | 234,500 | 862,163 |
| | | | Emerald Development & Economic Network | 372,390 | |
| Total CFDA # 14.231 | | | | 1,276,862 | 1,280,755 |
| Supportive Housing Program: | | | | | |
| SHP - 13 SA Zelma George | 14.235 | OH0073L5E021306 | Salvation Army Harbor | 171,403 | 171,403 |
| Shelter Plus Care: | | | | | |
| Shelter Plus Care FY 2009 - SRA | 14.238 | OH0310C5E020900 | Emerald Development & Economic Network | 260,421 | 260,421 |
| Shelter Plus Care FY 2010 - TRA | 14.238 | OH0370C5E021000 | Emerald Development & Economic Network | 108,141 | 108,141 |
| Total CFDA # 14.238 | | | | 368,562 | 368,562 |
| Home Investment Partnerships Program (HOME): | | | | | |
| HOME 2000 | 14.239 | M-00-DC-39-0216 | | | 16,130 |
| HOME 2001 | 14.239 | M-01-DC-39-0216 | | | 1,203 |
| HOME 2003 | 14.239 | M-03-DC-39-0216 | | | 54,347 |
| HOME 2004 | 14.239 | M-04-DC-39-0216 | | | 27,741 |
| HOME 2005 | 14.239 | M-05-DC-39-0216 | | | 44,771 |
| HOME 2006 | 14.239 | M-03-DC-39-0216 | City of Euclid | 11,973 | 24,493 |
| HOME 2007 | 14.239 | M-03-DC-39-0216 | | | 54,156 |
| HOME 2008 | 14.239 | M-08-DC-39-0216 | | | 124,807 |
| HOME 2009 | 14.239 | M-09-DC-39-0216 | | | 3,971 |
| HOME 2010 | 14.239 | M-10-DC-39-0216 | City of Euclid | 191,855 | 394,950 |
| | | | City of Cleveland Heights | 146,458 | |
| HOME 2011 | 14.239 | M-11-DC-39-0216 | City of Euclid | 3,242 | 38,689 |
| | | | City of Euclid | 29,460 | |
| HOME 2012 | 14.239 | M-12-DC-39-0216 | City of Cleveland Heights | 84,313 | 379,524 |
| | | | City of Euclid | 145,341 | |
| | | | City of Lakewood | 101,664 | |
| HOME 2013 | 14.239 | M-13-DC-39-0216 | City of Lakewood | 1,858 | 324,029 |
| HOME 2014 | 14.239 | M-14-DC-39-0216 | | | 464,153 |
| HOME 2015 | 14.239 | M-15-DC-39-0216 | | | 2,151 |
| HOME Program Loans (FY 2015 Beg Bal Loans Receivable) | 14.239 | N/A | | | 10,680,752 |
| Total CFDA # 14.239 | | | | 716,164 | 12,635,867 |
| CDBG / Brownfields Economic Development Initiative: | | | | | |
| HUD Section 108 | 14.246 | B-94-UC-39-0001 | | | 571,995 |
| ARRA - Neighborhood Stabilization Program, Recovery Act: | | | | | |
| 2010 NSP2 - Project Plan | 14.256 | B-09-CN-OH-0032 | | | 250 |
| Continuum of Care Program: | | | | | |
| Shelter Plus Care FY 2012 - SRA Buckeye PSH | 14.267 | OH0441L5E021200 | Emerald Development & Economic Network | 35,806 | 35,806 |
| Shelter Plus Care FY 2013 Renewal - SRA | 14.267 | OH0278L5E021305 | Emerald Development & Economic Network | 1,396,933 | 1,396,933 |
| Shelter Plus Care FY 2013 Renewal - SRA | 14.267 | OH0426L5E021302 | Emerald Development & Economic Network | 362,214 | 362,214 |
| Shelter Plus Care FY 2013 Renewal - SRA | 14.267 | OH0035L5E021301 | Emerald Development & Economic Network | 313,248 | 313,248 |
| Shelter Plus Care FY 2013 Renewal - TRA | 14.267 | OH0060C5E021205 | Emerald Development & Economic Network | 2,749,719 | 2,749,719 |
| Shelter Plus Care FY 2014 Renewal - SRA | 14.267 | OH0426L5E021403 | Emerald Development & Economic Network | 208,089 | 208,089 |
| Shelter Plus Care FY 2014 Renewal - SRA | 14.267 | OH0278L5E021406 | Emerald Development & Economic Network | 689,150 | 689,150 |
| Shelter Plus Care FY 2014 Renewal - TRA | 14.267 | OH0060L5E021407 | Emerald Development & Economic Network | 7,728,333 | 7,728,333 |
| SHP - 13 Domestic Violence Center | 14.267 | OH0275L5E021305 | Domestic Violence & Child Advocacy Center | 75,697 | 75,697 |
| SHP - 13 Housing Empowerment Program (HEP) | 14.267 | OH0070L5E021306 | West Side Catholic Center | 147,143 | 147,143 |
| SHP - 13 PASS Supportive | 14.267 | OH0052L5E021306 | Salvation Army | 209,810 | 209,810 |
| SHP - 13 SA Pass Transitional | 14.267 | OH0053L5E021306 | Salvation Army | 527,499 | 527,499 |
| SHP - 14 PASS Supportive | 14.267 | OH0052L5E021407 | Salvation Army | 70,602 | 70,602 |
| | | | Domestic Violence & Child Advocacy Center | 68,742 | |
| SHP - 14 Rapid Re-Housing for Families | 14.267 | OH0479L5E021400 | Family Promise of Greater Cleveland | 26,085 | 239,669 |
| | | | Salvation Army | 70,643 | |
| | | | West Side Catholic Center | 74,199 | |
| SHP - 14 SA Pass Transitional | 14.267 | OH0053L5E021407 | Salvation Army | 46,754 | 46,754 |
| Total CFDA # 14.267 | | | | 14,800,666 | 14,800,666 |
| Passed Through the City of Cleveland: | | | | | |
| Emergency Solutions Grant Program: | | | | | |
| Emergency Solutions Cleveland (ESG) | 14.231 | CT80065G2014-086 | Mental Health Services, Inc. | 138,076 | 138,076 |
| Emergency Solutions Cleveland (ESG) | 14.231 | CT80065G2015-111 | Emerald Development & Economic Network | 563,617 | 563,617 |
| Total CFDA # 14.231 | | | | 701,693 | 701,693 |
| Passed Through the Cuyahoga County Board of Health: | | | | | |
| Lead-Based Paint Hazard Control in Privately-Owned Housing | | | | | |
| 2007 Lead Hazard Control | 14.900 | OHLHB0190-04 | | | 14,279 |
| Lead Hazard Reduction Demonstration Grant Program: | | | | | |
| 2013 Lead Hazard Reduction Grant - Subgrantee | 14.905 | OHLHB0521-12 | | | 57,940 |
| Total U.S. Department of Housing and Urban Development | | | | 19,368,944 | 47,855,959 |

See the accompanying notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|--|----------------------------|---|---|---|---------------------------|
| U.S. DEPARTMENT OF JUSTICE: | | | | | |
| <i>Direct Programs:</i> | | | | | |
| Violence Against Women Act Court Training and Improvement Grants: Victim Safety Enhancement | 16.013 | 2011-WC-AX-K019 | Domestic Violence & Child Advocacy Center | 49,115 | 55,048 |
| Justice Systems Response to Families: Justice For Families Program | 16.021 | 2014-FJ-AX-0015 | Domestic Violence & Child Advocacy Center | 11,857 | 15,821 |
| Supervised Visitation, Safe Havens for Children: Safe Havens: Supervised Visitation and Safe Exchange Grant | 16.527 | 2011-CW-AX-K004 | Domestic Violence & Child Advocacy Center | 49,499 | 49,499 |
| Missing Children's Assistance: Internet Crimes Against Children FY 00-01 | 16.543 | 2000-MC-CX-K016 | | | -42,506 |
| Internet Crimes Against Children FY 11-12 | 16.543 | 2011-MC-CX-K026 | | | 65,410 |
| Internet Crimes Against Children FY 14-15 | 16.543 | 2014-MC-FX-K004 | | | 829,348 |
| Total CFDA # 16.543 | | | | | 852,252 |
| Drug Court Discretionary Grant Program: DOJ/BJA Adult Drug Court Opiate FY12-14 | 16.585 | 2011-DX-BX-0119 | | | 179 |
| DOJ County Drug Court Expansion FY14-17 | 16.585 | 2014-DC-BX-0079 | | | 2,703 |
| Total CFDA # 16.585 | | | | | 2,882 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Domestic Violence High Risk Team Project | 16.590 | 2014-HI-AX-K003 | | | 1,972 |
| Family Justice Center Project - Planning, Implementation, Enhancement | 16.590 | 2009-WE-AX-0043 | Domestic Violence & Child Advocacy Center | 137,536 | 166,247 |
| Total CFDA # 16.590 | | | | 137,536 | 168,219 |
| State Criminal Alien Assistance Program (SCAAP) | 16.606 | N/A | | | 54,519 |
| ARRA-Public Safety Partnership and Community Policing Grants, Recovery Act: COPS Hiring Program 2012/2015 | 16.710 | 2012-UL-WX-0021 | | | 455,691 |
| Reduction and Prevention of Children's Exposure to Violence: | | | | | |
| Child Exposed to Violence Demo - Phase I | 16.730 | 2010-MU-MU-K001 | Catholic Charities Corporation Mental Health Services for Homeless Persons, Inc. West Side Community House Applewood Center Inc. Cleveland Christian Home Case Western Reserve University Mental Health Services for Homeless Persons, Inc. | 39,306 86,659 39,458 129,568 7,617 39,245 317,153 | 663,437 |
| Total CFDA # 16.730 | | | | 659,006 | 663,437 |
| PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities: Safe & Sound PREA Project | 16.735 | 2010-RP-BX-K001 | Cleveland Rape Crisis Center | 89,544 | 89,544 |
| Edward Byrne Memorial Justice Assistance Grant Program: JAG Asst Justice FFY11-14 | 16.738 | 2011-DJ-BX-0251 | | | 67,705 |
| DNA Backlog Reduction Program: DNA Backlog Reduction Program - FY14/15 | 16.741 | 2013-DN-BX-0066 | | | 46,847 |
| DNA Backlog Reduction Program - FY15/16 | 16.741 | 2014-DN-BX-0061 | | | 250,259 |
| Total CFDA # 16.741 | | | | | 297,106 |
| Paul Coverdell Forensic Sciences Improvement Grant Program: Forensic Science Improvement - Coverdell Grant | 16.742 | 2014-CD-BX-0003 | | | 174,635 |
| Second Chance Act Reentry Initiative: Project Restore Program 2010/2011 | 16.812 | 2010-CZ-BX-0113 | | | 655 |
| Second Chance Adult Reentry Demo | 16.812 | 2012-CZ-BX-0002 | Community Re-Entry Inc. Case Western Reserve University | 41,562 6,533 | 48,095 |
| Second Chance Reentry Program | 16.812 | BJA-2013-3572 | Mental Health Services for Homeless | 392,660 | 392,660 |
| Total CFDA # 16.812 | | | | 440,755 | 441,410 |
| <i>Passed Through the Ohio Attorney General's Office:</i> | | | | | |
| Crime Victim Assistance: Felony Coordinator Project 10/1/14 - 9/30/15 | 16.575 | 2015-VOCA-10201907 | | | 151,294 |
| Felony Coordinator Project 10/1/15 - 9/30/16 | 16.575 | 2016-VOCA-10201907 | | | 52,509 |
| Total CFDA # 16.575 | | | | | 203,803 |
| <i>Passed Through the Ohio Department of Public Safety:</i> | | | | | |
| Violence Against Women Formula Grants: | | | | | |
| FY 2013 VAWA Block Grant CY 2014 | 16.588 | 2013-WF-RPU-0768 | City of Cleveland, Public Safety Department City of Cleveland, Law Department City of Bedford Cleveland Rape Crisis Center Jewish Family Service Association of Cleveland Domestic Violence & Child Advocacy Center City of Bedford Cleveland Rape Crisis Center | 56,724 34,155 10,026 12,450 4,766 40,351 22,374 61,073 | 158,473 |
| FY 2014 VAWA Block Grant CY 2015 | 16.588 | 2014-WF-RPU-0768 | Domestic Violence & Child Advocacy Center Jewish Family Service Association of Cleveland City of Cleveland, Law Department City of Cleveland, Public Safety Department City of Cleveland, Public Safety Department | 108,122 23,107 119,877 70,724 26,849 | 432,125 |
| FY 2013 VAWA Administration | 16.588 | 2013-WF-ADM-8668 | | | 68 |
| FY 2014 VAWA Administration | 16.588 | 2014-WF-ADM-8668 | | | 11,901 |
| Total CFDA # 16.588 | | | | 590,598 | 602,567 |
| Edward Byrne Memorial Justice Assistance Grant Program: OCJS JAG / PSI Grant - 1/1/14-12/31/14 | 16.738 | 2013-JG-CO1-6924 | | | 595 |
| OCJS JAG / PSI Grant - 1/1/15-12/31/15 | 16.738 | 2014-JG-CO1-6924 | | | 43,333 |
| Sexual Assault Victim Advocacy Initiative | 16.738 | 2013-JG-D01-6989 | | | 11,307 |
| Total CFDA # 16.738 | | | | | 55,235 |
| Paul Coverdell Forensic Sciences Improvement Grant Program: Professional Continuing Education - Coverdell Grant - FY14/15 | 16.742 | 2014-PC-NFS-7807 | | | 27,745 |

See the accompanying notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|---|----------------------------|---|---|--|---------------------------|
| U.S. DEPARTMENT OF JUSTICE: (CONTINUED) | | | | | |
| <i>Passed Through the Ohio Department of Youth Services:</i> | | | | | |
| <i>Juvenile Accountability Block Grants:</i> | | | | | |
| 2012 JAIBG Block Grant | 16.523 | 2010-JB-RPU-0700 | | | 1,354 |
| 2014 JAIBG Block Grant | 16.523 | 2011-JB-RPU-0700 | Golden Ciphers | 16,294 | 16,088 |
| | | | City of Cleveland | 12,410 | |
| | | | City of Lakewood | 6,419 | |
| | | | City of South Euclid | 8,390 | 38,773 |
| | | | East Cleveland Neighborhood Center | 11,192 | |
| 2015 JAIBG Block Grant | 16.523 | 2012-JB-RPU-0700 | | | |
| Cuyahoga County Detention Improvements | 16.523 | 2012-JB-002-B061 | | | 5,252 |
| Total CFDA # 16.523 | | | | <u>54,705</u> | <u>61,467</u> |
| <i>Juvenile Justice and Delinquency Prevention - Allocation to States:</i> | | | | | |
| JUDP Block Grant 1/1/13-6/30/14 | 16.540 | 2010-JJ-RPU-0795 | Golden Ciphers | 44,437 | |
| | | | Bellefaire Jewish Children's Center | 23,513 | 123,365 |
| | | | Mental Health Services for Homeless | 24,150 | |
| | | | Cuyahoga County Common Pleas Court, Juvenile Division | 31,264 | |
| | | | Lawn Life | 3,391 | |
| JUDP Block Grant 2/1/14-7/30/15 | 16.540 | 2013-JJ-RPU-0795 | Bellefaire Jewish Children's Center | 4,837 | 16,429 |
| | | | Mental Health Services for Homeless | 8,202 | |
| | | | Lawn Life | 19,944 | 19,944 |
| JUDP Block Grant 1/1/15-6/30/16 | 16.540 | 2013-JJ-RPU-0795A | | <u>159,738</u> | <u>159,738</u> |
| Total CFDA # 16.540 | | | | <u>2,242,353</u> | <u>4,498,323</u> |
| Total U.S. Department of Justice | | | | | |
| U.S. DEPARTMENT OF THE INTERIOR | | | | | |
| <i>Direct Program:</i> | | | | | |
| <i>Fish and Wildlife Management Assistance:</i> | | | | | |
| Scranton Road Peninsula Restoration | 15.608 | F11AC00857 | | | 134,089 |
| Total U.S. Department of the Interior | | | | | |
| U.S. DEPARTMENT OF LABOR: | | | | | |
| <i>Direct Programs:</i> | | | | | |
| <i>Reintegration of Ex-Offenders:</i> | | | | | |
| <i>LEAP: Linking to Employment Activities Pre-Release Specialized American Jobs Centers Grant</i> | | | | | |
| | 17.270 | PE-27224-15-60-A-39 | | | 4,870 |
| <i>Passed Through the Ohio Department of Job and Family Services:</i> | | | | | |
| <i>WIA Cluster:</i> | | | | | |
| <i>WIA/WIOA Adult Program:</i> | | | | | |
| Adult 1/15 - 12/15 | 17.258 | G-1415-15-0292 / G-1617-15-0176 | Cleveland Hearing & Speech | 7,212 | |
| | | | Mature Services Inc. | 32,649 | |
| | | | Mature Services Inc. | 15,994 | |
| | | | United Labor Agency | 726,578 | 3,542,396 |
| | | | United Labor Agency | 530,453 | |
| | | | United Labor Agency | 397,598 | |
| | | | United Labor Agency | 330,755 | |
| | | | Towards Employment | 43,544 | |
| Administration 1/15 - 12/15 | 17.258 | G-1415-15-0292 / G-1617-15-0176 | | | 199,023 |
| Connecting the Dots - WIA | 17.258 | N/A | OhioGuidestone | 115,918 | |
| | | | Towards Employment | 3,819 | |
| | | | United Labor Agency | 14,701 | 167,521 |
| | | | Youth Opportunities Unlimited | 1,316 | |
| Total CFDA # 17.258 | | | | <u>2,220,537</u> | <u>3,908,940</u> |
| <i>WIA/WIOA Youth Activities:</i> | | | | | |
| Youth 1/15 - 12/15 | 17.259 | G-1415-15-0292 / G-1617-15-0176 | Baldwin Wallace College | 89,854 | |
| | | | Cuyahoga Community College | 202,756 | |
| | | | Cuyahoga Community College | 38,329 | |
| | | | Esperanza | 128,641 | |
| | | | Esperanza | 17,303 | |
| | | | Linking Employment, Abilities & Potential (LEAP) | 99,053 | |
| | | | Linking Employment, Abilities & Potential (LEAP) | 22,301 | |
| | | | Mayfield City Schools (CEVEC) | 216,813 | |
| | | | OhioGuidestone | 132,339 | |
| | | | OhioGuidestone | 39,395 | |
| | | | Open Doors | 225,898 | |
| | | | Youth Opportunities Unlimited | 261,823 | 2,479,658 |
| | | | Youth Opportunities Unlimited | 69,368 | |
| | | | Cuyahoga Community College | 121,866 | |
| | | | Cuyahoga Community College | 34,590 | |
| | | | OhioGuidestone | 337,650 | |
| | | | OhioGuidestone | 126,377 | |
| | | | Towards Employment | 53,425 | |
| | | | Towards Employment | 30,899 | |
| | | | Youth Opportunities Unlimited | 65,285 | |
| | | | Youth Opportunities Unlimited | 25,007 | |
| | | | United Labor Agency | 20,108 | |
| | | | United Labor Agency | 14,701 | |
| Administration 1/15 - 12/15 | 17.259 | G-1415-15-0292 / G-1617-15-0176 | | | 139,315 |
| Total CFDA # 17.259 | | | | <u>2,373,781</u> | <u>2,618,973</u> |
| <i>WIA/WIOA Dislocated Worker Formula Grants:</i> | | | | | |
| Administration 1/15 - 12/15 | 17.278 | G-1415-15-0292 / G-1617-15-0176 | | | 102,169 |
| Dislocated Work 1/15 - 12/15 | 17.278 | G-1415-15-0292 / G-1617-15-0176 | Mature Services Inc. | 13,422 | |
| | | | Mature Services Inc. | 9,923 | |
| | | | United Labor Agency | 298,762 | 1,758,469 |
| | | | United Labor Agency | 306,101 | |
| | | | United Labor Agency | 277,733 | |
| | | | United Labor Agency | 189,980 | |
| Dislocated Worker - NEG | 17.278 | G-1415-15-0292 / G-1617-15-0176 | | | 60,029 |
| Total CFDA # 17.278 | | | | <u>1,095,921</u> | <u>1,920,667</u> |
| Total WIA Cluster | | | | <u>5,690,239</u> | <u>8,448,580</u> |
| Total U.S. Department of Labor | | | | | |
| | | | | <u>5,690,239</u> | <u>8,453,450</u> |

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Subrecipient Name | Passed Through To Subrecipients | Grant Expenditures |
|---|---------------------|--|-------------------|---------------------------------|-----------------------|
| U.S. DEPARTMENT OF TRANSPORTATION: | | | | | |
| <i>Direct Programs:</i> | | | | | |
| Airport Improvement Program: | | | | | |
| 2012 FAA Environmental Assessment | 20.106 | N/A | | | 160,467 |
| 2015 Airport Runway Overlay - Phase I | 20.106 | N/A | | | 176,718 |
| Total CFDA # 20.106 | | | | | 337,185 |
| <i>Passed Through the Ohio Department of Public Safety:</i> | | | | | |
| State and Community Highway Safety: | | | | | |
| High Visibility Enforcement OT 2014 | 20.600 | HVEO-2014-18-00-00-00344-00 | | | 14,837 |
| High Visibility Enforcement OT IDEP 2015 | 20.600 | IDEP-2015-18-00-00-00363-00 | | | 39,229 |
| High Visibility Enforcement OT STEP 2015 | 20.600 | STEP-2015-18-00-00-00526-00 | | | 28,385 |
| High Visibility Enforcement OT IDEP 2016 | 20.600 | IDEP-2016-18-00-00-00358-00 | | | 2,954 |
| High Visibility Enforcement OT STEP 2016 | 20.600 | STEP-2016-18-00-00-00468-00 | | | 3,384 |
| Total CFDA # 20.600 | | | | | 88,789 |
| <i>Passed Through the Ohio Department of Transportation:</i> | | | | | |
| Highway Planning and Construction: | | | | | |
| ODOT - LPA/Bagley/Pleasant Valley Rd. - York to Pearl | 20.205 | E080(632) | | | 2,111,638 |
| ODOT - LPA/Bellaire Rd. Bridge No 24 | 20.205 | E080(633) | | | 1,860,806 |
| ODOT - LPA/Belvoir-Fairmount to Mayfield | 20.205 | E120(228) | | | 168,795 |
| ODOT - LPA/Columbus Road Lift Bridge | 20.205 | E100(412) | | | 1,264,971 |
| ODOT - LPA/East 105th/MLK Intersection | 20.205 | E101(117) | | | 1,104,513 |
| ODOT - LPA/Highland Rd., Euclid to Richmond Rd. | 20.205 | E120(788) | | | 740,951 |
| ODOT - LPA/Madison Ave. - Riverside to W. 117th | 20.205 | E130(208) | | | 1,513,420 |
| ODOT - LPA/Old Royalton Road Design | 20.205 | E080(140) | | | 355,536 |
| ODOT - LPA/Ridge Rd - 480 to Memphis | 20.205 | E070(645) | | | 1,201,370 |
| ODOT - LPA/Snow Rd West 130th to Ridge Rd | 20.205 | E110(911) | | | 252,972 |
| ODOT - LPA/Stearns Road Right of Way | 20.205 | E060(391) | | | 1,049,143 |
| ODOT - LPA/Towpath Trail Project - Stage 1 | 20.205 | E060(392) | | | 96,946 |
| ODOT - LPA/Warrensville/Shaker/Van Aken Intersection | 20.205 | E090(125) | | | 3,658,766 |
| ODOT - LPA/Towpath Trail Project - Stage 3 | 20.205 | E080(529) | | | 1,550,332 |
| CUY - Cleveland Bike Share Program | 20.205 | E151(098) | | | 178,627 |
| Total CFDA # 20.205 | | | | | 17,108,786 |
| <i>Passed Through the Ohio Emergency Management Agency:</i> | | | | | |
| Interagency Hazardous Materials Public Sector Training and Planning Grants: | | | | | |
| Hazardous Materials Emergency Preparation Training | 20.703 | HMEOH8016060 | | | 13,064 |
| Total U.S. Department of Transportation | | | | | 17,547,824 |
| U.S. DEPARTMENT OF THE ARMY, U.S. ARMY CORPS OF ENGINEERS | | | | | |
| <i>Direct Program:</i> | | | | | |
| Cuyahoga River Environment Restoration - Green Infrastructure Project | 12.XXX | N/A | | | 114,216 |
| Total U.S. Department of the Army, U.S. Army Corps of Engineers | | | | | 114,216 |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | | | |
| <i>Direct Program:</i> | | | | | |
| ARRA-Brownfields Assessment and Cleanup Cooperative Agreements, Recovery Act: | | | | | |
| US EPA 2008 Brownfield Revolving Loan Fund (RLF) | 66.818 | BF-00E64101-01-0 | | | 2,322 |
| <i>Passed Through the Ohio Environmental Protection Agency:</i> | | | | | |
| Great Lakes Program: | | | | | |
| Great Lakes Restoration | 66.469 | EPA-R5-GL-2010-1 | | | -365,661 |
| Total U.S. Environmental Protection Agency | | | | | -363,339 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | \$ 37,560,981 | \$ 231,196,991 |

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

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, 2015. 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). The Schedule is a supplementary schedule to the County's basic financial statements and is presented for purposes of additional analysis. As 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 assets, 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – CFDA NUMBERS

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

NOTE D - 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 E - SUBRECIPIENTS

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

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

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)

NOTE F – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The Federal loan programs listed subsequently are administered directly by the County, and balances and transactions relating to these programs are included in the County's basic financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding as of December 31, 2015, consist of:

| CFDA Number | Program/Cluster Name | Outstanding Balance at December 31, 2015 |
|--------------------|---|---|
| 14.218 | Community Development Block Grants/Entitlement Grants | \$10,083,724 |
| 14.239 | Home Investment Partnerships Program | \$9,872,855 |

NOTE G - MATCHING REQUIREMENTS

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

NOTE H – COST REPORT SETTLEMENTS

During the calendar year, the Cuyahoga County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$84,116. The MAC Reconciliation liability was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the RMTS system for calculation of MAC payments. The liability is not listed on the County's Schedule since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.

NOTE I – DISCRETELY PRESENTED COMPONENT UNITS

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

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Dave Yost • Auditor of State

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

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2016, wherein we noted the County adopted Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27 and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of the MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider significant deficiencies. We consider findings 2015-001 and 2015-002 to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2015-003 and 2015-004.

Entity's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "Robert R. Hinkle". The signature is fluid and cursive, with a large initial "R" and "H".

Robert R. Hinkle, CPA
Chief Deputy Auditor
Columbus, Ohio

August 31, 2016



Dave Yost • Auditor of State

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

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

Report on Compliance for Each Major Federal Program

We have audited Cuyahoga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each the County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

The County's basic financial statements include the operations of the MetroHealth System, which expended \$7,952,751 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2015. Our audit of Federal awards, described below, did not include the operations of the MetroHealth System because the component unit engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Basis for Qualified Opinion on Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Child Care and Development Block Grant, Temporary Assistance for Needy Families (TANF), and Medical Assistance Program (Medicaid; Title XIX).

As described in Findings 2015-005 and 2015-006 in the accompanying schedule of findings, the County did not comply with requirements regarding the following:

| Finding # | CFDA # | Program (or Cluster) Name | Compliance Requirement |
|-----------|--------|--|---------------------------------|
| 2015-005 | 93.658 | Foster Care (Title IV-E) | Activities Allowed or Unallowed |
| | 93.659 | Adoption Assistance (Title IV-E) | |
| | 93.575 | Child Care and Development Block Grant | |
| | 93.558 | Temporary Assistance for Needy Families (TANF) | |
| | 93.778 | Medical Assistance Program (Medicaid; Title XIX) | |
| 2015-006 | 93.778 | Temporary Assistance for Needy Families (TANF) | Eligibility |

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

Qualified Opinion on Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Child Care and Development Block Grant, Temporary Assistance for Needy Families (TANF), and Medical Assistance Program (Medicaid; Title XIX).

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Child Care and Development Block Grant, Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX)* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Child Care and Development Block Grant, Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX)* for the year ended December 31, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied in all material respects with the requirements referred to above that could directly and materially affect 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, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying schedule of findings as item 2015-007. Our opinion on each major federal program is not modified with respect to this matter.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses, described in the accompanying schedule of findings as items 2015-005 and 2015-006.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 31, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standards No. 68 and 71* during the year. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to August 31, 2016. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Robert R. Hinkle, CPA
Chief Deputy Auditor
Columbus, Ohio

October 31, 2016

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015**

| 1. SUMMARY OF AUDITOR'S RESULTS | | |
|--|---|--|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material control weaknesses reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | Yes |
| (d)(1)(iv) | Were there any material internal control weaknesses reported for major federal programs? | Yes |
| (d)(1)(iv) | Were there any other significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified for all major programs except for Temporary Assistance for Needy Families, Adoption Assistance, Foster Care, Child Care and Development Block Grant and the Medical Assistance Program federal programs which were qualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | Yes |
| (d)(1)(vii) | Major Program(list): | Temporary Assistance For Needy Families (TANF), CFDA# 93.558 Home Investment Partnerships Program, CFDA# 14.239 Adoption Assistance (Title IV-E), CFDA# 93.659 Foster Care (Title IV-E), CFDA# 93.658 Highway Planning and Construction, CFDA# 20.205 Child Care and Development Block Grant, CFDA# 93.575 Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778 Block Grants for Community Mental Health Services, CFDA# 93.958 Block Grants for Prevention and Treatment of Substance Abuse, CFDA# 93.959 |
| (d)(1)(viii) | Dollar Threshold: Type AIB Programs | Type A: > \$ 3,000,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee? | No |

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

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

| | |
|-----------------------|-----------------|
| Finding Number | 2015-001 |
|-----------------------|-----------------|

Significant Deficiency – Unreconciled Book Balance Over Bank Balance

The County's accounting system, (FAMIS), generates an Auditor/Treasury reconciliation in order to reconcile the book balance to the bank balances. A review of the December 31, 2015 cash fund balance disclosed the book balance was \$966,529,861 and the bank balance was \$967,240,426 an unreconciled (bank over book) difference of \$710,565. This weakness may result in monies not being properly accounted for and may result in the possible misuse of public monies.

We recommend the County investigate the nature of \$710,565 discrepancy as of December 31, 2015. The Auditor/Treasury should also be performing daily reconciliations to FAMIS and any discrepancies must be followed up in a timely manner.

County's Response

We agree with the auditor's comments. The County believes the variance has occurred due to the Treasury Department and the Fiscal Department having separate systems that are not integrated. The County hired Local Government Services (LGS) from the Auditor of State's Office to assist in reconciling the County's book balance to the bank balance. LGS is also teaching County staff how to perform the reconciliation.

| | |
|-----------------------|-----------------|
| Finding Number | 2015-002 |
|-----------------------|-----------------|

Significant Deficiency – Information Technology - Real Estate Tax Rate Updates

Changes to standing data should be controlled to help ensure all changes have been authorized, accurately updated, and documented. Documentation standards for changes to standing data should provide enough detail to provide management with the ability to determine what data was changed, the reason for the change, and the individual responsible for making the change

The annual update of tax rates used to calculate real estate taxes assessed to the property owners of Cuyahoga County is the responsibility of the budget commission. Tax rates for the communities within the County are updated by County staff after local levies have been approved by the voters. Once updated, the rates are reviewed to ensure the accuracy of the update. This process was implemented after an error was noted in the 2014 audit period that resulted in the County having to refund or credit property owners for the overcharge. While this process has been implemented, there was no documentation retained to show the review and update to the rates was accurate.

The County should develop formal procedures for the updating of real estate tax rates. The procedures should include a system of steps to review and validate all changes. In addition, documentation requirements should be drafted and implemented to allow county management the ability to determine what rates have been changed, the reason for the change, and the individual making the change.

County's Response

We agree with the auditor's comments. The County has created a policy and documented the procedures to validate changes to the annual tax rates. The County is working with the new real property system vendor to create a workflow process to eliminate these types of errors in the future.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

| |
|---|
| 2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued) |
|---|

| | |
|-----------------------|-----------------|
| Finding Number | 2015-003 |
|-----------------------|-----------------|

Material Noncompliance Finding – Negative Cash Fund Balances

Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used only for the purposes for which such fund has been established. A fund with a negative fund balance signifies that monies from other funds were used to meet their obligations.

As of December 31, 2015, the following funds had negative cash fund balances:

| <u>Fund</u> | <u>Amount</u> |
|---------------------------------|---------------|
| <i>Special Revenue Funds:</i> | |
| Human Services | (\$7,631,931) |
| Litter Prevention and Recycling | (31,130) |
| <i>Internal Service Funds:</i> | |
| Central Custodial Services | (7,609,613) |
| Printing | (589,568) |
| Postage | (234,515) |

A fund with a negative cash fund balance indicates that money from another fund was used to pay the expenditures of that fund.

We recommend the County monitor fund balances to ensure that expenditures are made within appropriated levels of available funds and if negative fund balances are anticipated, the County should make an approved transfer or advance of funds to cover the necessary expenditure.

County's Response

We agree with the auditor's comments. The Human Services Fund is funded by levy money from the Health and Human Services levy and grant money. Previously, levy money was transferred after expenditures were incurred. The County has changed its process to transfer levy funds prior to expending money. The rates the Internal Service Funds charge to the other funds is being evaluated to ensure they break even. The timing of reimbursements from other funds in the Internal Service Funds also did not occur before year end. Cash balances will be more closely monitored to ensure negative cash balances do not occur and Internal Service Funds are reimbursed on a timely basis.

| | |
|-----------------------|-----------------|
| Finding Number | 2015-004 |
|-----------------------|-----------------|

Material Noncompliance Finding – Appropriations Exceeded Total Estimated Resources

Ohio Rev. Code § 5705.39 states that the total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
(Continued)**

| | |
|-----------------------|-----------------|
| Finding Number | 2015-004 |
| (Continued) | |

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources as of December 31, 2015:

| <u>Fund</u> | <u>Total Estimated Resources</u> | <u>Original Appropriations</u> | <u>Excess</u> |
|--------------------------------------|--|------------------------------------|----------------|
| Human Services | \$216,045,145 | \$251,267,835 | (\$35,222,690) |
| Convention Center Hotel Construction | 13,291 | 60,000 | (46,709) |
| Cuyahoga Support Enforcement | 23,303,790 | 36,027,109 | (12,723,319) |
| County Land Reutilization | 5,555,984 | 7,000,000 | (1,444,016) |
| Victim Assistance | 2,145,522 | 2,509,178 | (363,656) |
| Children Services | 81,637,076 | 87,692,392 | (6,055,316) |
| County Airport | 1,562,820 | 1,572,344 | (9,524) |
| Information Systems | 2,182,145 | 2,434,034 | (251,889) |
| Central Custodial Services | 46,632,419 | 50,731,596 | (4,099,177) |
| Maintenance | 2,286,746 | 2,914,678 | (627,932) |
| Printing | 3,347,232 | 5,386,964 | (2,039,732) |
| Postage | 1,664,403 | 1,913,876 | (249,473) |

The following fund had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2015:

| <u>Fund</u> | <u>Total Estimated Resources</u> | <u>Final Appropriations</u> | <u>Excess</u> |
|--------------------------------------|--|---------------------------------|---------------|
| Convention Center Hotel Construction | \$13,291 | \$60,000 | (\$46,709) |

These weaknesses may result in the County spending more than their available resources.

We recommend the County establish procedures to ensure total appropriations do not exceed total estimated resources.

County's Response

We agree with the auditor's comments. The County is striving to ensure revenues are properly budgeted at the beginning of the year and the end of the year.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

| | |
|------------------------------------|--|
| Finding Number | 2015-005 |
| CFDA Title and Number | Foster Care (Title IV-E), CFDA# 93.658 Adoption Assistance (Title IV-E), CFDA# 93.659 Child Care and Development Block Grant, CFDA# 93.575 Temporary Assistance for Needy Families (TANF), CFDA# 93.558 Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778 |
| Federal Award Number / Year | 2015 |
| Federal Agency | U.S. Department of Health and Human Services |
| Pass-Through Agency | Ohio Department of Job and Family Services Foster Care (Title IV-E) Adoption Assistance (Title IV-E) Child Care and Development Block Grant Temporary Assistance for Needy Families (TANF) Medical Assistance Program (Medicaid; Title XIX |

Material Weakness, Material Noncompliance, Activities Allowed or Unallowed Finding

For a cost to be allowable, it must be for a purpose the specific award permits and fall within the 2 CFR 225 Appendix A (C)(1)(a-j) allowable cost guidelines.

Ohio Admin. Code 5101:9-7-20(A)(1) states income maintenance random moment sample (IMRMS), workforce random moment sample (WFRMS), social services random moment sample (SSRMS), and child welfare random moment sample (CWRMS) time studies are designed to measure activity regarding various programs. The child support random moment sample (RMS) is described in rule [5101:9-7-23](#) of the Administrative Code. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs. The percentages are used by the county family services agencies (CFSA) and workforce development agencies (WDA) to distribute administrative funds reported in accordance with rule [5101:9-7-29](#) of the Administrative Code.

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

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

| |
|---------------------------------------|
| 3. FINDINGS FOR FEDERAL AWARDS |
|---------------------------------------|

| | |
|-----------------------|-----------------|
| Finding Number | 2015-005 |
|-----------------------|-----------------|

(Continued)

Ohio Admin. Code 5101:9-7-20(H) states that to assure sampling accuracy and quality control, no less than four per cent of all RMS samples are selected as a control group. The webRMS system will flag the observation moment and send an e-mail notification to the supervisor. The supervisor may appoint a designee to complete this function. The supervisor's designee shall have sufficient knowledge of the programs and activities performed by the employee to determine the accuracy of the response. The supervisor/supervisor designee shall be responsible for validating the observation moment response. The supervisor/supervisor designee must validate the response within the same twenty-four-hour response period that is available to the employee. By validating the response, the supervisor/supervisor designee is verifying that the appropriate program and activity was selected by the employee. Once approved by the supervisor/supervisor designee, the response must be accepted by the RMS coordinator.

A cross cutting test of 40 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services and the Child Support disclosed five instances in which the Social Services RMS Coordinator did not review and approve by accepting all observation moment responses within forty-eight hours. Four instances affected the Adoption Assistance, CFDA #93.659, and Foster Care, CFDA #93.658 federal programs. One instance did not affect a federal program since it was position idle.

Another instance was noted in which the Social Services employee's respective supervisor/supervisor designee did not validate the observation moment response within the same twenty-four hour response period that is available to the employee. This instance affected the Adoption Assistance, CFDA #93.659, and Foster Care, CFDA #93.658, federal programs.

We also noted an instance in which the Income Maintenance employee's respective supervisor/supervisor designee did not validate the observation moment response within the same twenty-four hour response period that is available to the employee. This instance affects the Child Care and Development Block Grant, CFDA# 93.575, Child Nutrition Cluster, CFDA# 10.555 and 10.553, Medicaid, CFDA# 93.778, and TANF, CFDA# 93.558, federal programs.

RMS coordinator approval within forty-eight hours is required to ensure the workers are accurately coding the sample, and if needed, make any corrections in a timely manner.

Supervisor/supervisor designee validation within twenty-four hours is required to verify that the appropriate program and activity was selected by the employee, and if needed, make any corrections in a timely manner.

We recommend the Social Services Coordinator review and approve by accepting all observation moment responses within forty-eight hours and the supervisor/supervisor designee should validate the employee's observation moment responses within the same twenty-four hour response period available to the employee.

County's Response

We agree with the auditor's comments. The department will evaluate and implement a better process to ensure all random moments are reviewed and accepted as required.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

| | |
|------------------------------------|---|
| Finding Number | 2015-006 |
| CFDA Title and Number | Temporary Assistance for Needy Families (TANF), CFDA# 93.558 |
| Federal Award Number / Year | 2015 |
| Federal Agency | U.S. Department of Health and Human Services |
| Pass-Through Agency | Ohio Department of Job and Family Services |

Material Weakness, Material Noncompliance - Eligibility Finding

Maintenance of Eligibility Records – TANF Prevention, Retention, and Contingency (PRC) Program:

45 CFR 206.10, *Application, determination of eligibility and furnishing of assistance*, (a) *State plan requirements*. A State plan under title I, IV-A, X, XIV, or XVI (AABD), of that Social Security Act shall provide, in part, (8) each decision regarding eligibility or ineligibility will be supported by facts in the applicant's or recipient's case record. The Ohio Department of Job and Family Services passes through TANF (IV-A) assistance to the Cuyahoga County Department of Job and Family Services (CCDJFS) to provide TANF Prevention, Retention, and Contingency (PRC) program benefits.

According to the County's Prevention, Retention and Contingency (PRC) Program Manual the gross monthly income of the assistance group must be equal to or less than 200% of the Federal Poverty Guidelines for all PRC direct services.

When testing eligibility, we noted several instances in which the caseworker used the old income guideline amounts, instead of amounts applicable for 2015. Since the eligibility amounts increased in 2015, some applicants may have been eligible for benefits that were denied.

We recommend that controls be developed to ensure the proper eligibility amounts are used when determining eligibility.

County's Response

We agree with the auditor's comments. County Jobs and Family Services will ensure updates to PRC forms in the electronic system are made when the income limits change each year and will have the Deputy Administrator verify the update has occurred timely.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

| | |
|------------------------------------|---|
| Finding Number | 2015-007 |
| CFDA Title and Number | Temporary Assistance For Needy Families (TANF), CFDA# 93.558 Foster Care (Title IV-E), CFDA# 93.658 Adoption Assistance (Title IV-E), CFDA# 93.659 Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778 Highway Planning and Construction, CFDA# 20.205 |
| Federal Award Number / Year | 2015 |
| Federal Agency | U.S. Department of Health and Human Services U.S. Department of Transportation |
| Pass-Through Agency | Ohio Department of Job and Family Services Ohio Department of Transportation |

Other Federal Noncompliance Finding – Adjustments to the Federal Schedule

Title 2 Subtitle A Chapter 2 Part 200 Subpart F (§200.508) includes the following auditee responsibilities.

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements

Title 2 Subtitle A Chapter 2 Part 200 Subpart F (§200.510) includes the following auditee responsibilities.

- (b) The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. At a minimum, the schedule must:
 - (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name.
 - (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
 - (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
 - (4) Include the total amount provided to subrecipients from each Federal program.
 - (5) For loan or loan guarantee programs described in §200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
 - (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs.

Management is responsible for developing internal control procedures which provide reasonable assurance the County's Schedule of Expenditures of Federal Awards (the Schedule) is complete and accurate. Sound internal controls require a review of the Schedule be performed and documented to verify the information reported is complete and accurate before finalizing the Schedule.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

**3. FINDINGS FOR FEDERAL AWARDS
(Continued)**

| | |
|-----------------------|-----------------|
| Finding Number | 2015-007 |
|-----------------------|-----------------|

(Continued)

While the County has adopted written policies and procedures on the preparation of the Schedule, we noted the following instances in which the amounts reported did not agree to the accounting system, grant agreements and other support documentation for major federal programs:

| Federal Program | CFDA# | Amount Reported | Correct Amount | Difference |
|--|--------|--------------------|-------------------|-------------|
| Temporary Assistance For Needy Families (TANF), | 93.558 | \$34,093,861 | \$31,762,382 | \$2,331,479 |
| Foster Care (Title IV-E) | 93.658 | 20,818,404 | 21,648,429 | (830,025) |
| Adoption Assistance (Title IV-E) | 93.659 | 16,171,957 | 16,148,697 | 23,260 |
| Medical Assistance Program (Medicaid; Title XIX) | 93.778 | 17,597,625 | 18,402,805 | (805,180) |
| Highway Planning and Construction | 20.205 | 15,558,454 | 17,108,786 | (1,550,332) |

There were also similar errors in the following non-major federal programs:

| Federal Program | CFDA# | Amount Reported | Correct Amount | Difference |
|---|---------------|--------------------|-------------------|------------|
| Child Nutrition Cluster | 10.555/10.553 | \$301,436 | \$272,751 | \$28,685 |
| Great Lakes Restoration | 66.469 | (499,750) | (365,661) | (134,089) |
| Promoting Safe and Stable Families | 93.556 | 695,889 | 783,655 | (87,766) |
| Community – Based Child Abuse Prevention Grants | 93.590 | 0 | 549 | (549) |
| Children’s Justice Grants | 93.643 | 2,291 | 325 | 1,966 |
| Social Services Block Grant | 93.667 | 33,044,847 | 14,774,457 | 18,270,390 |
| Chafee Foster Care Independence Program | 93.674 | 549,474 | 510,517 | 38,957 |
| Missing Children’s Assistance | 16.543 | 852,870 | 852,252 | 618 |
| Crime Victim Assistance | 16.575 | 155,478 | 203,803 | (48,325) |

Management made the necessary adjustments to the Schedule

The most significant adjustments above for the major programs were for the TANF and Highway Planning and Construction federal programs. For TANF, \$2,331,479 was reported in excess of the federal grant reimbursement ceiling which results in the expenditures being local levy monies. For Highway Planning and Construction, \$1,550,332 from the LPA/Towpath Trail Project – Stage 3 was not reported on the Schedule. We also noted that guidance from the ODJFS Federal Schedule Tools website: <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm> was not completely followed to ensure the accuracy of reporting the federal programs.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2015
(CONTINUED)**

| |
|--------------------------------------|
| . FINDINGS FOR FEDERAL AWARDS |
|--------------------------------------|

(Continued)

| | |
|-----------------------|-----------------|
| Finding Number | 2015-007 |
|-----------------------|-----------------|

(Continued)

The only significant adjustment for the nonmajor programs was for the Social Services Block Grant where \$18,270,390 was reported in excess of the federal grant reimbursement ceiling which results in the expenditures being local levy monies.

We recommend that each adjustment be analyzed and that procedures be developed to ensure the deficiencies are corrected for each federal program. Also, utilization of the above guidance provided by ODJFS should be incorporated into the policies and procedures performed.

County's Response

We agree with the auditor's comments. Detailed procedures are being developed to aid in preparing the Schedule. The grant coordinator will also ensure they are aware of any change in reporting policies that would affect amounts reported on the Schedule.

**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
2 CFR §200.511(c)
FOR THE YEAR ENDED DECEMBER 31, 2015**

| Finding Number | Planned Corrective Action | Anticipated Completion Date | Responsible Contact Person |
|-----------------------|---|------------------------------------|-----------------------------------|
| 2015-001 | The County hired Local Government Services (LGS) from the Auditor of State's Office to assist in reconciling the County's book balance to the bank balance. LGS is teaching County staff how to perform the reconciliation so it can be completed in-house. | 3/31/2017 | Amy Himmelein |
| 2015-002 | The County has created a policy and documented the procedures to validate changes to the annual tax rates. The County is working with the new real property system vendor to create a workflow process to eliminate these types of errors in the future. | 12/31/2016 | Lisa Rocco |
| 2015-003 | The Human Services Fund is being pre-funded with the levy money allocated to this fund. The rates Internal Service Funds charge to other funds is being evaluated to ensure they break even. | 12/31/2016 | Maggie Keenan Michael Chambers |
| 2015-004 | The County is striving to ensure revenues are properly budgeted at the beginning of the year and the end of the year. | 12/31/2016 | Maggie Keenan |
| 2015-005 | The Division of Children and Family Services will evaluate existing obstacles and amend procedures accordingly to ensure 100% of random moments are reviewed and approved within the required time frames. Increasing staffing will be considered as an alternative. | 12/31/2016 | Audrey Beasley |
| 2015-006 | The Prevention, Retention and Contingency (PRC) Program Manual used by caseworkers will be updated with the proper income eligibility determinations. The Deputy Administrator of Cuyahoga Job and Family Services will be responsible for overseeing program staff and verifying that updates occur in a timely fashion. | 11/1/2016 | Jacquelon Ward |
| 2015-007 | Policies and procedures currently being developed to standardize preparation of the Schedule of Expenditures of Federal Awards will be finalized and implemented. The Schedule and related reporting guidance will be thoroughly reviewed to ensure all expenditure amounts are properly reported. | 12/31/2016 | Matt Hrubey |

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CUYAHOGA COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
FOR THE YEAR ENDED DECEMBER 31, 2015

| Finding Number | Finding Summary | Status | Additional Information |
|-----------------------|--|--|---|
| 2010-03 | Several funds had negative cash fund balances, contrary to Ohio Rev. Code § 5705.10(l) | Not Corrected | See County's response to finding number 2015-003. |
| 2010-04 | Several funds had appropriations in excess of total estimated resources, contrary to Ohio Rev. Code § 5705.39 | Not Corrected | See County's response to finding number 2015-004. |
| 2010-08 | Instances in which the PRC application did not contain the applicant's signature and/or in which applicants were approved for PRC funding in excess of the maximum amount for the Temporary Aid for Needy Families Grant | Corrective Action Taken and Finding is Fully Corrected | |
| 2011-04 | The fiscal officer did not certify the availability of funds prior to entering into an obligation, contrary to Ohio Rev. Code § 5705.41(D)(1) | Partially Corrected | Proper control procedures are in place followed for purchases; however, the Fiscal Officer does not manually sign each individual purchase order. |
| 2012-04 | Several funds had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Rev. Code § 5705.41(B) | Partially Corrected | The amount of violations is less than the prior year. |
| 2013-006 | RMS Coordinator failure to timely review/approve several observation moment responses related to the Adoption Assistance, Foster Care, Child Care Development Block Grant, Medical Assistance Program and Temporary Aid for Needy Families Grants. | Not Corrected | See County's response to finding number 2015-005. |
| 2013-001 | There is an unreconciled book over bank balance reflected in the Auditor/Treasury reconciliation. | Not Corrected | See County's response to finding number 2015-001. |
| 2013-008 | Several adjustments to the County's Federal Schedule were required. | Not Corrected | See County's response to finding number 2015-007. |
| 2014-001 | Revenue posting errors to the accounting system | Corrective Action Taken and Finding is Fully Corrected | |
| 2014-003 | No formal procedures for updating real estate tax rates are in place. | Not Corrected | See County's response to finding number 2015-002. |
| 2014-010 | Instances where vendors were paid from proceeds of the Airport Improvement Grant or Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program but no determination was made as to whether they were suspended or debarred. | Corrective Action Taken and Finding is Fully Corrected | |

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CUYAHOGA COUNTY Ohio



Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

About the Cover

Cuyahoga County is experiencing a rebirth in many ways, and its citizens are at the core. To aid in this rebirth the County has focused on two top strategic priorities during 2015: job growth and opportunity and fairness and equity.

Job Growth and Opportunity

Economic development funds of \$16.4 million were invested within the County which created 1,192 new jobs. These funds, in addition to attracting traditional businesses, attracted innovation and entrepreneurship, with a focus on small business, start-ups and early stage technology businesses. Workforce development programs also created opportunities for sustained employment by citizens. The Office of Reentry's *Chopping for Change* program is successful at providing offenders training, work experience and wrap-around services all in one location. The *Jobs for Dads* program, through the Cuyahoga County Fatherhood Initiative, graduated 100 fathers, of which 42 were placed into full-time employment. These graduates are now in a better position to be employed and be responsible fathers.

Fairness and Equity

Children benefit from high quality preschool, but low-income children realize the greatest gain. During 2015 the County invested an additional \$10 million towards Universal Pre-kindergarten to prepare children for kindergarten and beyond. Cleveland State University in coordination with the Division of Children and Family Services provided scholarships to ten students who had "aged out" of the County foster care system. These scholarships provide opportunities for County youth that may not have been possible in the past. The County Division of Senior and Adult Services served 30,000 disabled or older persons during 2015. Their valuable services, including the Options for Independent Living program, enable citizens to live independently with dignity.

Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



Dennis G. Kennedy, CPA

Cuyahoga County Fiscal Officer

Prepared by The Cuyahoga County Fiscal Department:

Amy Himmelein, CPA

Controller

Introductory Section

Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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FISCAL DEPARTMENT

Dennis G. Kennedy, CPA, Fiscal Officer

August 31, 2016

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

As Fiscal Officer of Cuyahoga County, I am pleased to present the Cuyahoga County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 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 the presentation, including all disclosures contained within the CAFR. The accuracy and completeness of the data is based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County. We have included all disclosures necessary to enable the reader to gain an understanding of the County's financial activities.

Ohio law requires independent audits to be performed on all financial operations of the County by either the Auditor of the State of Ohio or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2015, 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 management; evaluating the overall financial statement presentation. Included in this CAFR is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2015 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

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

PROFILE OF CUYAHOGA COUNTY

Cuyahoga County Snapshot

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

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

The County is known for its many cultural institutions and attractions including, the Federal Reserve Bank of Cleveland, Severance Hall (home to The Cleveland Orchestra), Cleveland Museum of Art, Cleveland Museum of National History, Museum of Contemporary Art Cleveland, Cleveland Grays Armory Museum, A Christmas Story House, Cleveland Botanical Gardens, Western Reserve Historical Society, and the NASA John H. Glenn Research Center at Lewis Field.

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

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

Residents and visitors also enjoy many outdoor recreational destinations. The Cleveland Metroparks System often referred to as the "Emerald Necklace" is the network of 18 park reservations that span over 23,000 acres and includes 300 hundred miles of walking, biking, and horse trails as well as eight lakefront parks, five nature education 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, the Cleveland Metroparks System operates and manages a zoo located on 183 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 is the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland Indians, and Quicken Loans Arena, the home of the 2016 NBA Champions Cleveland Cavaliers, the 2016 Calder Cup Champions Lake Erie Monsters, the Cleveland Gladiators, and the Mid-American Conference Basketball Tournament. Quicken Loans Arena also hosts 200 plus entertainment events annually, including world-class concerts and family shows. In July 2016, the arena hosted the 2016 Republican National Convention where Cleveland had the opportunity to showcase all the amenities it has to offer to an estimated 50,000 visitors, including 15,000 credentialed media members. Additionally, Gateway consists of six hotels, 60 restaurants and bars, and

several unique retail stores for visitors to explore and enjoy. Around the corner from the Gateway District is the Jack Cleveland Casino, which features 96,000 square feet of gaming space.

General Information

The State established Cuyahoga County on February 8, 1808 and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. However, the borders of the County were not finalized until 1843. The County covers an area of 459.8 square miles containing 57 cities and villages, the largest of which is the City of Cleveland, the County seat, as well as two townships. Based on the 2010 census, the County's population was 1,280,122 and the estimated population for 2015 is 1,255,921. This makes it the most populous and substantially developed county in the State and 31st most populous county in the United States.

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

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

In addition to the services provided by the County, municipalities (and to some extent, townships) and the educational services provided by the various school districts within the County and State, there are other special districts and governmental entities currently performing various public service functions in the County. These include, among others, the Cleveland Metroparks System (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 County Community College District (two-year community college), the Cuyahoga County Library District (library facilities), the 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, 2, 25, 26, 28 and 29.

Government Structure

On November 6, 2009, County voters overwhelmingly approved the adoption of a new County Charter which replaced the three-commissioner form of county government with an elected County Executive and County Prosecutor, and an 11-member County Council. Each Council member represents a single geographic district; there are no at-large districts. The elected offices of commissioners, auditor, treasurer, recorder, clerk of courts, coroner, engineer and sheriff were abolished. The County executive was given authority to appoint individuals to these offices, which became part of the executive branch of the County. In the November 2010 General Election, the first County Executive and 11 member County Council were elected. Their terms commenced January 1, 2011, with the County Executive and six members of

Council serving a four-year term and five members serving a two-year term. In 2013, the five Council seats whose terms had expired were then elected to a four-year term, staggered with the other six members of Council.

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

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

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

ECONOMIC OUTLOOK AND CONDITIONS

Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxpayers. A sales tax rate of 8.0 percent is collected by the State of Ohio on sales made in Cuyahoga County. The tax was split as follows: 5.75 percent for the State of Ohio; 1.25 percent for the County's General Fund; and 1.0 percent for the Greater Cleveland Regional Transit Authority (RTA). The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 68.8 percent of real property taxes are paid by residential/agricultural owners and 31.2 percent of real property taxes are paid by industries. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2016 budget. Like most areas of the United States, Cuyahoga County experienced significant increases in unemployment in recent years, followed by a slow rebound of the job market. According to the Ohio Department of Job and Family Services, as of December 2015, the County's average unemployment rate was 5.0 percent, down from 5.3 percent a year ago, which ranks the County 44th amongst the other 88 counties in Ohio. Ohio's average unemployment rate, at 4.9 percent in December 2015, was down from 5.7 percent in December 2014. The national average unemployment rate fell from 6.2 percent in 2014 to 5.3 percent in 2015.

The County Executive is committed to making economic development a priority in his administration. Over the past few years, downtown Cleveland has been experiencing resurgence, one that led to Cuyahoga County seeking and winning the bid to become the host city for the 2016 Republican National Convention. The County is working to capitalize on this resurgence by initiating policies that promote job growth and opportunity not only in downtown Cleveland but in all the unique and distinctive

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

One of the most high-profile changes in 2015 is the addition of the Hilton Cleveland Downtown, which opened in advance of the Republican National Convention in July 2016. 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.

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

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 end of the current fiscal year.

The County Administration and Council have established a policy of maintaining a five year capital improvement plan for capital expenditures. It is updated by the administration and reviewed by Council during biennial budget hearings. The five year plan includes capital expenditures for new buildings and improvements, roads and bridges, sanitary sewers, the county airport, and various types of equipment.

This enables a discussion on financing these items two or three years before they are needed and allows the County to accommodate scheduled capital replacements as well as emergency expenditures without unduly burdening or restructuring the current year budget.

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

RELEVANT FINANCIAL POLICIES

Accounting System and Budgetary Control

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

system and are designed to achieve the fundamental objectives of safeguarding assets and providing reasonable assurance that financial transactions are properly recorded.

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

All funds, except agency 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, other expenses, and capital) within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

New Enterprise Resource Planning (ERP) System

During 2015, the County continued the process of procuring a new ERP system to replace FAMIS and other software programs used by various departments and agencies. The goal of the new ERP solution is to allow the County to have an integrated, real-time view of all the business processes completed by the various departments and agencies within the County. The ERP will include traditional ERP applications such as financial reporting, grant management, payroll processing, and procurement management. It will also integrate with non-traditional ERP applications such as fleet management, project and work order management, and facility services management. Selection of the new ERP system will occur in 2016 with a phased-in implementation plan that will be executed through 2017.

STRATEGIC PRIORITIES

The County is focused on three top strategic priorities: job growth and opportunity, fairness and equity and providing citizens a County government that gets results.

Job Growth and Opportunity

The County takes a multifaceted approach to job growth and opportunity. It works to support business growth and profitability in northeast Ohio by making the workforce a competitive advantage for the region. The County is committed to increasing the number of good jobs available at all skill levels to county residents by supporting growth of existing businesses, new business starts, attraction of businesses to the region, and helping residents get the training and skills they need to compete for good jobs and advance in their careers.

Last year, the County supported traditional job creation by supporting the attraction and expansion of local business opportunities. It also adopted a new focus on innovation and entrepreneurship, with a concentration on small businesses, start-ups and early stage technology businesses. Additionally, with place-making and sustainability efforts, it recognized the crucial role of both in creating a sense of place that is attractive to businesses and employees alike

The County is working to develop the workforce into a competitive advantage for northeast Ohio by working with others to design a coordinated workforce system that delivers a sufficient and steady supply of qualified candidates at all skill levels to keep jobs filled; that helps residents with employment barriers become skilled workers pursuing career and wage pathways; and that builds alignment among public, private and philanthropic funders.

Fairness and Equity

All County residents deserve to be treated fairly and equitably. The County must be a safe, healthy place for all to live and thrive and the most vulnerable residents must be protected and lifted up.

The County is committed to keeping the “American Dream” alive and well in Northeast Ohio. This means that where you start should not determine how far you go in life. The County believes that every one of its children should live to see their first birthday, that every one of its children should have a real opportunity to graduate college and pursue a career, and that the path begins with a high-quality pre-kindergarten experience in the first 2000 days of life. Justice should be administered fairly for all.

The County efforts involve aligning strategies across health and human services, education, economic development as well as the justice system, understanding that each plays a crucial role in the ability for its residents to thrive.

Government That Gets Results

The County is committed to running a government that is efficient, effective and that gets results. This means establishing “no wrong door” policies that make it easier for residents to access the county government and for it to serve residents.

The County believes that promoting innovation and inclusion in every corner of county government is key to its ability to be a better partner, lead and drive toward results.

This year, the County made great strides in collaboratively supporting communities so that they can serve residents in a cost-efficient and effective manner. Within county government, the County has saved taxpayers millions of dollars and attracted new revenue without reducing service levels or raising taxes. Driving innovation is a core tenet of the administration. The County believes that by identifying opportunities to modernize, professionalize and improve performance of its operations that it will significantly affect residents’ experience with county government. The County will hold itself accountable through a county-wide innovation plan measured and supported through metrics.

ACCOMPLISHMENTS

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

- In 2015, the County invested \$16.4 million creating 1,192 new jobs. Economic development is a core element of the County’s determination to promote job growth and opportunity. The County supported traditional job creation through the attraction and expansion of local business opportunities. Additionally, the County’s continued focus on innovation and entrepreneurship brought support to small businesses, start-ups, and early stage technology businesses.
- The County’s Public Works department completed the reconfiguration of the six-legged intersection at Warrensville/Van Aken/Chargin and Northfield roads in 2015. This \$91.1 million project was designed to improve the operation of one of the County’s busiest intersections and provide for future economic development opportunities in the city of Shaker Heights.
- The County received final approval from the Federal Aviation Administration (FAA) for its Environmental Assessment Study at the County airport. The County will receive approximately \$10 million of federal funds to begin reconstruction of the 30 year-old runway. This improvement is the first of four projects that will add up to \$40 million of federal funds dedicated to the airport.

- The County completed a \$9 million improvement to the Martin Luther King and East 105th Street area in University Circle. The completed project now has a much more traditional intersection that greatly improved the traffic flow, reducing the number of accidents in this area.
- In January 2015, Cuyahoga County opened the Family Justice Center. The center is a service and protection center for victims and survivors of family and interpersonal violence including domestic violence, sexual assault, child abuse, elder abuse, and stalking. The goal is to help victims feel comfortable in a specially designed facility while providing them with the comprehensive services that can help break the cycle of violence. The Family Justice Center was opened in partnership with the City of Cleveland and multiple nonprofit partners. All services are free and open to any resident in Cuyahoga County.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2014. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current CAFR conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA presented an award of Distinguished Budget Presentation to the County for its biennial budget beginning January 1, 2014 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 County Controller, Amy Himmelein, CPA. I gratefully acknowledge her dedication and professionalism as well as those of the other members of the financial services staff of the County Fiscal Office. I would also like to thank the County's other elected officials and managers for their assistance in this project.

Finally, I wish to thank the citizens of the Cuyahoga County for this opportunity to continue to serve and improve the professionalism of financial reporting for the County.

Sincerely,



Dennis G. Kennedy, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio

Principal Officials
December 31, 2015

Elected Officials

County Council

President, District 3.....Dan Brady
Vice-President, District 8.....Pernel Jones, Jr.
District 1Dave Greenspan
District 2Dale Miller
District 4Charles M. Germana
District 5Michael J. Gallagher
District 6Jack Schron
District 7Yvonne M. Conwell
District 9Shontel M. Brown
District 10Anthony T. Hairston
District 11Sunny M. Simon

Other Elected Officials

County Executive.....Armond Budish
County Prosecutor.....Timothy McGinty

Court Elected Officials

Eighth District Court of Appeals Judge Larry A Jones, Administrative
Judge Patricia Ann Blackmon Judge Mary J. Boyle
Judge Frank D. Celebrezze Judge Eileen A. Gallagher
Judge Eileen T. Gallagher Judge Sean C. Gallagher
Judge Kathleen Ann Keough Judge Kathleen Ann Kilbane
Judge Anita Laster Mays Judge Tim McCormack
Judge Melody J. Stewart

Court of Common Pleas..... Judge John J. Russo, Administrative and Presiding
Judge Dick Ambrose Judge Michael Astrab
Judge Pamela A. Barker Judge Janet R. Burnside
Judge Deena R. Calabrese Judge Maureen E. Clancy
Judge Brian J. Corrigan Judge Peter J. Corrigan
Judge Michael P. Donnelly Judge Carolyn B. Friedland
Judge Stuart A. Friedman Judge Nancy A. Fuerst
Judge Steven E. Gall Judge Hollie L. Gallagher
Judge Shannon M. Gallagher Judge Daniel Gaul
Judge Michael E. Jackson Judge David T. Matia
Judge Robert C. McClelland Judge Timothy P. McCormick
Judge Nancy R. McDonnell Judge Matthew A. McMonagle
Judge John P. O'Donnell Judge Joseph D. Russo
Judge Michael J. Russo Judge Nancy M. Russo
Judge Shirley S. Saffold Judge Brendan Sheehan
Judge John D. Sutula Judge Kathleen Ann Sutula
Judge Joan C. Synenberg Judge José A. Villanueva
Judge Cassandra Collier-Williams

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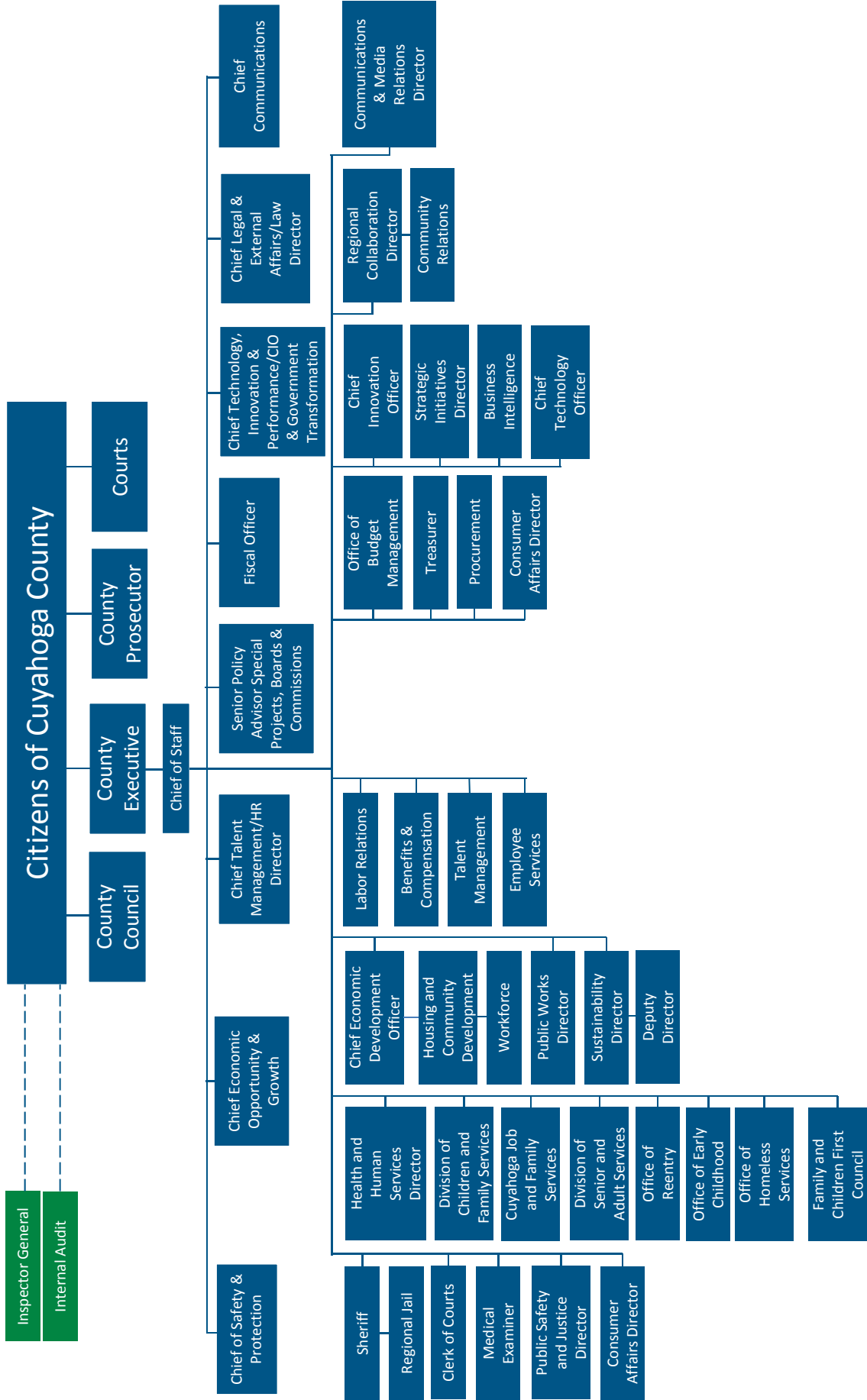
Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2015

| | |
|-----------------------------|--|
| Domestic Relations | Judge Rosemary Grdina Gold, Administrative Judge |
| Judge Leslie Ann Celebrezze | Judge Francine B. Goldberg |
| Judge Cheryl S. Karner | Judge Diane M. Palos |
| Probate Court | Anthony J. Russo, Presiding Judge |
| | Judge Laura J. Gallagher |
| Juvenile Court | Judge Kristen W. Sweeney, Administrative Judge |
| Judge Patrick F. Corrigan | Judge Alison L. Floyd |
| Judge Thomas F. O'Malle | Judge Denise N Rini |
| Judge Michael J. Ryan | |

Appointed Charter Officials

| | |
|---|----------------------------|
| Clerk of Courts..... | Nailah Bryd |
| County Treasurer | W. Christopher Murray, Jr. |
| Director of Development | Nathan Kelly (1) |
| Director of Internal Audit | Valerie Harry |
| Director of Law | Robert Triozzi |
| Director of Health and Human Services | Matt Carroll (2) |
| Director of Public Works | Michael Dever |
| Fiscal Officer | Dennis Kennedy |
| Medical Examiner | Dr. Thomas Gilson |
| Sheriff | Clifford Pinkney |

- (1) Replaced by Chief Economic Development Officer Theodore Carter, March 2016
(2) Replaced by Thomas Pristow, April 2016





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Cuyahoga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Cuyahoga County
2079 East Ninth Street
Cleveland, Ohio 44115

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represent 74.4 percent, 95.5 percent, and 97.4 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the MetroHealth System, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund and County Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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


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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Robert R. Hinkle". The signature is written in a cursive, flowing style.

Robert R. Hinkle, CPA
Chief Deputy Auditor
Columbus, Ohio

August 31, 2016

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

As management of Cuyahoga County (the County), we offer the readers of the County's financial statements the following discussion and analysis of the financial performance as well as an overall review of the County's financial activities for the fiscal year ended December 31, 2015. 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 2015 are as follows:

- Construction continued on the County's new convention center hotel. The hotel will provide much needed lodging for conference attendees at the Huntington Convention Center and Global Center for Health Innovation. Major construction of the hotel will be finished during 2016 as the hotel opened in June 2016.
- In furtherance of its economic development mission, the County issued sales tax revenue bonds to fund the Public Square renovation project and excise tax revenue bonds to fund improvements to the County's three major sports facilities.
- The County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." This standard requires the County to report a net pension liability for the projected pension benefit payments of employees that are managed by the two pension systems to which the County and County employees contribute.

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 2015?" The Statement of Net Position and the Statement of Activities answers this

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

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

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

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

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

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

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

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital's Board of Trustees who has certain powers and duties. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2015 this support amounted to \$40,080,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. During 2015, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

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.

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

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 agency.

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 2015 compared to 2014:

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(Unaudited)

(Table 1)
Net Position
(in thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| Assets | | | | | | |
| Current and Other Assets | \$1,812,469 | \$1,949,661 | \$83,024 | \$80,572 | \$1,895,493 | \$2,030,233 |
| Capital Assets, Net | 1,292,137 | 1,188,479 | 41,357 | 42,543 | 1,333,494 | 1,231,022 |
| <i>Total Assets</i> | <u>3,104,606</u> | <u>3,138,140</u> | <u>124,381</u> | <u>123,115</u> | <u>3,228,987</u> | <u>3,261,255</u> |
| Deferred Outflows of Resources | | | | | | |
| Pension | 62,616 | 42,671 | 1,283 | 876 | 63,899 | 43,547 |
| Deferred Amount on Refunding | 2,055 | 2,261 | 0 | 0 | 2,055 | 2,261 |
| <i>Total Deferred Outflows of Resources</i> | <u>64,671</u> | <u>44,932</u> | <u>1,283</u> | <u>876</u> | <u>65,954</u> | <u>45,808</u> |
| Liabilities | | | | | | |
| Current Liabilities | 102,619 | 114,188 | 1,952 | 2,492 | 104,571 | 116,680 |
| Long-term Liabilities | | | | | | |
| Due within one Year | 76,440 | 72,447 | 673 | 626 | 77,113 | 73,073 |
| Due in More than one Year | | | | | | |
| Net Pension Liability | 358,970 | 352,948 | 7,180 | 7,017 | 366,150 | 359,965 |
| Other Amounts | 1,505,835 | 1,501,964 | 11,271 | 12,337 | 1,517,106 | 1,514,301 |
| <i>Total Liabilities</i> | <u>2,043,864</u> | <u>2,041,547</u> | <u>21,076</u> | <u>22,472</u> | <u>2,064,940</u> | <u>2,064,019</u> |
| Deferred Inflows of Resources | | | | | | |
| Pension | 10,360 | 2,979 | 126 | 0 | 10,486 | 2,979 |
| Property Taxes | 332,699 | 332,031 | 0 | 0 | 332,699 | 332,031 |
| <i>Total Deferred Inflows of Resources</i> | <u>343,059</u> | <u>335,010</u> | <u>126</u> | <u>0</u> | <u>343,185</u> | <u>335,010</u> |
| Net Position | | | | | | |
| Net Investment in Capital Assets | 361,517 | 398,484 | 29,965 | 30,116 | 391,482 | 428,600 |
| Restricted | 568,508 | 483,722 | 0 | 0 | 568,508 | 483,722 |
| Unrestricted (Deficit) | (147,671) | (75,691) | 74,497 | 71,403 | (73,174) | (4,288) |
| <i>Total Net Position</i> | <u>\$782,354</u> | <u>\$806,515</u> | <u>\$104,462</u> | <u>\$101,519</u> | <u>\$886,816</u> | <u>\$908,034</u> |

During 2015, the County adopted GASB Statement 68, “Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27,” which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County’s actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan’s *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio’s statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County’s proportionate share of each plan’s collective:

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1. Present value of estimated future pension benefits attributable to active and inactive employees' past service;
2. Minus plan assets available to pay these benefits.

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation, coupled with the other restatements, had the effect of restating net position at December 31, 2014, from \$1,124,004,091 to \$806,515,372 for governmental activities and from \$108,876,714 to \$101,518,737 for business-type activities.

Governmental activities current and other assets decreased due to the utilization of cash for the construction of the convention center hotel. However, capital assets increased due to this construction. Current liabilities decreased in both governmental activities and business-type activities due to a decrease in accrued wages and benefits due to the timing of the payroll cycle.

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 2015 and 2014:

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------------|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| Program Revenues | | | | | | |
| Charges for Services and | | | | | | |
| Operating Assessments | \$130,147 | \$125,417 | \$31,406 | \$32,188 | \$161,553 | \$157,605 |
| Operating Grants, Contributions | | | | | | |
| and Interest | 388,285 | 429,951 | 0 | 0 | 388,285 | 429,951 |
| Capital Grants and Contributions | 49,909 | 46,279 | 138 | 446 | 50,047 | 46,725 |
| <i>Total Program Revenues</i> | <u>568,341</u> | <u>601,647</u> | <u>31,544</u> | <u>32,634</u> | <u>599,885</u> | <u>634,281</u> |
| General Revenues | | | | | | |
| Property Taxes | 343,192 | 339,032 | 0 | 0 | 343,192 | 339,032 |
| Sales Taxes | 257,703 | 251,893 | 0 | 0 | 257,703 | 251,893 |
| Hotel/Lodging Taxes | 4,557 | 10,488 | 0 | 0 | 4,557 | 10,488 |
| Excise Tax | 13,889 | 10,798 | 0 | 0 | 13,889 | 10,798 |
| Payments in Lieu of Taxes | 15,561 | 5,763 | 0 | 0 | 15,561 | 5,763 |
| Grants and Entitlements | 39,505 | 30,712 | 0 | 0 | 39,505 | 30,712 |
| Gain on Sale of Capital Assets | 610 | 0 | 0 | 0 | 610 | 0 |
| Unrestricted Contributions | 5 | 0 | 0 | 0 | 5 | 0 |
| Interest | 8,477 | 5,481 | 0 | 0 | 8,477 | 5,481 |
| Other | 18,611 | 16,297 | 104 | 67 | 18,715 | 16,364 |
| <i>Total General Revenues</i> | <u>702,110</u> | <u>670,464</u> | <u>104</u> | <u>67</u> | <u>702,214</u> | <u>670,531</u> |
| <i>Total Revenues</i> | <u>1,270,451</u> | <u>1,272,111</u> | <u>31,648</u> | <u>32,701</u> | <u>1,302,099</u> | <u>1,304,812</u> |
| Program Expenses | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 115,331 | 135,953 | 0 | 0 | 115,331 | 135,953 |
| Judicial | 374,785 | 352,836 | 0 | 0 | 374,785 | 352,836 |
| Public Works | 39,236 | 73,150 | 0 | 0 | 39,236 | 73,150 |
| Health and Safety | 115,706 | 117,150 | 0 | 0 | 115,706 | 117,150 |
| Social Services | 487,501 | 478,627 | 0 | 0 | 487,501 | 478,627 |
| Community Development | 94,502 | 72,727 | 0 | 0 | 94,502 | 72,727 |
| Interest and Fiscal Charges | 66,587 | 59,655 | 0 | 0 | 66,587 | 59,655 |
| Sanitary Engineer | 0 | 0 | 24,411 | 22,349 | 24,411 | 22,349 |
| Airport | 0 | 0 | 1,788 | 1,600 | 1,788 | 1,600 |
| Parking Garage | 0 | 0 | 2,215 | 3,124 | 2,215 | 3,124 |
| Information Systems | 0 | 0 | 1,255 | 957 | 1,255 | 957 |
| <i>Total Program Expenses</i> | <u>1,293,648</u> | <u>1,290,098</u> | <u>29,669</u> | <u>28,030</u> | <u>1,323,317</u> | <u>1,318,128</u> |
| <i>Increase (Decrease) in Net</i> | | | | | | |
| <i> Position before Transfers</i> | (23,197) | (17,987) | 1,979 | 4,671 | (21,218) | (13,316) |
| Transfers | (964) | (4,620) | 964 | 4,620 | 0 | 0 |
| <i>Change in Net Position</i> | (24,161) | (22,607) | 2,943 | 9,291 | (21,218) | (13,316) |
| Net Position Beginning of Year | 806,515 | N/A | 101,519 | N/A | 908,034 | N/A |
| Net Position End of Year | <u>\$782,354</u> | <u>\$806,515</u> | <u>\$104,462</u> | <u>\$101,519</u> | <u>\$886,816</u> | <u>\$908,034</u> |

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The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$43,766,435 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$38,127,395. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|-----------------|
| Total 2015 program expenses under GASB 68 | \$1,293,647,939 | \$29,669,175 | \$1,323,317,114 |
| Pension expense under GASB 68 | (37,345,891) | (781,504) | (38,127,395) |
| 2015 contractually required contribution | 43,888,469 | 900,233 | 44,788,702 |
| Adjusted 2015 program expenses | 1,300,190,517 | 29,787,904 | 1,329,978,421 |
| Total 2014 program expenses under GASB 27 | 1,290,098,157 | 28,030,935 | 1,318,129,092 |
| Increase/Decrease in program expenses not related to pension | \$10,092,360 | \$1,756,969 | \$11,849,329 |

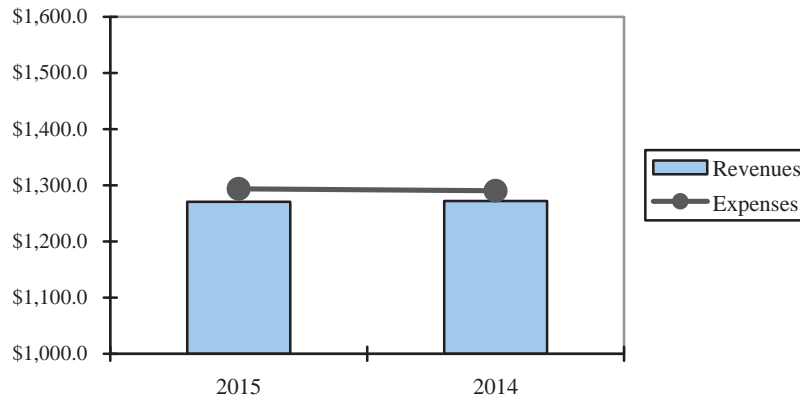
Overall, revenues and expenses remained constant from 2014 to 2015. Several items to note include the following activities.

- Hotel/lodging taxes revenue decreased because the Rock and Roll Hall of Fame bonds, which are funded by a portion of the bed tax, were fully funded in 2015.
- An increase in revenue from the Cavs during 2015 led to the increase in payments in lieu of taxes revenue.
- A reduction in construction projects and depreciation expenses led to a reduction in public works and legislative and executive expenses.
- Community development expenses increased as the County began paying for enhancement projects of the sports facilities with the excise tax bond proceeds.

Graph 1
Governmental Revenues and Expenses
(In Millions)

| | 2015 | 2014 |
|----------|-----------|-----------|
| Revenues | \$1,270.5 | \$1,272.1 |
| Expenses | 1,293.6 | 1,290.1 |

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Revenues and expenses in the business-type activities held fairly constant between 2014 and 2015. This is due to the monitoring of expenses during the year to ensure revenue received is sufficient to meet current expenses.

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 2015:

- Outpatient visits increased 3.1 percent.
- Hospital patient days increased 2.1 percent.
- Total surgical volumes increased 4.0 percent.
- Emergency room visits decreased 4.9 percent.
- Total net position increased by \$37,403 million for the year.

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 \$1,204.9 million. Approximately \$198.3 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.

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General fund expenditures decreased from the prior year because the capital lease for the County administration building began in 2014 and therefore, was not an expense in 2015. Revenue in the general fund remained constant from the prior year. General fund transfers out increased due to funding various capital projects such as a call manager system, improvements to the old courthouse and a property purchase from the prior year.

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had a decrease in fund balance as less levy money was allocated to the fund than prior years and expenses increased at a steady rate. The health and human services levy fund had an increase in property tax revenue due to less levy money being allocated to other special revenue funds during the year.

The Board of Developmental Disabilities fund had a decrease in intergovernmental revenue due to decreased funding from the Ohio Department of Education. These funds were decreased due to a phasing out of children services program. Federal revenue also decreased due to a change in focus to community services.

The Global Center for Health Innovation fund had a decrease in fund balance as operating costs associated with the facility increased related to tenant improvements. These improvements are done in conjunction with the Cuyahoga County Facilities Development Corporation.

The convention center hotel construction fund saw a significant decrease in fund balance as major construction on the facility was ongoing during 2015. Major construction on the hotel will finalize in 2016 with the opening of the hotel in June 2016.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the sanitary engineer fund increased slightly because expenses are monitored to ensure revenue received is sufficient to meet expenses.

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 2015, 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 \$1,333,188 more than certification primarily due to receiving more miscellaneous revenue than expected. Actual expenditures were \$14,233,157 less than appropriations due mainly to the diligence of management to control expenses.

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Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2015 values compared to 2014.

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

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|--------------------|--------------------------|-----------------|--------------------|--------------------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| Land | \$87,341 | \$87,973 | \$6,505 | \$6,505 | \$93,846 | \$94,478 |
| Construction in Progress | 240,023 | 94,740 | 0 | 0 | 240,023 | 94,740 |
| Land Improvements | 4,658 | 5,195 | 6,820 | 7,410 | 11,478 | 12,605 |
| Utility Plant | 0 | 0 | 22,153 | 23,101 | 22,153 | 23,101 |
| Buildings, Structures and Improvements | 852,305 | 881,058 | 2,644 | 3,155 | 854,949 | 884,213 |
| Furniture, Fixtures and Equipment | 19,398 | 21,959 | 1,923 | 1,634 | 21,321 | 23,593 |
| Vehicles | 2,090 | 2,210 | 1,312 | 738 | 3,402 | 2,948 |
| Right to Use Community Center | 1,509 | 1,661 | 0 | 0 | 1,509 | 1,661 |
| Infrastructure | 84,813 | 93,683 | 0 | 0 | 84,813 | 93,683 |
| Total Capital Assets | <u>\$1,292,137</u> | <u>\$1,188,479</u> | <u>\$41,357</u> | <u>\$42,543</u> | <u>\$1,333,494</u> | <u>\$1,231,022</u> |

The governmental activities increase of \$103.7 million was the result of the continued construction on the new convention center hotel. The County also donated a bridge to Cleveland Metroparks. Business-type activities furniture, fixtures and equipment and vehicles increased slightly due to replacing large equipment including several dump trucks. Additional information on the County's capital assets can be found in Note 14 of this report.

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Debt

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 | |
|-------------------------------|-------------------------|--------------------|--------------------------|-----------------|--------------------|--------------------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| General Obligation Bonds | \$262,455 | \$282,490 | \$0 | \$0 | \$262,455 | \$282,490 |
| Self-Supported Bonds | 0 | 0 | 0 | 210 | 0 | 210 |
| Revenue Bonds | 629,675 | 576,030 | 0 | 0 | 629,675 | 576,030 |
| Certificates of Participation | 256,864 | 256,864 | 0 | 0 | 256,864 | 256,864 |
| ODOD Loans | 500 | 1,000 | 0 | 0 | 500 | 1,000 |
| OPWC Loans | 688 | 751 | 279 | 320 | 967 | 1,071 |
| ODOT Loans | 2,454 | 3,109 | 0 | 0 | 2,454 | 3,109 |
| OWDA Loans | 0 | 0 | 11,112 | 11,898 | 11,112 | 11,898 |
| Bond Anticipation Notes | 0 | 2,000 | 0 | 0 | 0 | 2,000 |
| Capital Leases | 402,037 | 425,743 | 0 | 0 | 402,037 | 425,743 |
| Compensated Absences | 27,602 | 26,424 | 553 | 535 | 28,155 | 26,959 |
| Net Pension Liability | | | | | | |
| OPERS | 344,628 | 336,844 | 7,180 | 7,017 | 351,808 | 343,861 |
| STRS | 14,342 | 16,104 | 0 | 0 | 14,342 | 16,104 |
| Total | <u>\$1,941,245</u> | <u>\$1,927,359</u> | <u>\$19,124</u> | <u>\$19,980</u> | <u>\$1,960,369</u> | <u>\$1,947,339</u> |

Revenue bonds increased due to the issuance of sales tax and excise tax revenue bonds. Bond anticipation notes decreased due to the notes being retired in 2015.

Cuyahoga County received an "AAA" and "AA-" rating from Standard & Poor's and an "Aa1" and "Aa1" rating from Moody's Investors Service for its sales tax revenue bonds and excise tax revenue bonds, respectively. Moody's and Standard & Poor's completed a review of the County's bond ratings in 2015 and both ratings were affirmed with a stable outlook.

The County's overall legal debt margin was \$512.7 million at December 31, 2015. 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 22 to the basic financial statements.

Current Issues

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

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

Contacting the County's Financial Management

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

Cuyahoga County, Ohio

Statement of Net Position

December 31, 2015

| | 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 | \$701,124,751 | \$40,041,367 | \$741,166,118 | \$6,825,000 | \$11,099,775 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | 7,428,899 | 0 | 7,428,899 | 0 | 0 |
| With Fiscal Agents | 143,061,222 | 0 | 143,061,222 | 0 | 0 |
| Investments | 0 | 0 | 0 | 441,052,000 | 0 |
| Materials and Supplies Inventory | 0 | 26,625 | 26,625 | 11,732,000 | 0 |
| Accrued Interest Receivable | 1,267,847 | 5 | 1,267,852 | 0 | 0 |
| Accounts Receivable | 7,586,682 | 316,071 | 7,902,753 | 109,888,000 | 178,354 |
| Other Receivable | 0 | 0 | 0 | 59,379,000 | 0 |
| Internal Balances | 550,215 | (550,215) | 0 | 0 | 0 |
| Intergovernmental Receivable | 76,403,071 | 543,090 | 76,946,161 | 0 | 0 |
| Lease Receivable from Primary Government | 0 | 0 | 0 | 0 | 321,596,617 |
| Prepaid Items | 0 | 0 | 0 | 4,794,000 | 109,895 |
| Sales Taxes Receivable | 67,357,164 | 0 | 67,357,164 | 0 | 0 |
| Property Taxes Receivable | 420,927,135 | 0 | 420,927,135 | 0 | 0 |
| Special Assessments Receivable | 0 | 42,627,446 | 42,627,446 | 0 | 0 |
| Loans Receivable | 65,164,986 | 19,599 | 65,184,585 | 0 | 0 |
| Loans Receivable from Component Unit | 321,596,617 | 0 | 321,596,617 | 0 | 0 |
| Net Pension Asset | 0 | 0 | 0 | 1,454,000 | 0 |
| Other Assets | 0 | 0 | 0 | 12,934,000 | 0 |
| Nondepreciable Capital Assets | 327,364,036 | 6,504,795 | 333,868,831 | 71,191,000 | 0 |
| Depreciable Capital Assets, Net | 964,773,145 | 34,851,863 | 999,625,008 | 250,127,000 | 0 |
| Total Assets | 3,104,605,770 | 124,380,646 | 3,228,986,416 | 969,376,000 | 332,984,641 |
| Deferred Outflows of Resources | | | | | |
| Pension | 62,616,121 | 1,283,322 | 63,899,443 | 66,824,000 | 0 |
| Deferred Amount on Acquisitions | 0 | 0 | 0 | 840,000 | 0 |
| Deferred Amount on Refunding | 2,055,545 | 0 | 2,055,545 | 5,119,000 | 0 |
| Total Deferred Outflows of Resources | 64,671,666 | 1,283,322 | 65,954,988 | 72,783,000 | 0 |
| Liabilities | | | | | |
| Accounts Payable | 31,530,211 | 935,311 | 32,465,522 | 57,243,000 | 1,470,326 |
| Accrued Wages | 6,036,806 | 118,746 | 6,155,552 | 31,208,000 | 0 |
| Contracts Payable | 17,249,645 | 0 | 17,249,645 | 0 | 0 |
| Other Liabilities | 0 | 0 | 0 | 15,001,000 | 0 |
| Intergovernmental Payable | 20,970,862 | 897,135 | 21,867,997 | 6,434,000 | 12,103 |
| Retainage Payable | 7,700,384 | 0 | 7,700,384 | 0 | 0 |
| Accrued Interest Payable | 4,271,968 | 0 | 4,271,968 | 3,340,000 | 0 |
| Claims Payable | 14,858,945 | 0 | 14,858,945 | 0 | 0 |
| Unearned Revenue | 0 | 0 | 0 | 0 | 1,186,232 |
| Long-Term Liabilities: | | | | | |
| Due Within One Year | 76,440,436 | 673,312 | 77,113,748 | 60,382,000 | 20,794,437 |
| Due In More Than One Year | | | | | |
| Net Pension Liability (See Note 18) | 358,969,565 | 7,179,744 | 366,149,309 | 0 | 0 |
| Other Amounts | 1,505,835,204 | 11,271,493 | 1,517,106,697 | 675,005,000 | 300,802,180 |
| Total Liabilities | 2,043,864,026 | 21,075,741 | 2,064,939,767 | 848,613,000 | 324,265,278 |
| Deferred Inflows of Resources | | | | | |
| Pension | 10,359,865 | 126,134 | 10,485,999 | 6,585,000 | 0 |
| Property Taxes | 332,699,336 | 0 | 332,699,336 | 0 | 0 |
| Total Deferred Inflows of Resources | \$343,059,201 | \$126,134 | \$343,185,335 | \$6,585,000 | \$0 |

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2015

| | 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 | \$361,517,116 | \$29,965,286 | \$391,482,402 | \$113,087,000 | \$0 |
| Restricted for: | | | | | |
| Capital Projects | 109,420,387 | 0 | 109,420,387 | 0 | 0 |
| Health and Human Services | 82,188,976 | 0 | 82,188,976 | 0 | 0 |
| Motor Vehicle | 56,293,178 | 0 | 56,293,178 | 0 | 0 |
| Developmental Disabilities | 132,548,610 | 0 | 132,548,610 | 0 | 0 |
| Community Development Programs | 20,529,338 | 0 | 20,529,338 | 0 | 0 |
| Children's Services | 40,062,917 | 0 | 40,062,917 | 0 | 0 |
| Alcohol and Drug Preventative Services | 24,628,548 | 0 | 24,628,548 | 0 | 0 |
| Health and Safety Services | 12,529,389 | 0 | 12,529,389 | 0 | 0 |
| Land Reutilization | 1,419,615 | 0 | 1,419,615 | 0 | 0 |
| Tax Assessment Operations | 27,237,088 | 0 | 27,237,088 | 0 | 0 |
| Judicial Services | 24,566,116 | 0 | 24,566,116 | 0 | 0 |
| Infrastructure System Operations | 911,042 | 0 | 911,042 | 0 | 0 |
| Convention Center Hotel Operations | 4,750,726 | 0 | 4,750,726 | 0 | 0 |
| Unclaimed Monies | 14,288,325 | 0 | 14,288,325 | 0 | 0 |
| Other Purposes | 17,134,096 | 0 | 17,134,096 | 0 | 0 |
| MetroHealth System | | | | | |
| Expendable | 0 | 0 | 0 | 50,235,000 | 0 |
| Nonexpendable | 0 | 0 | 0 | 12,733,000 | 0 |
| Unrestricted (Deficit) | (147,671,258) | 74,496,807 | (73,174,451) | 10,906,000 | 8,719,363 |
| Total Net Position | \$782,354,209 | \$104,462,093 | \$886,816,302 | \$186,961,000 | \$8,719,363 |

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

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Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

| | | Program Revenues | | |
|--|------------------------|---|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services and Operating Assessments | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$115,330,624 | \$41,835,158 | \$448,770 | \$2,418,670 |
| Judicial | 374,784,784 | 71,929,365 | 50,076,798 | 0 |
| Public Works | 39,235,805 | 2,249,725 | 28,394,614 | 23,457,426 |
| Health and Safety | 115,706,083 | 2,728,902 | 34,931,739 | 0 |
| Social Services | 487,501,289 | 9,945,489 | 245,820,276 | 0 |
| Community Development | 94,501,954 | 1,457,971 | 28,612,554 | 24,033,038 |
| Interest and Fiscal Charges | 66,587,400 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>1,293,647,939</u> | <u>130,146,610</u> | <u>388,284,751</u> | <u>49,909,134</u> |
| Business-Type Activities: | | | | |
| Sanitary Engineer | 24,410,708 | 25,737,037 | 0 | 138,525 |
| Airport | 1,788,272 | 946,168 | 0 | 0 |
| Parking Garage | 2,215,066 | 3,504,358 | 0 | 0 |
| Information Systems | 1,255,129 | 1,218,004 | 0 | 0 |
| <i>Total Business-Type Activities</i> | <u>29,669,175</u> | <u>31,405,567</u> | <u>0</u> | <u>138,525</u> |
| <i>Total - Primary Government</i> | <u>\$1,323,317,114</u> | <u>\$161,552,177</u> | <u>\$388,284,751</u> | <u>\$50,047,659</u> |
| Component Units | | | | |
| MetroHealth System (1) | \$915,037,000 | \$808,102,000 | \$54,420,000 | \$4,028,000 |
| Cuyahoga County Convention Facilities Development Corporation | <u>37,091,469</u> | <u>18,009,518</u> | <u>5,400,000</u> | <u>0</u> |
| <i>Totals - Component Units</i> | <u>\$952,128,469</u> | <u>\$826,111,518</u> | <u>\$59,820,000</u> | <u>\$4,028,000</u> |
| General Revenues | | | | |
| Property Taxes Levied for: | | | | |
| General Purposes | | | | |
| General Obligation Bond Retirement | | | | |
| Health and Human Services | | | | |
| Children's Services | | | | |
| Developmental Disabilities | | | | |
| Capital Outlay | | | | |
| Sales Taxes Levied for General Purposes | | | | |
| Hotel/Lodging Taxes | | | | |
| Excise Tax | | | | |
| Payments in Lieu of Taxes | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Gain on Sale of Capital Asset | | | | |
| Unrestricted Contributions | | | | |
| Interest | | | | |
| Other | | | | |
| <i>Total General Revenues</i> | | | | |
| Transfers | | | | |
| <i>Total General Revenues and Transfers</i> | | | | |
| Change in Net Position | | | | |
| <i>Net Position Beginning of Year - Restated (See Note 3)</i> | | | | |
| <i>Net Position End of Year</i> | | | | |

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Changes in Net Position | | | | |
|---|-----------------------------|----------------|---------------------------|---|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-Type Activities | Total | MetroHealth System (1) | Cuyahoga County Convention Facilities Development Corporation |
| (\$70,628,026) | \$0 | (\$70,628,026) | \$0 | \$0 |
| (252,778,621) | 0 | (252,778,621) | 0 | 0 |
| 14,865,960 | 0 | 14,865,960 | 0 | 0 |
| (78,045,442) | 0 | (78,045,442) | 0 | 0 |
| (231,735,524) | 0 | (231,735,524) | 0 | 0 |
| (40,398,391) | 0 | (40,398,391) | 0 | 0 |
| (66,587,400) | 0 | (66,587,400) | 0 | 0 |
| (725,307,444) | 0 | (725,307,444) | 0 | 0 |
| 0 | 1,464,854 | 1,464,854 | 0 | 0 |
| 0 | (842,104) | (842,104) | 0 | 0 |
| 0 | 1,289,292 | 1,289,292 | 0 | 0 |
| 0 | (37,125) | (37,125) | 0 | 0 |
| 0 | 1,874,917 | 1,874,917 | 0 | 0 |
| (725,307,444) | 1,874,917 | (723,432,527) | 0 | 0 |
| 0 | 0 | 0 | (48,487,000) | 0 |
| 0 | 0 | 0 | 0 | (13,681,951) |
| 0 | 0 | 0 | (48,487,000) | (13,681,951) |
| 14,185,991 | 0 | 14,185,991 | 0 | 0 |
| 20,104,506 | 0 | 20,104,506 | 0 | 0 |
| 189,538,991 | 0 | 189,538,991 | 0 | 0 |
| 27,074,298 | 0 | 27,074,298 | 0 | 0 |
| 92,148,552 | 0 | 92,148,552 | 0 | 0 |
| 140,868 | 0 | 140,868 | 0 | 0 |
| 257,703,053 | 0 | 257,703,053 | 0 | 0 |
| 4,557,134 | 0 | 4,557,134 | 0 | 0 |
| 13,888,650 | 0 | 13,888,650 | 0 | 0 |
| 15,560,505 | 0 | 15,560,505 | 0 | 0 |
| 39,505,362 | 0 | 39,505,362 | 0 | 0 |
| 610,003 | 0 | 610,003 | 0 | 0 |
| 5,000 | 0 | 5,000 | 0 | 0 |
| 8,476,653 | 12 | 8,476,665 | 1,711,000 | 16,192,386 |
| 18,610,892 | 104,250 | 18,715,142 | 84,179,000 | 243,890 |
| 702,110,458 | 104,262 | 702,214,720 | 85,890,000 | 16,436,276 |
| (964,177) | 964,177 | 0 | 0 | 0 |
| 701,146,281 | 1,068,439 | 702,214,720 | 85,890,000 | 16,436,276 |
| (24,161,163) | 2,943,356 | (21,217,807) | 37,403,000 | 2,754,325 |
| 806,515,372 | 101,518,737 | 908,034,109 | 149,558,000 | 5,965,038 |
| \$782,354,209 | \$104,462,093 | \$886,816,302 | \$186,961,000 | \$8,719,363 |

Cuyahoga County, Ohio

Balance Sheet Governmental Funds December 31, 2015

| | General | Human Services | Health and Human Services Levy | County Board of Developmental Disabilities |
|---|----------------------|----------------------|--------------------------------------|---|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$178,823,427 | \$0 | \$47,297,800 | \$104,308,424 |
| Cash and Cash Equivalents In Segregated Accounts | 2,456,367 | 0 | 0 | 966,115 |
| Accrued Interest Receivable | 960,323 | 0 | 0 | 0 |
| Accounts Receivable | 4,836,386 | 710,974 | 10,955 | 0 |
| Interfund Receivable | 16,097,509 | 5,049,253 | 30,116 | 0 |
| Intergovernmental Receivable | 16,481,806 | 16,426,128 | 2,338,268 | 11,865,047 |
| Sales Taxes Receivable | 67,357,164 | 0 | 0 | 0 |
| Property Taxes Receivable | 15,316,638 | 102,977,948 | 73,802,993 | 113,725,547 |
| Loans Receivable | 250,000 | 0 | 0 | 0 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents | 14,288,325 | 0 | 0 | 0 |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 238 | 0 | 0 | 0 |
| Total Assets | \$316,868,183 | \$125,164,303 | \$123,480,132 | \$230,865,133 |
| Liabilities | | | | |
| Accounts Payable | \$3,378,131 | \$5,387,291 | \$1,611,663 | \$2,573,315 |
| Accrued Wages | 2,634,077 | 1,305,467 | 97,451 | 987,256 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 2,442,131 | 1,927,860 | 708,457 | 949,668 |
| Interfund Payable | 2,738,554 | 8,966,324 | 140,258 | 625,224 |
| Total Liabilities | 11,192,893 | 17,586,942 | 2,557,829 | 5,135,463 |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 11,642,213 | 81,366,687 | 58,314,476 | 89,898,894 |
| Unavailable Revenue | 39,188,891 | 36,340,761 | 17,799,807 | 29,476,141 |
| Total Deferred Inflows of Resources | 50,831,104 | 117,707,448 | 76,114,283 | 119,375,035 |
| Fund Balances | | | | |
| Nonspendable | 14,288,325 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 44,808,020 | 106,354,635 |
| Assigned | 29,921,596 | 0 | 0 | 0 |
| Unassigned (Deficit) | 210,634,265 | (10,130,087) | 0 | 0 |
| Total Fund Balances (Deficit) | 254,844,186 | (10,130,087) | 44,808,020 | 106,354,635 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$316,868,183 | \$125,164,303 | \$123,480,132 | \$230,865,133 |

See accompanying notes to the basic financial statements

| Global Center for Health Innovation | Convention Center Hotel Construction | Other Governmental Funds | Total Governmental Funds |
|--|---|--------------------------------|--------------------------------|
| \$0 | \$13,291 | \$315,731,947 | \$646,174,889 |
| 0 | 0 | 4,006,417 | 7,428,899 |
| 0 | 0 | 307,524 | 1,267,847 |
| 0 | 0 | 1,974,367 | 7,532,682 |
| 0 | 0 | 0 | 21,176,878 |
| 0 | 0 | 26,132,380 | 73,243,629 |
| 0 | 0 | 0 | 67,357,164 |
| 0 | 0 | 115,104,009 | 420,927,135 |
| 321,596,617 | 0 | 64,914,986 | 386,761,603 |
| 0 | 0 | 0 | 14,288,325 |
| 26,800,874 | 33,466,640 | 82,793,470 | 143,061,222 |
| <u>\$348,397,491</u> | <u>\$33,479,931</u> | <u>\$610,965,100</u> | <u>\$1,789,220,273</u> |
| \$0 | \$0 | \$16,458,913 | \$29,409,313 |
| 0 | 0 | 678,625 | 5,702,876 |
| 0 | 13,252,166 | 3,997,479 | 17,249,645 |
| 0 | 7,700,384 | 0 | 7,700,384 |
| 0 | 0 | 9,701,131 | 15,729,247 |
| 0 | 0 | 5,490,656 | 17,961,016 |
| 0 | 20,952,550 | 36,326,804 | 93,752,481 |
| 0 | 0 | 91,477,066 | 332,699,336 |
| 0 | 0 | 35,072,516 | 157,878,116 |
| 0 | 0 | 126,549,582 | 490,577,452 |
| 0 | 0 | 0 | 14,288,325 |
| 348,397,491 | 12,527,381 | 450,302,416 | 962,389,943 |
| 0 | 0 | 0 | 29,921,596 |
| 0 | 0 | (2,213,702) | 198,290,476 |
| 348,397,491 | 12,527,381 | 448,088,714 | 1,204,890,340 |
| <u>\$348,397,491</u> | <u>\$33,479,931</u> | <u>\$610,965,100</u> | <u>\$1,789,220,273</u> |

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2015*

| | |
|---|-----------------|
| Total Governmental Fund Balances | \$1,204,890,340 |
|---|-----------------|

*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. | 1,292,137,181 |
|---|---------------|

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 | 88,227,799 | |
| Sales Taxes | 26,012,347 | |
| Intergovernmental | 43,438,430 | |
| Charges for Services | 194,068 | |
| Other | 5,472 | |
| Total | | 157,878,116 |

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 | 2,933,335 | |
| Internal Balances | 20,877 | |
| Capital Assets | (493,253) | |
| Deferred Outflows | (3,208,306) | |
| Net Pension Liability | 17,949,362 | |
| Deferred Inflows | 315,335 | |
| Compensated Absences | 1,136,594 | |
| Total | | 18,653,944 |

| | |
|--|-------------|
| In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due. | (4,271,968) |
|--|-------------|

| | |
|---|-----------|
| Deferred outflows of resources represent deferred amount on refundings which are not reported in funds. | 2,055,545 |
|---|-----------|

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

| | | |
|-----------------------------|---------------|---------------|
| Deferred Outflows - Pension | 62,616,121 | |
| Deferred Inflows - Pension | (10,359,865) | |
| Net Pension Liability | (358,969,565) | |
| Total | | (306,713,309) |

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

| | | |
|----------------------------------|---------------|-----------------|
| Unvoted General Obligation Bonds | (262,455,208) | |
| Certificates of Participation | (256,864,058) | |
| Revenue Bonds | (629,675,513) | |
| Loans Payable | (3,641,944) | |
| Capital Lease Payable | (402,036,652) | |
| Compensated Absences | (27,602,265) | |
| Total | | (1,582,275,640) |

| | |
|--|---------------|
| <i>Net Position of Governmental Activities</i> | \$782,354,209 |
|--|---------------|

See accompanying notes to the basic financial statements

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Cuyahoga County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

| | General | Human Services | Health and Human Services Levy | County Board of Developmental Disabilities |
|--|----------------------|-----------------------|--------------------------------------|---|
| Revenues | | | | |
| Property Taxes | \$14,075,827 | \$68,512,594 | \$73,317,841 | \$91,307,184 |
| Sales Tax | 257,514,234 | 0 | 0 | 0 |
| Hotel/Lodging Taxes | 4,557,134 | 0 | 0 | 0 |
| Excise Tax | 8,849,119 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 615,905 | 0 | 0 | 0 |
| Charges for Services | 69,293,148 | 2,693,946 | 0 | 5,161,056 |
| Licenses and Permits | 74,466 | 0 | 0 | 0 |
| Fines and Forfeitures | 8,332,515 | 330,288 | 0 | 0 |
| Intergovernmental | 40,359,507 | 125,958,620 | 7,114,324 | 86,208,928 |
| Interest | 4,567,042 | 0 | 0 | 0 |
| Contributions and Donations | 5,000 | 280,360 | 0 | 0 |
| Other | 8,997,571 | 996,325 | 142,495 | 1,041,499 |
| <i>Total Revenues</i> | <u>417,241,468</u> | <u>198,772,133</u> | <u>80,574,660</u> | <u>183,718,667</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 69,839,681 | 0 | 0 | 0 |
| Judicial | 251,349,471 | 0 | 21,602,245 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health and Safety | 497,542 | 0 | 40,080,000 | 0 |
| Social Services | 6,757,177 | 200,815,477 | 11,120,627 | 193,295,745 |
| Community Development | 4,435,745 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Principal Retirement | 898,048 | 3,500,556 | 0 | 0 |
| Interest and Fiscal Charges | 1,605,502 | 1,010,856 | 0 | 0 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>335,383,166</u> | <u>205,326,889</u> | <u>72,802,872</u> | <u>193,295,745</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>81,858,302</u> | <u>(6,554,756)</u> | <u>7,771,788</u> | <u>(9,577,078)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 230,660 | 0 | 0 | 0 |
| Revenue Bonds Issued | 0 | 0 | 0 | 0 |
| Premium on Revenue Bonds | 0 | 0 | 0 | 0 |
| Discount on Revenue Bonds | 0 | 0 | 0 | 0 |
| Transfers In | 975,574 | 201,000 | 1,100,000 | 0 |
| Transfers Out | (95,451,715) | 0 | (43,829) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(94,245,481)</u> | <u>201,000</u> | <u>1,056,171</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>(12,387,179)</u> | <u>(6,353,756)</u> | <u>8,827,959</u> | <u>(9,577,078)</u> |
| <i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i> | <u>267,231,365</u> | <u>(3,776,331)</u> | <u>35,980,061</u> | <u>115,931,713</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$254,844,186</u> | <u>(\$10,130,087)</u> | <u>\$44,808,020</u> | <u>\$106,354,635</u> |

See accompanying notes to the basic financial statements

| Global Center for Health Innovation | Convention Center Hotel Construction | Other Governmental Funds | Total Governmental Funds |
|--|---|--------------------------------|--------------------------------|
| \$0 | \$0 | \$91,034,384 | \$338,247,830 |
| 0 | 0 | 0 | 257,514,234 |
| 0 | 0 | 0 | 4,557,134 |
| 0 | 0 | 5,039,531 | 13,888,650 |
| 0 | 0 | 14,944,600 | 15,560,505 |
| 0 | 0 | 38,573,468 | 115,721,618 |
| 0 | 0 | 2,759,657 | 2,834,123 |
| 0 | 0 | 2,908,885 | 11,571,688 |
| 0 | 0 | 193,148,166 | 452,789,545 |
| 15,973,038 | 35,719 | 3,873,892 | 24,449,691 |
| 0 | 8,060,000 | 973,708 | 9,319,068 |
| 0 | 0 | 7,529,618 | 18,707,508 |
| 15,973,038 | 8,095,719 | 360,785,909 | 1,265,161,594 |
| 0 | 0 | 28,706,533 | 98,546,214 |
| 0 | 0 | 77,516,774 | 350,468,490 |
| 0 | 0 | 27,251,251 | 27,251,251 |
| 0 | 0 | 74,597,098 | 115,174,640 |
| 0 | 0 | 67,314,534 | 479,303,560 |
| 7,848,799 | 0 | 45,800,018 | 58,084,562 |
| 0 | 146,348,944 | 42,190,506 | 188,539,450 |
| 19,807,718 | 0 | 45,962,932 | 70,169,254 |
| 16,192,282 | 0 | 50,003,431 | 68,812,071 |
| 0 | 0 | 890,590 | 890,590 |
| 43,848,799 | 146,348,944 | 460,233,667 | 1,457,240,082 |
| (27,875,761) | (138,253,225) | (99,447,758) | (192,078,488) |
| 0 | 0 | 432,435 | 663,095 |
| 0 | 0 | 69,665,000 | 69,665,000 |
| 0 | 0 | 9,904,628 | 9,904,628 |
| 0 | 0 | (22,081) | (22,081) |
| 5,400,000 | 0 | 118,680,125 | 126,356,699 |
| 0 | 0 | (34,016,381) | (129,511,925) |
| 5,400,000 | 0 | 164,643,726 | 77,055,416 |
| (22,475,761) | (138,253,225) | 65,195,968 | (115,023,072) |
| 370,873,252 | 150,780,606 | 382,892,746 | 1,319,913,412 |
| \$348,397,491 | \$12,527,381 | \$448,088,714 | \$1,204,890,340 |

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, 2015*

| | |
|---|-----------------|
| Net Change in Fund Balances - Total Governmental Funds | (\$115,023,072) |
|---|-----------------|

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 capital outlay exceeds depreciation in the current period:

| | | |
|-----------------|--------------|-------------|
| Capital Outlays | 155,192,980 | |
| Depreciation | (48,357,965) | |
| Total | | 106,835,015 |

| | |
|--|-------------|
| 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. | (3,176,921) |
|--|-------------|

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

| | | |
|---------------------------|-----------|-----------|
| Delinquent Property Taxes | 4,945,376 | |
| Sales Taxes | 188,819 | |
| Intergovernmental | (377,404) | |
| Charges for Services | 19,181 | |
| Other | (278,773) | |
| Total | | 4,497,199 |

| | |
|---|------------|
| 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. | 70,169,254 |
|---|------------|

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 | (261,167) | |
| Amortization of Premium | 2,695,444 | |
| Amortization of Discount | (3,821) | |
| Deferred Charge on Refunding Amortization | (205,785) | |
| Total | | 2,224,671 |

| | |
|--|-------------|
| Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | (1,178,182) |
|--|-------------|

| | |
|---|------------|
| Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. | 43,888,469 |
|---|------------|

| | |
|--|--------------|
| Except for amounts reported as deferred inflows/outflows, changes in net pension liability are reported as pension expense in the statement of activities. | (37,345,891) |
|--|--------------|

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 | (15,561,813) | |
| Change in Internal Balance | 443,074 | |
| Change in Capital Assets | (92,190) | |
| Change in Pension Contributions | (2,250,582) | |
| Change in Pension Expense | 1,953,762 | |
| Change in Compensated Absences | 3,591 | |
| Total | | (15,504,158) |

Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.

| | | |
|---------------------------|--------------|--------------|
| Revenue Bonds Issued | (69,665,000) | |
| Premium on Revenue Bonds | (9,904,628) | |
| Discount on Revenue Bonds | 22,081 | |
| Total | | (79,547,547) |

| | |
|--|------------------------------|
| <i>Change in Net Position of Governmental Activities</i> | <u><u>(\$24,161,163)</u></u> |
|--|------------------------------|

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| Revenues | | | | |
| Property Taxes | \$15,759,812 | \$14,189,836 | \$14,075,827 | (\$114,009) |
| Sales Tax | 249,683,462 | 257,937,192 | 255,864,786 | (2,072,406) |
| Hotel/Lodging Taxes | 4,436,369 | 4,583,021 | 4,546,199 | (36,822) |
| Excise Tax | 8,640,305 | 8,919,128 | 8,849,119 | (70,009) |
| Charges for Services | 65,155,771 | 68,075,891 | 69,508,943 | 1,433,052 |
| Licenses and Permits | 72,667 | 75,069 | 74,466 | (603) |
| Fines and Forfeitures | 9,434,646 | 9,746,525 | 9,140,251 | (606,274) |
| Intergovernmental | 33,114,965 | 40,816,857 | 40,553,591 | (263,266) |
| Interest | 3,962,912 | 4,238,801 | 4,206,163 | (32,638) |
| Contributions and Donations | 5,000 | 5,000 | 5,000 | 0 |
| Other | 5,427,678 | 5,618,654 | 8,714,817 | 3,096,163 |
| <i>Total Revenues</i> | <u>395,693,587</u> | <u>414,205,974</u> | <u>415,539,162</u> | <u>1,333,188</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 89,657,928 | 88,878,098 | 82,590,170 | 6,287,928 |
| Judicial | 257,390,993 | 270,909,849 | 265,752,621 | 5,157,228 |
| Health and Safety | 548,600 | 548,600 | 511,083 | 37,517 |
| Social Services | 9,577,768 | 9,577,768 | 7,422,701 | 2,155,067 |
| Community Development | 10,121,211 | 11,354,546 | 10,509,129 | 845,417 |
| Debt Service: | | | | |
| Principal Retirement | 250,000 | 250,000 | 500,000 | (250,000) |
| <i>Total Expenditures</i> | <u>367,546,500</u> | <u>381,518,861</u> | <u>367,285,704</u> | <u>14,233,157</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>28,147,087</u> | <u>32,687,113</u> | <u>48,253,458</u> | <u>15,566,345</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 39,611 | 39,611 | 39,611 | 0 |
| Transfers In | 1,912,204 | 1,975,416 | 212,970 | (1,762,446) |
| Transfers Out | (52,238,020) | (91,190,918) | (87,309,237) | 3,881,681 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(50,286,205)</u> | <u>(89,175,891)</u> | <u>(87,056,656)</u> | <u>2,119,235</u> |
| <i>Net Change in Fund Balance</i> | <u>(22,139,118)</u> | <u>(56,488,778)</u> | <u>(38,803,198)</u> | <u>17,685,580</u> |
| Fund Balance Beginning of Year | 205,055,811 | 205,055,811 | 205,055,811 | 0 |
| Prior Year Encumbrances Appropriated | 22,907,161 | 22,907,161 | 22,907,161 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$205,823,854</u> | <u>\$171,474,194</u> | <u>\$189,159,774</u> | <u>\$17,685,580</u> |

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Human Services
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|------------------|-----------------------|---|
| Revenues | | | | |
| Property Taxes | \$68,512,594 | \$68,512,594 | \$68,512,594 | \$0 |
| Charges for Services | 2,714,113 | 2,822,844 | 2,686,436 | (136,408) |
| Fines and Forfeitures | 330,288 | 330,288 | 330,288 | 0 |
| Intergovernmental | 133,040,713 | 166,171,566 | 124,607,493 | (41,564,073) |
| Contributions and Donations | 284,904 | 284,904 | 284,904 | 0 |
| Other | 1,136,456 | 2,334,641 | 831,467 | (1,503,174) |
| <i>Total Revenues</i> | 206,019,068 | 240,456,837 | 197,253,182 | (43,203,655) |
| Expenditures | | | | |
| Current: | | | | |
| Social Services | 251,267,835 | 270,880,529 | 243,572,866 | 27,307,663 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (45,248,767) | (30,423,692) | (46,319,684) | (15,895,992) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 5,566,015 | 26,643,080 | 201,000 | (26,442,080) |
| <i>Net Change in Fund Balance</i> | (39,682,752) | (3,780,612) | (46,118,684) | (42,338,072) |
| Fund Deficit Beginning of Year | (35,774,016) | (35,774,016) | (35,774,016) | 0 |
| Prior Year Encumbrances Appropriated | 40,234,078 | 40,234,078 | 40,234,078 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$35,222,690)</u> | <u>\$679,450</u> | <u>(\$41,658,622)</u> | <u>(\$42,338,072)</u> |

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$89,115,820 | \$89,579,074 | \$73,317,841 | (\$16,261,233) |
| Intergovernmental | 0 | 8,528,422 | 7,087,346 | (1,441,076) |
| Other | 74,035 | 131,556 | 122,216 | (9,340) |
| <i>Total Revenues</i> | <u>89,189,855</u> | <u>98,239,052</u> | <u>80,527,403</u> | <u>(17,711,649)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | 29,616,757 | 29,913,378 | 28,277,943 | 1,635,435 |
| Health and Safety | 40,080,000 | 40,080,000 | 40,080,000 | 0 |
| Social Services | 8,265,962 | 13,670,470 | 13,514,839 | 155,631 |
| <i>Total Expenditures</i> | <u>77,962,719</u> | <u>83,663,848</u> | <u>81,872,782</u> | <u>1,791,066</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>11,227,136</u> | <u>14,575,204</u> | <u>(1,345,379)</u> | <u>(15,920,583)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 15,771,237 | 28,024,783 | 1,100,000 | (26,924,783) |
| Transfers Out | (44,028,023) | (44,435,336) | (43,829) | 44,391,507 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(28,256,786)</u> | <u>(16,410,553)</u> | <u>1,056,171</u> | <u>17,466,724</u> |
| <i>Net Change in Fund Balance</i> | <u>(17,029,650)</u> | <u>(1,835,349)</u> | <u>(289,208)</u> | <u>1,546,141</u> |
| Fund Balance Beginning of Year | 31,149,717 | 31,149,717 | 31,149,717 | 0 |
| Prior Year Encumbrances Appropriated | 8,143,732 | 8,143,732 | 8,143,732 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$22,263,799</u> | <u>\$37,458,100</u> | <u>\$39,004,241</u> | <u>\$1,546,141</u> |

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|----------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$102,196,919 | \$95,415,833 | \$91,307,184 | (\$4,108,649) |
| Charges for Services | 4,071,656 | 4,426,195 | 4,235,601 | (190,594) |
| Intergovernmental | 80,095,310 | 87,069,608 | 83,320,351 | (3,749,257) |
| Other | 1,001,186 | 1,088,364 | 1,041,499 | (46,865) |
| <i>Total Revenues</i> | 187,365,071 | 188,000,000 | 179,904,635 | (8,095,365) |
| Expenditures | | | | |
| Current: | | | | |
| Social Services | 207,040,164 | 210,663,887 | 203,706,131 | 6,957,756 |
| <i>Net Change in Fund Balance</i> | (19,675,093) | (22,663,887) | (23,801,496) | (1,137,609) |
| Fund Balance Beginning of Year | 114,383,069 | 114,383,069 | 114,383,069 | 0 |
| Prior Year Encumbrances Appropriated | 5,786,197 | 5,786,197 | 5,786,197 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$100,494,173</u> | <u>\$97,505,379</u> | <u>\$96,367,770</u> | <u>(\$1,137,609)</u> |

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2015

| | Enterprise Funds | | | |
|--|----------------------|----------------------------------|--------------------|---------------------|
| | Sanitary Engineer | All Other Enterprise Funds | Total | Internal Service |
| Assets | | | | |
| <i>Current Assets:</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$34,624,990 | \$5,416,377 | \$40,041,367 | \$40,661,537 |
| Materials and Supplies Inventory | 0 | 26,625 | 26,625 | 0 |
| Accrued Interest Receivable | 5 | 0 | 5 | 0 |
| Intergovernmental Receivable | 78,876 | 464,214 | 543,090 | 3,159,442 |
| Accounts Receivable | 975 | 315,096 | 316,071 | 54,000 |
| Special Assessments Receivable | 42,627,446 | 0 | 42,627,446 | 0 |
| Loans Receivable | 19,599 | 0 | 19,599 | 0 |
| Interfund Receivable | 0 | 0 | 0 | 6,500,515 |
| <i>Total Current Assets</i> | <u>77,351,891</u> | <u>6,222,312</u> | <u>83,574,203</u> | <u>50,375,494</u> |
| <i>Noncurrent Assets:</i> | | | | |
| Capital Assets: | | | | |
| Nondepreciable Capital Assets | 447,817 | 6,056,978 | 6,504,795 | 0 |
| Depreciable Capital Assets, Net | <u>25,709,286</u> | <u>9,142,577</u> | <u>34,851,863</u> | <u>493,253</u> |
| <i>Total Noncurrent Assets</i> | <u>26,157,103</u> | <u>15,199,555</u> | <u>41,356,658</u> | <u>493,253</u> |
| <i>Total Assets</i> | <u>103,508,994</u> | <u>21,421,867</u> | <u>124,930,861</u> | <u>50,868,747</u> |
| Deferred Outflows of Resources | | | | |
| Pension | <u>1,283,322</u> | <u>0</u> | <u>1,283,322</u> | <u>3,208,306</u> |
| Liabilities | | | | |
| <i>Current Liabilities:</i> | | | | |
| Accounts Payable | 917,927 | 17,384 | 935,311 | 2,120,898 |
| Accrued Wages | 105,338 | 13,408 | 118,746 | 333,930 |
| Intergovernmental Payable | 621,502 | 275,633 | 897,135 | 5,241,615 |
| Interfund Payable | 512,679 | 16,659 | 529,338 | 9,187,039 |
| Compensated Absences Payable | 21,236 | 10,115 | 31,351 | 50,343 |
| OWDA Loans Payable | 600,921 | 0 | 600,921 | 0 |
| OPWC Loans Payable | 41,040 | 0 | 41,040 | 0 |
| Claims Payable | <u>0</u> | <u>0</u> | <u>0</u> | <u>14,858,945</u> |
| <i>Total Current Liabilities</i> | <u>2,820,643</u> | <u>333,199</u> | <u>3,153,842</u> | <u>31,792,770</u> |
| <i>Long-Term Liabilities (net of current portion):</i> | | | | |
| Compensated Absences Payable | 467,134 | 54,949 | 522,083 | 1,086,251 |
| OWDA Loans Payable | 10,511,617 | 0 | 10,511,617 | 0 |
| OPWC Loans Payable | 237,793 | 0 | 237,793 | 0 |
| Net Pension Liability | <u>7,179,744</u> | <u>0</u> | <u>7,179,744</u> | <u>17,949,362</u> |
| <i>Total Long-Term Liabilities</i> | <u>18,396,288</u> | <u>54,949</u> | <u>18,451,237</u> | <u>19,035,613</u> |
| <i>Total Liabilities</i> | <u>21,216,931</u> | <u>388,148</u> | <u>21,605,079</u> | <u>50,828,383</u> |
| Deferred Inflows of Resources | | | | |
| Pension | <u>126,134</u> | <u>0</u> | <u>126,134</u> | <u>315,335</u> |
| Net Position | | | | |
| Net Investment in Capital Assets | 14,765,731 | 15,199,555 | 29,965,286 | 493,253 |
| Unrestricted | <u>68,683,520</u> | <u>5,834,164</u> | <u>74,517,684</u> | <u>2,440,082</u> |
| <i>Total Net Position</i> | <u>\$83,449,251</u> | <u>\$21,033,719</u> | <u>104,482,970</u> | <u>\$2,933,335</u> |

Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds: (20,877)

Net position of business-type activities \$104,462,093

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, 2015*

| | Enterprise Funds | | | |
|---|----------------------|----------------------------------|-------------------|---------------------|
| | Sanitary Engineer | All Other Enterprise Funds | Total | Internal Service |
| Operating Revenues | | | | |
| Charges for Services | \$25,737,037 | \$5,668,530 | \$31,405,567 | \$175,980,633 |
| Other | 67,496 | 36,754 | 104,250 | 182,157 |
| <i>Total Operating Revenues</i> | <u>25,804,533</u> | <u>5,705,284</u> | <u>31,509,817</u> | <u>176,162,790</u> |
| Operating Expenses | | | | |
| Personal Services | 10,448,146 | 1,282,666 | 11,730,812 | 29,964,107 |
| Materials and Supplies | 1,911,149 | 151,058 | 2,062,207 | 16,352,646 |
| Contractual Services | 9,006,120 | 2,001,993 | 11,008,113 | 45,036,915 |
| Claims | 0 | 0 | 0 | 100,451,247 |
| Depreciation | 1,717,360 | 987,805 | 2,705,165 | 136,847 |
| Other | 617,273 | 740,482 | 1,357,755 | 2,042,257 |
| <i>Total Operating Expenses</i> | <u>23,700,048</u> | <u>5,164,004</u> | <u>28,864,052</u> | <u>193,984,019</u> |
| <i>Operating Income (Loss)</i> | <u>2,104,485</u> | <u>541,280</u> | <u>2,645,765</u> | <u>(17,821,229)</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Interest | 12 | 0 | 12 | 0 |
| Interest and Fiscal Charges | (362,049) | 0 | (362,049) | 0 |
| Gain on Sale of Capital Assets | 0 | 0 | 0 | 68,367 |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>(362,037)</u> | <u>0</u> | <u>(362,037)</u> | <u>68,367</u> |
| <i>Income (Loss) before Capital Contributions and Transfers</i> | <u>1,742,448</u> | <u>541,280</u> | <u>2,283,728</u> | <u>(17,752,862)</u> |
| Capital Contributions | 138,525 | 0 | 138,525 | 0 |
| Transfers In | 495,658 | 656,407 | 1,152,065 | 2,395,186 |
| Transfers Out | 0 | (187,888) | (187,888) | (204,137) |
| <i>Change in Net Position</i> | <u>2,376,631</u> | <u>1,009,799</u> | <u>3,386,430</u> | <u>(15,561,813)</u> |
| <i>Net Position Beginning of Year</i> | <u>81,072,620</u> | <u>20,023,920</u> | | <u>18,495,148</u> |
| <i>Net Position End of Year</i> | <u>\$83,449,251</u> | <u>\$21,033,719</u> | | <u>\$2,933,335</u> |

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

(443,074)

Change in net position of business-type activities

\$2,943,356

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

| | 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 | \$23,366,746 | \$5,389,976 | \$28,756,722 | \$0 |
| Cash Received from Interfund Transactions | 0 | 0 | 0 | 154,045,700 |
| Cash Received from Transactions For Outside Organizations | 0 | 0 | 0 | 20,080,737 |
| Other Cash Receipts | 74,029 | 36,754 | 110,783 | 182,157 |
| Cash Payments to Employees for Services | (10,520,280) | (1,335,551) | (11,855,831) | (31,135,395) |
| Cash Payments for Goods and Services | (11,392,572) | (2,312,683) | (13,705,255) | (62,686,111) |
| Cash Payments for Claims | 0 | 0 | 0 | (101,076,605) |
| Other Cash Payments | (274,358) | (727,652) | (1,002,010) | (1,760,210) |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>1,253,565</u> | <u>1,050,844</u> | <u>2,304,409</u> | <u>(22,349,727)</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Advances In | 0 | 0 | 0 | 3,826,651 |
| Transfers In | 495,658 | 656,407 | 1,152,065 | 2,000,000 |
| Transfers Out | <u>0</u> | <u>(187,888)</u> | <u>(187,888)</u> | <u>0</u> |
| <i>Net Cash Provided by (Used for)</i> <i>Noncapital Financing Activities</i> | <u>495,658</u> | <u>468,519</u> | <u>964,177</u> | <u>5,826,651</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Capital Grants | 138,525 | 0 | 138,525 | 0 |
| Principal Paid on OPWC Loans | (41,040) | 0 | (41,040) | 0 |
| Principal Paid on Bonds | (210,000) | 0 | (210,000) | 0 |
| Interest Paid on Bonds | (8,400) | 0 | (8,400) | 0 |
| Principal Paid on OWDA Loans | (785,234) | 0 | (785,234) | 0 |
| Interest Paid on OWDA Loans | (354,349) | 0 | (354,349) | 0 |
| Proceeds from Sale of Capital Assets | 0 | 0 | 0 | 259,416 |
| Payments for Capital Acquisitions | <u>(1,518,199)</u> | <u>0</u> | <u>(1,518,199)</u> | <u>(229,037)</u> |
| <i>Net Cash Provided by (Used in) Capital and and Related Financing Activities</i> | <u>(2,778,697)</u> | <u>0</u> | <u>(2,778,697)</u> | <u>30,379</u> |
| Cash Flows from Investing Activities | | | | |
| Interest on Investments | <u>18</u> | <u>0</u> | <u>18</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | <u>(1,029,456)</u> | <u>1,519,363</u> | <u>489,907</u> | <u>(16,492,697)</u> |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>35,654,446</u> | <u>3,897,014</u> | <u>39,551,460</u> | <u>57,154,234</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$34,624,990</u></u> | <u><u>\$5,416,377</u></u> | <u><u>\$40,041,367</u></u> | <u><u>\$40,661,537</u></u> |

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

| | Enterprise Funds | | | Internal Service |
|--|----------------------|----------------------------------|--------------------|-----------------------|
| | Sanitary Engineer | All Other Enterprise Funds | Total | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | |
| Operating Income (Loss) | \$2,104,485 | \$541,280 | \$2,645,765 | (\$17,821,229) |
| Adjustments: | | | | |
| Depreciation | 1,717,360 | 987,805 | 2,705,165 | 136,847 |
| <i>(Increase) Decrease in Assets:</i> | | | | |
| Materials and Supplies Inventory | 0 | (629) | (629) | 0 |
| Intergovernmental Receivable | 381,714 | (250,640) | 131,074 | (1,461,082) |
| Accounts Receivable | 7,725 | (130,096) | (122,371) | 292,956 |
| Special Assessments Receivable | (2,759,730) | 0 | (2,759,730) | 0 |
| Loans Receivable | 6,533 | 0 | 6,533 | 0 |
| Interfund Receivable | 0 | 102,182 | 102,182 | (686,070) |
| Decrease in Deferred Outflows of Resources - Pension | 71,833 | 0 | 71,833 | 179,583 |
| <i>Increase (Decrease) in Liabilities:</i> | | | | |
| Accounts Payable | (26,412) | (330,602) | (357,014) | (971,851) |
| Accrued Wages | (198,275) | (28,538) | (226,813) | (712,686) |
| Intergovernmental Payable | (136,163) | 179,724 | 43,561 | (198,073) |
| Interfund Payable | 258,592 | (21,398) | 237,194 | (9,952) |
| Compensated Absences Payable | 16,465 | 1,756 | 18,221 | 3,591 |
| Claims Payable | 0 | 0 | 0 | (625,358) |
| Net Pension Liability | (132,363) | 0 | (132,363) | (330,906) |
| Decrease in Deferred Inflows of Resources - Pension | (58,199) | 0 | (58,199) | (145,497) |
| <i>Total Adjustments</i> | <u>(850,920)</u> | <u>509,564</u> | <u>(341,356)</u> | <u>(4,528,498)</u> |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>\$1,253,565</u> | <u>\$1,050,844</u> | <u>\$2,304,409</u> | <u>(\$22,349,727)</u> |

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

Assets

| | |
|--|---------------|
| Equity in Pooled Cash and Cash Equivalents | \$224,257,326 |
| Cash and Cash Equivalents in Segregated Accounts | 42,854,404 |
| Property Taxes Receivable | 2,840,947,450 |
| Special Assessments Receivable | 106,427,142 |

| | |
|---------------------|-------------------------------|
| <i>Total Assets</i> | <u><u>\$3,214,486,322</u></u> |
|---------------------|-------------------------------|

Liabilities

| | |
|---------------------------------|-----------------|
| Undistributed Monies | \$3,162,855,418 |
| Deposits Held and Due to Others | 51,630,904 |

| | |
|--------------------------|-------------------------------|
| <i>Total Liabilities</i> | <u><u>\$3,214,486,322</u></u> |
|--------------------------|-------------------------------|

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 this support amounted to \$40,080,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

foundation) and the MHS Holdings LLC (LLC), 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. 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 \$19,807,718 during 2015 leaving a remaining balance of \$321,596,617 as of December 31, 2015. During 2015, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

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

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

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

Cuyahoga County Health District
Cuyahoga County Soil and Water Conservation District

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 28 and 29.

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund Accounting

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

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

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

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

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

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

Global Center for Health Innovation (GCHI) This fund accounts for and reports debt proceeds restricted for the construction of the GCHI facility.

Convention Center Hotel Construction This fund accounts for and reports debt proceeds restricted for the construction of the convention center hotel.

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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, data processing, general printing reproduction and supplies, postage and on self-insurance programs for employee medical benefits and workers' compensation.

Fiduciary Fund Types Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are agency funds. Agency funds are used to account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and State shared resources collected on behalf of 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 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. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within ninety days of year-end for all revenues except for property taxes which have an available period of sixty days. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance year 2016 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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

the County, unavailable revenue includes delinquent property taxes, sales taxes, charges for services, grants and entitlements and other revenue. 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 24. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 18.)

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.

Pensions

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

Cash and Cash Equivalents

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

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

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

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

During 2015, investments were limited to the federal agricultural mortgage corporation bonds, federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bank bonds, federal national mortgage association bonds, State of Israel notes, treasury coupon securities, STAR Ohio, BlackRock Investment and Morgan Stanley. Investments are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost. Fair value for mutual funds is determined by the fund's current share price.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2015.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2015 amounted to \$4,567,042 which includes \$2,924,337 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.

Inventory

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

Restricted Assets

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

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

All capital assets are depreciated or amortized except for land and construction in progress. Improvements are depreciated or amortized over the remaining useful lives of the related capital assets. Depreciation and amortization is computed using the straight-line method over the following useful lives:

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

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

During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of \$1,975,312. At December 31, 2015, the carrying amount of the asset is \$1,509,793. Amortization is computed using the straight-line method over the term of the agreement, which has 10 years remaining.

Self Insurance

The County formed the Cuyahoga County Healthcare Regionalization Program (the Program) to provide multiple employee health care benefit plans. Approximately 6,000 County employees and 2,400 employees of other political subdivisions are covered by the Program. Premiums are established based on an independent 46 is insufficient at any point in time to cover catastrophic losses, the losses will be covered by the County's general fund with adjustments made to future premium rates. The County is the predominant participant, and activities related to the Program are reported in the health insurance internal service fund. The County has recorded a liability at year-end in the health insurance fund for pending claims and incurred but unreported claims.

Compensated Absences

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Bond Premiums and Discounts

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

Deferred Charge 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 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, compensated absences, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

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 loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. County Council assigned fund balance for the Coroner's lab, downtown development in the City of Cleveland and to cover a gap between estimated revenue and appropriations in 2016's appropriated budget..

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

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

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Estimates

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

Internal Activity

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include the judicial services, legislative and executive operations, County Bureau of Support and Care and custody of delinquent juveniles.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Operating Revenues and Expenses

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

Contributions of Capital

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

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

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68." GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

During 2015, the County determined equity in pooled cash and cash equivalents, loans receivable and capital assets were overstated and accrued wages and intergovernmental payable was assigned to the incorrect fund. These restatements as well as the implementation of this pronouncement had the following effect on fund balance and net position as they were previously reported.

| | General | Human Services | Health and Human Services Levies | County Board of Developmental Disabilities |
|---|----------------------|----------------------|---|---|
| Fund Balance, December 31, 2014 | \$267,415,692 | (\$3,781,911) | \$35,980,061 | \$115,931,713 |
| Equity in Pooled Cash and Cash Equivalents | (184,327) | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Accrued Wages | 0 | 4,838 | 0 | 0 |
| Intergovernmental Payable | 0 | 742 | 0 | 0 |
| Restated Fund Balance, December 31, 2014 | <u>\$267,231,365</u> | <u>(\$3,776,331)</u> | <u>\$35,980,061</u> | <u>\$115,931,713</u> |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| | Global Center for Health Innovations | Convention Center Hotel Construction | Other Governmental | Total Governmental Funds |
|--|---|--|------------------------------|--------------------------------|
| Fund Balance, December 31, 2014 | \$370,873,252 | \$150,780,606 | \$386,524,293 | \$1,323,723,706 |
| Equity in Pooled Cash and Cash Equivalents | 0 | 0 | (2,448,248) | (2,632,575) |
| Loans Receivable | 0 | 0 | (1,177,719) | (1,177,719) |
| Accrued Wages | 0 | 0 | (4,838) | 0 |
| Intergovernmental Payable | 0 | 0 | (742) | 0 |
| Restated Fund Balance, December 31, 2014 | <u>\$370,873,252</u> | <u>\$150,780,606</u> | <u>\$382,892,746</u> | <u>\$1,319,913,412</u> |
| | Sanitary Engineer | Other Enterprise Funds | Total Enterprise Funds | Internal Service |
| Net Position, December 31, 2014 | \$90,802,846 | \$17,651,671 | \$108,454,517 | \$31,558,280 |
| Equity in Pooled Cash and Cash Equivalents | 0 | 0 | 0 | 2,290,079 |
| Capital Assets | (3,588,942) | 2,372,249 | (1,216,693) | 0 |
| Net Pension Liability | (7,017,578) | 0 | (7,017,578) | (17,543,945) |
| Deferred Outflows - Payments Subsequent to Measurement Date | 876,294 | 0 | 876,294 | 2,190,734 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Intergovernmental Receivable | 0 | 0 | 0 | 0 |
| Restated Net Position, December 31, 2014 | <u>\$81,072,620</u> | <u>\$20,023,920</u> | 101,096,540 | <u>\$18,495,148</u> |
| | | Internal Activity | 422,197 | |
| Restated Net Position December 31, 2014 | | | <u>\$101,518,737</u> | |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

| | Governmental Activities | Business -Type Activities |
|---|----------------------------|------------------------------|
| Net Position December 31, 2014 | \$1,124,004,091 | \$108,876,714 |
| Adjustments: | | |
| Cash | (342,496) | 0 |
| Loans Receivable | (1,177,719) | 0 |
| Capital Assets | (2,712,617) | (1,216,693) |
| Net Pension Liability | (352,947,875) | (7,017,578) |
| Deferred Outflows | 155,037 | 0 |
| Deferred Outflows - Payments Subsequent to Measurement Date | 42,516,277 | 876,294 |
| Deferred Inflows | (2,979,326) | 0 |
| Restated Net Position December 31, 2014 | <u>\$806,515,372</u> | <u>\$101,518,737</u> |

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Note 4 – Global Center for Health Innovation

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

During 2010 the County purchased land for the GCHI site. The County subsequently leased the purchased land to the Developer for \$1 annually. This lease meets the definition of an operating lease under GASB 62 “Codification of Accounting and Financial Report Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” At December 31, 2015, the carrying value of the land is \$38,178,387.

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

The County entered into a lease agreement with the Developer for the Facility. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2015, the book value of the capitalized leased assets was \$460,137,546.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$19,807,718 during 2015 leaving a remaining balance of \$321,596,617 as of December 31, 2015.

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 22 for more information about the Certificates of Participation.

Note 6 – Community Learning Center

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 7 – Accountability and Compliance

Accountability

The following funds had deficit fund balances as of December 31, 2015:

| | |
|--------------------------------------|--------------|
| <i>Special Revenue Funds</i> | |
| Human Services | \$10,130,087 |
| Cuyahoga Support Enforcement | 2,213,702 |
| <i>Internal Service Funds</i> | |
| Central Custodial Services | 22,514,077 |
| Data Processing | 258,399 |
| Printing | 539,463 |
| Postage | 283,620 |
| Health Insurance | 893,431 |

The Cuyahoga support enforcement special revenue fund has a deficit caused by the recognition of expenditures on a modified accrual basis of accounting which are substantially greater than the expenditures recognized on a cash basis. The general fund is liable for any deficit in the funds and provides transfers when cash is required, not when accruals occur.

Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficits.

Compliance

The County had negative cash fund balances indicating that revenue from other sources were used to pay obligations of these funds contrary to Ohio Revised Code Section 5705.10(H).

| | |
|--------------------------------------|-------------|
| <i>Special Revenue Funds</i> | |
| Human Services | \$7,631,931 |
| Litter Prevention and Recycling | 31,130 |
| <i>Internal Service Funds</i> | |
| Central Custodial Services | 7,609,613 |
| Printing | 589,568 |
| Postage | 234,515 |

Management has indicated that cash will be closely monitored in the special revenue and internal service funds to prevent future violations.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

| Fund | Appropriations Plus Prior Year Encumbrances | Expenditures Plus Encumbrances | Excess |
|---|---|-----------------------------------|-------------|
| <i>General</i> | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| County Executive Transition: | | | |
| Personal Services | \$34,891 | \$39,860 | (\$4,969) |
| Internal Audit: | | | |
| Other | 60,617 | 60,670 | (53) |
| Information Technology Administration: | | | |
| Other | 2,049,412 | 2,155,684 | (106,272) |
| General Government - Judicial: | | | |
| Juvenile Court Administration: | | | |
| Other | 3,221,419 | 3,234,581 | (13,162) |
| Public Defender: | | | |
| Other | 1,757,713 | 1,941,547 | (183,834) |
| <i>Human Services</i> | | | |
| Social Services: | | | |
| Information Services - Human Services: | | | |
| Other | 1,489,646 | 1,510,176 | (20,530) |
| <i>Motor Vehicle Gas Tax</i> | | | |
| Transfers Out | 8,811,688 | 9,018,296 | (206,608) |
| <i>Real Estate Assessment</i> | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Tax Assessment Contractual Services: | | | |
| Other | 6,539,588 | 6,539,667 | (79) |
| <i>Delinquent Real Estate Assessment</i> | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Tax Collections: | | | |
| Other | 251,400 | 2,078,181 | (1,826,781) |
| <i>Other Judicial</i> | | | |
| General Government - Judicial: | | | |
| Smart Ohio Pilot: | | | |
| Other | 1,201,045 | 1,206,045 | (5,000) |
| <i>Other Legislative and Executive</i> | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Cleveland Foundation: | | | |
| Personal Services | (3,317) | 0 | (3,317) |
| Transfers Out | 0 | 31,453 | (31,453) |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| Fund | Appropriations Plus Prior Year Encumbrances | Expenditures Plus Encumbrances | Excess |
|---------------------------------------|---|-----------------------------------|-----------|
| <i>Other Health and Safety</i> | | | |
| Health and Safety: | | | |
| Urban Area Security Initiative: | | | |
| Capital Outlay | \$34,532 | \$35,051 | (\$519) |
| State Homeland Security: | | | |
| Personal Services | 39,511 | 43,305 | (3,794) |
| <i>Children Services</i> | | | |
| Social Services: | | | |
| Purchased Congregate and Foster Care: | | | |
| Other | 64,167,655 | 64,998,460 | (830,805) |
| <i>Capital Projects</i> | | | |
| Capital Outlay: | | | |
| Capital Project Future Debt Service: | | | |
| Other | 14,847,954 | 14,907,491 | (59,537) |

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, 2015:

| Fund | Original Estimated Resources Plus Available Balances | Original Appropriations | Excess |
|--------------------------------------|---|----------------------------|----------------|
| Human Services | \$216,045,145 | \$251,267,835 | (\$35,222,690) |
| Convention Center Hotel Construction | 13,291 | 60,000 | (46,709) |
| Cuyahoga Support Enforcement | 23,303,790 | 36,027,109 | (12,723,319) |
| County Land Reutilization | 5,555,984 | 7,000,000 | (1,444,016) |
| Victim Assistance | 2,145,522 | 2,509,178 | (363,656) |
| Children Services | 81,637,076 | 87,692,392 | (6,055,316) |
| County Airport | 1,562,820 | 1,572,344 | (9,524) |
| Information Systems | 2,182,145 | 2,434,034 | (251,889) |
| Central Custodial Services | 46,632,419 | 50,731,596 | (4,099,177) |
| Maintenance | 2,286,746 | 2,914,678 | (627,932) |
| Printing | 3,347,232 | 5,386,964 | (2,039,732) |
| Postage | 1,664,403 | 1,913,876 | (249,473) |

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, 2015:

| Fund | Final Estimated Resources Plus Available Balances | Final Appropriations | Excess |
|--------------------------------------|---|----------------------|------------|
| Convention Center Hotel Construction | \$13,291 | \$60,000 | (\$46,709) |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 8 – Fund Balances

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

| Fund Balances | General | Human Services | Health and Human Services Levy | County Board of Developmental Disabilities |
|---|----------------------|-----------------------|---|--|
| <i>Nonspendable</i> | | | | |
| Unclaimed Monies | \$14,288,325 | \$0 | \$0 | \$0 |
| <i>Restricted for</i> | | | | |
| Health and Human Services | 0 | 0 | 44,808,020 | 0 |
| Developmental Disabilities | 0 | 0 | 0 | 106,354,635 |
| Community Revitalization | 0 | 0 | 0 | 0 |
| Substance Addictions and Mental Health Services | 0 | 0 | 0 | 0 |
| Real Property Appraisal | 0 | 0 | 0 | 0 |
| Children Services | 0 | 0 | 0 | 0 |
| Judicial Services | 0 | 0 | 0 | 0 |
| Solid Waste Removal Activities | 0 | 0 | 0 | 0 |
| Health and Safety | 0 | 0 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 |
| Infrastructure System Operations | 0 | 0 | 0 | 0 |
| Other Purposes | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 0 | 0 |
| <i>Total Restricted</i> | 0 | 0 | 44,808,020 | 106,354,635 |
| <i>Assigned to</i> | | | | |
| Downtown Cleveland Development | 18,783,014 | 0 | 0 | 0 |
| Coroner's Lab | 1,114,437 | 0 | 0 | 0 |
| Purchases on Order | 9,506,258 | 0 | 0 | 0 |
| Year 2016 Appropriations | 517,887 | 0 | 0 | 0 |
| <i>Total Assigned</i> | 29,921,596 | 0 | 0 | 0 |
| <i>Unassigned (Deficit)</i> | 210,634,265 | (10,130,087) | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | \$254,844,186 | (\$10,130,087) | \$44,808,020 | \$106,354,635 |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| Fund Balances | Global Center for Health Innovation | Convention Center Hotel Construction | Other Governmental Funds | Total |
|---|---|--|--------------------------------|------------------------|
| <i>Nonspendable</i> | | | | |
| Unclaimed Monies | \$0 | \$0 | \$0 | \$14,288,325 |
| <i>Restricted for</i> | | | | |
| Health and Human Services | 0 | 0 | 0 | 44,808,020 |
| Developmental Disabilities | 0 | 0 | 0 | 106,354,635 |
| Community Revitalization | 0 | 0 | 123,707,151 | 123,707,151 |
| Substance Addictions and Mental Health Services | 0 | 0 | 14,137,084 | 14,137,084 |
| Real Property Appraisal | 0 | 0 | 27,237,088 | 27,237,088 |
| Children Services | 0 | 0 | 32,298,400 | 32,298,400 |
| Judicial Services | 0 | 0 | 24,566,115 | 24,566,115 |
| Solid Waste Removal Activities | 0 | 0 | 3,507,497 | 3,507,497 |
| Health and Safety | 0 | 0 | 11,795,633 | 11,795,633 |
| Social Services | 0 | 0 | 4,339,453 | 4,339,453 |
| Infrastructure System Operations | 0 | 0 | 53,146,919 | 53,146,919 |
| Other Purposes | 0 | 0 | 10,249,366 | 10,249,366 |
| Debt Service | 0 | 0 | 65,996,946 | 65,996,946 |
| Capital Projects | 348,397,491 | 12,527,381 | 79,320,764 | 440,245,636 |
| <i>Total Restricted</i> | 348,397,491 | 12,527,381 | 450,302,416 | 962,389,943 |
| <i>Assigned to</i> | | | | |
| Downtown Cleveland Development | 0 | 0 | 0 | 18,783,014 |
| Coroner's Lab | 0 | 0 | 0 | 1,114,437 |
| Purchases on Order | 0 | 0 | 0 | 9,506,258 |
| Year 2016 Appropriations | 0 | 0 | 0 | 517,887 |
| <i>Total Assigned</i> | 0 | 0 | 0 | 29,921,596 |
| <i>Unassigned (Deficit)</i> | 0 | 0 | (2,213,702) | 198,290,476 |
| <i>Total Fund Balances (Deficit)</i> | \$348,397,491 | \$12,527,381 | \$448,088,714 | \$1,204,890,340 |

Note 9 – Budgetary Basis of Accounting

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

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

Cuyahoga County, Ohio
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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).

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

| | Net Change in Fund Balances | | | |
|----------------------------|-----------------------------|-----------------------|--------------------------------------|--|
| | General | Human Services | Health and Human Services Levy | County Board of Developmental Disabilities |
| GAAP Basis | (\$12,387,179) | (\$6,353,756) | \$8,827,959 | (\$9,577,078) |
| Net Adjustment for | | | | |
| Revenue Accruals | (2,680,785) | (1,577,862) | (27,469) | (3,814,032) |
| Beginning Fair Value | | | | |
| Adjustment for Investments | 755,093 | 0 | 0 | 0 |
| Ending Fair Value | | | | |
| Adjustment for Investments | (535,304) | 0 | 0 | 0 |
| Beginning Unrecorded Cash | (13,693) | (154,944) | 1,162 | 0 |
| Ending Unrecorded Cash | (181,270) | 213,855 | (20,950) | 0 |
| Expenditure Accrual | (4,427,899) | (4,005,431) | (797,301) | (2,469,732) |
| Encumbrances | (19,332,161) | (34,240,546) | (8,272,609) | (7,940,654) |
| Budget Basis | <u>(\$38,803,198)</u> | <u>(\$46,118,684)</u> | <u>(\$289,208)</u> | <u>(\$23,801,496)</u> |

Note 10 – Contingent Liabilities

Grants

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

Litigation

The County is party to various 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 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 11 – Deposits and Investments

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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

1. United States Treasury Bills, Notes, Bonds, 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 securities issued by any federal government agency or instrumentality, including but not limited to, 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 securities listed above provided that 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 that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that 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 similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:

Cuyahoga County, Ohio
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- 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 and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
- 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
 - 11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper;
 - 12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee 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, \$118,879,413 of the County's bank balance of \$120,129,413 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County 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 County 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

| | Fair Value | Maturity | Moody Rating | Percent of Total Investments |
|---|----------------------|---------------------|--------------|------------------------------|
| Federal Agricultural Mortgage Corporation Bonds | \$11,479,760 | More than One Year | N/A | N/A |
| Federal Agricultural Mortgage Corporation Bonds | 9,951,600 | More than Two Years | N/A | N/A |
| Federal Farm Credit Bank Bonds | 49,971,400 | Less than One Year | Aaa | 5.80% |
| Federal Farm Credit Bank Bonds | 9,972,300 | More than One Year | Aaa | N/A |
| Federal Farm Credit Bank Bonds | 47,231,906 | More than Two Years | Aaa | 5.48% |
| Federal Home Loan Bank Bonds | 49,922,600 | Less than One Year | Aaa | 5.80% |
| Federal Home Loan Bank Bonds | 59,928,300 | More than One Year | Aaa | 6.96% |
| Federal Home Loan Bank Bonds | 59,743,700 | More than Two Years | Aaa | 6.94% |
| Federal Home Loan Mortgage Corporation Bank Bonds | 20,008,300 | Less than One Year | Aaa | N/A |
| Federal Home Loan Mortgage Corporation Bank Bonds | 82,555,271 | More than One Year | Aaa | 9.58% |
| Federal Home Loan Mortgage Corporation Bank Bonds | 34,950,750 | More than Two Years | Aaa | N/A |
| Federal National Mortgage Association Bonds | 20,001,300 | Less than One Year | Aaa | N/A |
| Federal National Mortgage Association Bonds | 49,909,600 | More than One Year | Aaa | 5.79% |
| Federal National Mortgage Association Bonds | 107,032,875 | More than Two Years | Aaa | 12.43% |
| State of Israel Notes | 1,996,280 | Less than One Year | A1 | N/A |
| State of Israel Notes | 3,000,000 | More than One Year | A1 | N/A |
| State of Israel Notes | 2,916,390 | More than Two Years | A1 | N/A |
| Treasury Coupon Securities | 69,997,500 | Less than One Year | Aaa | 8.13% |
| Treasury Coupon Securities | 39,796,500 | More than One Year | Aaa | N/A |
| Treasury Coupon Securities | 29,795,000 | More than Two Years | Aaa | N/A |
| STAR Ohio | 20,000,000 | Average 49.4 Days | N/A | N/A |
| Black Rock Money Market Mutual Fund | 44,265,000 | N/A | Aaa-mf | N/A |
| Morgan Stanley Money Market Mutual Fund | 36,927,000 | N/A | Aaa-mf | N/A |
| Total Portfolio | <u>\$861,353,332</u> | | | |

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.

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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. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County investment policy does not address credit risk.

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

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

| <u>Investment</u> | <u>Currency</u> | <u>Maturity</u> | <u>Fair Value (in US dollars)</u> |
|-----------------------|--------------------|-----------------|---------------------------------------|
| State of Israel Notes | Israeli New Sheqel | 6/1/2016 | \$1,996,280 |
| State of Israel Notes | Israeli New Sheqel | 2/1/2017 | 3,000,000 |
| State of Israel Notes | Israeli New Sheqel | 4/1/2018 | 2,916,390 |

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 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes are levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

Cuyahoga County, Ohio
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The full tax rate for all County operations for the year ended December 31, 2015, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2015 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------|
| Real Property | \$26,838,589,310 |
| Public Utility Personal Property | 894,863,800 |
| Total Assessed Value | <u>\$27,733,453,110</u> |

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency 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, 2015, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 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.

Note 13 – Receivables

Receivables at December 31, 2015, 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, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

The County and Gateway Economic Development Corporation of Greater Cleveland (Gateway), entered into a revolving loan agreement in 1992. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. Loans expected to be collected in more than one year amount to \$19,573,573 in the debt service fund.

During 1997, the County entered into a project funding agreement with the City of Cleveland (the City) and the Gateway Economic Development Corporation of Greater Cleveland (Gateway), to provide funds, through a loan from the Ohio Department of Development, for the construction of a sports facility. The City agreed to provide to the County a payment equal to 50 percent of the annual loan payment. Loans in the amount of \$250,000 are expected to be collected within one year. At December 31, 2015, there were no delinquent loans.

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The loans receivable at December 31, 2015, 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 \$42,320,458 in the community development special revenue fund.

The County entered into a project funding agreement with Cuyahoga County Convention Facilities 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, 2015, the Corporation has drawn down the full balance of available funds. As of December 31, 2015, the outstanding balance was \$321,596,617. Loans expected to be collected in more than one year amount to \$300,802,180 in the GCHI capital projects fund. At December 31, 2015, 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:

| <u>Loan</u> | <u>Loans Receivable</u> | <u>Allowances for Uncollectibles</u> | <u>Net Loans Receivable</u> |
|--------------------------------|-----------------------------|--|---------------------------------|
| City of Cleveland Gateway Loan | \$250,000 | \$0 | \$250,000 |
| The Corporation Loan | 321,596,617 | 0 | 321,596,617 |
| Community Development Loans | 46,086,060 | 1,368,456 | 44,717,604 |
| Gateway Loans | 185,360,912 | 165,163,530 | 20,197,382 |
| Total | <u>\$553,293,589</u> | <u>\$166,531,986</u> | <u>\$386,761,603</u> |

The County entered into a project funding agreement with the MetroHealth System to provide funds, through a loan from the Ohio Public Works Commission, for the Metrohealth Sanitary Sewer Replacement project. The Metrohealth System agreed to provide to the County a payment equal to the annual loan payment. Loans expected to be collected in more than one year amount to \$13,065.

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. Intergovernmental receivables expected to be collected in more than one year amount to \$1,230,000 in the debt service fund. At December 31, 2015, there were no delinquent receivables. See Note 6 for additional information.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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A summary of the principal items of intergovernmental receivables follows:

| | <u>Amount</u> |
|--|----------------------------|
| General Fund | |
| Local Government and Revenue Assistance | \$9,193,071 |
| Miscellaneous | 6,553,934 |
| Property Tax Rollbacks and Exemptions | <u>734,801</u> |
| Total General Fund | <u>16,481,806</u> |
| Special Revenue Funds | |
| Human Services | 16,426,128 |
| Health and Human Services Levy | 2,338,268 |
| County Board of Developmental Disabilities | 11,865,047 |
| Motor Vehicle Gas Tax | 8,378,295 |
| Alcohol, Drug and Mental Health Board | 1,491,911 |
| Cuyahoga Support Enforcement | 263,486 |
| Solid Waste | 58,061 |
| Community Development | 961,721 |
| Treatment Alternatives for Safer Communities | 120,376 |
| Victim Assistance | 139,908 |
| Other Judicial | 1,853,764 |
| Other Health and Safety | 774,064 |
| Other Social Services | 50,804 |
| Litter Prevention and Recycling | 54,000 |
| Children Services | <u>2,315,277</u> |
| Total Special Revenue Funds | <u>47,091,110</u> |
| Debt Service Fund | |
| Debt Service | <u>3,870,871</u> |
| Capital Projects Funds | |
| Capital Projects | 624,000 |
| Road Capital Projects | <u>5,175,842</u> |
| Total Capital Projects Funds | <u>5,799,842</u> |
| <i>Total Governmental Activities</i> | <u><u>\$73,243,629</u></u> |
| Enterprise Funds | |
| Sanitary Engineer | \$78,876 |
| Cuyahoga County Information Systems | <u>464,214</u> |
| <i>Total Enterprise Funds</i> | <u><u>\$543,090</u></u> |
| Internal Service Fund | |
| Central Custodial Services | \$3,105,870 |
| Health Insurance | 10,536 |
| Workers' Compensation | <u>43,036</u> |
| <i>Total Internal Service Funds</i> | <u><u>\$3,159,442</u></u> |

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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 agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2015, was as follows:

| | Balance 12/31/14 | Additions | Reductions | Balance 12/31/15 |
|--|----------------------------|-----------------------------|-------------------|----------------------------|
| Business-Type Activities: | | | | |
| <i>Nondepreciable Capital Assets</i> | | | | |
| Land | \$6,504,795 | \$0 | \$0 | \$6,504,795 |
| <i>Depreciable Capital Assets</i> | | | | |
| Land Improvements | 19,038,698 | 0 | 0 | 19,038,698 |
| Utility Plant | 57,739,175 | 0 | 0 | 57,739,175 |
| Buildings, Structures and Improvements | 18,505,877 | 0 | 0 | 18,505,877 |
| Furniture, Fixtures and Equipment | 3,031,889 | 518,565 | 0 | 3,550,454 |
| Vehicles | 7,470,662 | 999,634 | (285,154) | 8,185,142 |
| <i>Total Depreciable Capital Assets</i> | <u>105,786,301</u> | <u>1,518,199</u> | <u>(285,154)</u> | <u>107,019,346</u> |
| <i>Less Accumulated Depreciation</i> | | | | |
| Land Improvements | (11,628,458) | (590,885) | 0 | (12,219,343) |
| Utility Plant | (34,637,847) | (948,226) | 0 | (35,586,073) |
| Buildings, Structures and Improvements | (15,351,306) | (511,213) | 0 | (15,862,519) |
| Furniture, Fixtures and Equipment | (1,397,385) | (229,180) | 0 | (1,626,565) |
| Vehicles | (6,732,476) | (425,661) | 285,154 | (6,872,983) |
| <i>Total Accumulated Depreciation</i> | <u>(69,747,472)</u> | <u>(2,705,165)</u> | <u>285,154</u> | <u>(72,167,483)</u> |
| <i>Total Depreciable Capital Assets, Net</i> | <u>36,038,829</u> | <u>(1,186,966)</u> | <u>0</u> | <u>34,851,863</u> |
| <i>Business-Type Activities Capital Assets, Net</i> | <u><u>\$42,543,624</u></u> | <u><u>(\$1,186,966)</u></u> | <u><u>\$0</u></u> | <u><u>\$41,356,658</u></u> |

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

| | |
|-----------------------|---------------------------|
| Sanitary Engineer | \$1,717,360 |
| County Airport | 608,796 |
| County Parking Garage | 379,009 |
| Total | <u><u>\$2,705,165</u></u> |

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Notes to the Basic Financial Statements
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| | Balance 12/31/14 | Additions | Reductions | Balance 12/31/15 |
|---|------------------------|----------------------|-----------------------|------------------------|
| Governmental Activities: | | | | |
| <i>Nondepreciable Capital Assets</i> | | | | |
| Land | \$87,972,723 | \$34,600 | (\$666,625) | \$87,340,698 |
| Construction in Progress | 94,740,211 | 152,296,548 | (7,013,421) | 240,023,338 |
| <i>Total Nondepreciable Capital Assets</i> | 182,712,934 | 152,331,148 | (7,680,046) | 327,364,036 |
| <i>Depreciable Capital Assets</i> | | | | |
| Land Improvements | 11,346,019 | 0 | (9,200) | 11,336,819 |
| Buildings, Structures and Improvements | 1,275,465,762 | 6,877,096 | (5,533,376) | 1,276,809,482 |
| Furniture, Fixtures and Equipment | 72,824,742 | 2,146,048 | (18,453,952) | 56,516,838 |
| Vehicles | 14,280,396 | 852,109 | (1,184,357) | 13,948,148 |
| Right to Use Community Center | 1,975,312 | 0 | 0 | 1,975,312 |
| Infrastructure | 199,047,992 | 0 | (2,857,391) | 196,190,601 |
| <i>Total Depreciable Capital Assets</i> | 1,574,940,223 | 9,875,253 | (28,038,276) | 1,556,777,200 |
| <i>Less Accumulated Depreciation and Amortization</i> | | | | |
| Land Improvements | (6,151,213) | (537,189) | 9,200 | (6,679,202) |
| Buildings, Structures and Improvements | (394,407,788) | (35,186,612) | 5,090,001 | (424,504,399) |
| Furniture, Fixtures and Equipment | (50,865,721) | (4,496,758) | 18,243,044 | (37,119,435) |
| Vehicles | (12,069,881) | (956,199) | 1,168,322 | (11,857,758) |
| Right to Use Community Center | (314,540) | (150,979) | 0 | (465,519) |
| Infrastructure | (105,364,927) | (7,030,228) | 1,017,413 | (111,377,742) |
| <i>Total Accumulated Depreciation and Amortization</i> | (569,174,070) | (48,357,965) | 25,527,980 | (592,004,055) |
| <i>Total Depreciable Capital Assets, Net</i> | 1,005,766,153 | (38,482,712) | (2,510,296) | 964,773,145 |
| <i>Governmental Activities Capital Assets, Net</i> | \$1,188,479,087 | \$113,848,436 | (\$10,190,342) | \$1,292,137,181 |

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

| | |
|---------------------------|---------------------|
| General Government: | |
| Legislative and Executive | \$7,573,472 |
| Judicial | 15,777,796 |
| Public Works | 7,122,260 |
| Health and Safety | 344,696 |
| Social Services | 6,316,691 |
| Community Development | 11,223,050 |
| Total | <u>\$48,357,965</u> |

On December 1, 2012, the County entered into a cooperative agreement for the use of the Community Learning Center (the Center) with the Village of Highland Hills (the Village). The County issued general obligation bonds in order to provide Highland Hills Village the proceeds to refinance outstanding Village

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debt. The Village in turn agreed to pay the County the principal and interest on the County's bonds and provide the use of the Village's Community Center for County uses. The value of the intangible asset is the amount that was provided to the Village to be placed in escrow.

The amortization schedule is as follows:

| | Governmental Activities |
|-----------|----------------------------|
| 2016 | \$150,979 |
| 2017 | 150,979 |
| 2018 | 150,979 |
| 2019 | 150,979 |
| 2020 | 150,979 |
| 2021-2025 | 754,898 |
| | <u>\$1,509,793</u> |

For additional information see Note 6.

Note 15 – Permissive Sales and Use Tax

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

Proceeds of the tax are credited to the general fund. 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 2015, Cuyahoga County provided \$40,080,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2015, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

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During 2015, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$19,807,718 towards loan principal reduction during 2015 leaving a remaining balance of \$321,596,617 as of December 31, 2015.

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2015, consisted of the following:

| Transfers To | Transfers From | | |
|-------------------------------------|---------------------|--------------------------------|--------------------------|
| | General | Health and Human Services Levy | Other Governmental Funds |
| General | \$0 | \$0 | \$975,574 |
| Human Services | 0 | 0 | 201,000 |
| Health and Human Services Levy | 1,100,000 | 0 | 0 |
| Global Center for Health Innovation | 5,400,000 | 0 | 0 |
| Other Governmental Funds | 85,608,601 | 43,829 | 32,839,807 |
| Sanitary Engineer | 495,658 | 0 | 0 |
| Other Enterprise Funds | 656,407 | 0 | 0 |
| Internal Service Funds | 2,191,049 | 0 | 0 |
| <i>Total Transfers</i> | <u>\$95,451,715</u> | <u>\$43,829</u> | <u>\$34,016,381</u> |

| Transfers To | Transfers From | | |
|-------------------------------------|------------------------|------------------------|----------------------|
| | Other Enterprise Funds | Internal Service Funds | Totals |
| General | \$0 | \$0 | \$975,574 |
| Human Services | 0 | 0 | 201,000 |
| Health and Human Services Levy | 0 | 0 | 1,100,000 |
| Global Center for Health Innovation | 0 | 0 | 5,400,000 |
| Other Governmental Funds | 187,888 | 0 | 118,680,125 |
| Sanitary Engineer | 0 | 0 | 495,658 |
| Other Enterprise Funds | 0 | 0 | 656,407 |
| Internal Service Funds | 0 | 204,137 | 2,395,186 |
| <i>Total Transfers</i> | <u>\$187,888</u> | <u>\$204,137</u> | <u>\$129,903,950</u> |

The general fund transfer to the Global Center for Health Innovation was made to account for the County's payment as required by the lease agreements. The remaining 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

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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 balances at December 31, 2015, 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.

| Interfund Payable | Interfund Receivable | | | | Total |
|--|----------------------|--------------------|--------------------------------|------------------------|---------------------|
| | General | Human Services | Health and Human Services Levy | Internal Service Funds | |
| General | \$0 | \$0 | \$0 | \$2,738,554 | \$2,738,554 |
| Human Services | 7,631,931 | 0 | 30,116 | 1,304,277 | 8,966,324 |
| Health and Human Services Levy | 0 | 0 | 0 | 140,258 | 140,258 |
| County Board of Developmental Disabilities | 752 | 0 | 0 | 624,472 | 625,224 |
| Other Governmental Funds | 31,130 | 5,049,253 | 0 | 410,273 | 5,490,656 |
| Sanitary Engineer | 0 | 0 | 0 | 512,679 | 512,679 |
| Other Enterprise Funds | 0 | 0 | 0 | 16,659 | 16,659 |
| Internal Service Funds | 8,433,696 | 0 | 0 | 753,343 | 9,187,039 |
| Total | \$16,097,509 | \$5,049,253 | \$30,116 | \$6,500,515 | \$27,677,393 |

Note 18 – Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions 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 liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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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.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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 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 plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

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| 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 |
| Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| 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 |
| Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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| | State and Local | Law Enforcement |
|--|--------------------|--------------------|
| 2015 Statutory Maximum Contribution Rates | | |
| Employer | 14.0 % | 18.1 % |
| Employee | 10.0 % | * |
| 2015 Actual Contribution Rates | | |
| Employer: | | |
| Pension | 12.0 % | 16.1 % |
| Post-employment Health Care Benefits | 2.0 | 2.0 |
| Total Employer | <u>14.0 %</u> | <u>18.1 %</u> |
| Employee | <u>10.0 %</u> | <u>13.0 %</u> |

* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate which is set by OPERS' Board with no statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$44,111,406 for 2015. Of this amount, \$736,041 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 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.

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The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes 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 services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. 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. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$677,296 for 2015. Of this amount \$11,475 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, 2014, and the net pension liability for STRS was measured as of June 30, 2015. 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:

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| | OPERS | STRS | Total |
|---|--------------------|---------------------|---------------|
| Proportion of the Net Pension Liability | | | |
| Prior Measurement Date | 2.97640100% | 0.06620823% | |
| Proportion of the Net Pension Liability | | | |
| Current Measurement Date | 2.97640100% | 0.05189344% | |
| Change in Proportionate Share | <u>0.00000000%</u> | <u>-0.01431479%</u> | |
| Proportionate Share of the Net | | | |
| Pension Liability | \$351,807,480 | \$14,341,829 | \$366,149,309 |
| Pension Expense | \$38,293,725 | (\$166,330) | \$38,127,395 |

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | OPERS | STRS | Total |
|--|---------------------|--------------------|---------------------|
| Deferred Outflows of Resources | | | |
| Differences between expected and actual experience | \$18,771,383 | \$653,807 | \$19,425,190 |
| County contributions subsequent to the measurement date | <u>44,111,405</u> | <u>362,848</u> | <u>44,474,253</u> |
| Total Deferred Outflows of Resources | <u>\$62,882,788</u> | <u>\$1,016,655</u> | <u>\$63,899,443</u> |
| Deferred Inflows of Resources | | | |
| Net difference between projected and actual earnings on pension plan investments | \$6,180,560 | \$1,031,449 | \$7,212,009 |
| Change in Proportionate Share | <u>0</u> | <u>3,273,990</u> | <u>3,273,990</u> |
| Total Deferred Inflows of Resources | <u>\$6,180,560</u> | <u>\$4,305,439</u> | <u>\$10,485,999</u> |

\$44,474,253 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 the year ending December 31, 2016. 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 | STRS | Total |
|--------------------------|---------------------|----------------------|--------------------|
| Year Ending December 31: | | | |
| 2016 | \$1,841,113 | (\$1,051,262) | \$789,851 |
| 2017 | 1,841,113 | (1,051,261) | 789,852 |
| 2018 | 4,215,751 | (1,051,261) | 3,164,490 |
| 2019 | <u>4,692,846</u> | <u>(497,848)</u> | <u>4,194,998</u> |
| Total | <u>\$12,590,823</u> | <u>(\$3,651,632)</u> | <u>\$8,939,191</u> |

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Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Wage Inflation | 3.75 percent |
| Future Salary Increases, including inflation COLA or Ad Hoc COLA | 4.25 to 10.05 percent including wage inflation 3 percent, simple |
| Investment Rate of Return | 8 percent |
| Actuarial Cost Method | Individual Entry Age |

Mortality rates were 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.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|----------------------|---|
| Fixed Income | 23.00 % | 2.31 % |
| Domestic Equities | 19.90 | 5.84 |
| Real Estate | 10.00 | 4.25 |
| Private Equity | 10.00 | 9.25 |
| International Equities | 19.10 | 7.40 |
| Other investments | 18.00 | 4.59 |
| Total | 100.00 % | 5.28 % |

Discount Rate The discount rate used to measure the total pension liability was 8 percent. 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 statutorily required rates. 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 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 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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

| | 1% Decrease (7.00%) | Current Discount Rate (8.00%) | 1% Increase (9.00%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$660,433,618 | \$351,807,480 | \$105,096,719 |

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--------------------------------------|---|
| Inflation | 2.75 percent |
| Projected salary increases | 12.25 percent at age 20 to 2.75 percent at age 70 |
| Investment Rate of Return | 7.75 percent, net of investment expenses |
| Cost-of-Living Adjustments (COLA) | 2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date. |

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.

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Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS' investment consultant develops best estimates 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 | 10 Year Expected Nominal Rate of Return * |
|----------------------|----------------------|---|
| Domestic Equity | 31.00 % | 8.00 % |
| International Equity | 26.00 | 7.85 |
| Alternatives | 14.00 | 8.00 |
| Fixed Income | 18.00 | 3.75 |
| Real Estate | 10.00 | 6.75 |
| Liquidity Reserves | 1.00 | 3.00 |
| Total | 100.00 % | |

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes 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. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

| | 1% Decrease (6.75%) | Current Discount Rate (7.75%) | 1% Increase (8.75%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$19,921,882 | \$14,341,829 | \$9,623,062 |

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Note 19 – Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment

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amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014 and 2013 were \$7,417,179, \$7,411,139 and \$3,635,984, respectively. For 2015, 98.39 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio 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 Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, 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. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$30,668 and \$97,720, respectively. The full amount has been contributed for 2015, 2014 and 2013.

Note 20 – Other Employee Benefits

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.

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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.

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2015, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

| <u>Company</u> | <u>Benefit Provided</u> |
|---------------------------------|--------------------------------|
| United Healthcare | Medical |
| Medical Mutual of Ohio | Medical |
| MetroHealth | Medical and Prescription Drugs |
| CVS Caremark | Prescription Drugs |
| Guardian Life Insurance Company | Life and Dental |
| Union Eye Care | Vision |
| Northwest Group Services | Flexible Spending Accounts |
| Ceridian | COBRA Services |

Note 21 – Conduit Debt Obligations

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

As of December 31, 2015, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$133 million, \$1.3 billion, and \$161 million, respectively.

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Notes to the Basic Financial Statements
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Note 22 – Long-Term Debt

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

| Debt Issue | Original Issue Date | Interest Rate | Original Issue | Year of Maturity |
|---|---------------------------|---------------|-------------------|---------------------|
| Governmental Activities | | | | |
| <i>General Obligation Bonds - Unvoted</i> | | | | |
| 1993 Rock and Roll Hall of Fame Bonds | 1993 | 2.75 - 5.65% | \$12,000,000 | 2018 |
| 2005 General Obligation Refunding Bonds | 2005 | 3.00 - 5.00 | 73,970,000 | 2020 |
| 2009 Capital Improvements Bonds | 2009 | 1.62 - 6.03 | 163,825,000 | 2034 |
| 2012A Various Purpose Bonds | 2012 | 1.50 - 5.00 | 65,728,000 | 2037 |
| 2012B Various Purpose Refunding Bonds | 2012 | 1.50 - 5.00 | 45,577,000 | 2024 |
| <i>Loans Payable</i> | | | | |
| 1997 Ohio Department of Development - Gateway | 1997 | 0.00 | 10,000,000 | 2016 |
| 2006 Ohio Public Works Commission - Schaaf Bridge | 2006 | 0.00 | 1,251,250 | 2027 |
| 2009 Ohio Department of Transportation - Crocker | 2009 | 3.00 | 5,257,016 | 2019 |
| <i>Revenue Bonds</i> | | | | |
| 1992 Gateway Economic Development | 1992 | 8.63 | 35,000,000 | 2022 |
| 2010 Brownfield Redevelopment Bonds | 2010 | 1.04 - 5.93 | 17,160,000 | 2030 |
| 2010 Commercial Redevelopment Bonds | 2010 | 1.04 - 5.93 | 11,105,000 | 2030 |
| 2010 Gateway Arena Refunding Bonds | 2010 | 1.04 - 5.03 | 42,070,000 | 2030 |
| 2010 Shaker Square Refunding Bonds | 2010 | 1.00 - 4.12 | 2,800,000 | 2030 |
| 2010 Economic Development - GCHI | 2010 | 1.55 - 6.20 | 343,350,000 | 2027 |
| 2013A Economic Development - Steelyard Commons | 2013 | 0.60 - 5.25 | 4,205,000 | 2037 |
| 2013B Economic Development - Westin Hotel | 2013 | 1.85 - 5.75 | 5,685,000 | 2042 |
| 2014A Various Purpose Sales Tax Revenue Bonds | 2014 | 2.00 - 5.00 | 137,890,000 | 2038 |
| 2014B Western Reserve Bonds | 2014 | 3.25 - 3.80 | 22,185,000 | 2026 |
| 2014C Medical Mart/Convention Center Refunding Bonds | 2014 | 3.00 | 20,890,000 | 2027 |
| 2015A Sales Tax Revenue Bonds - Public Square Project | 2015 | 1.50 - 4.00 | 9,180,000 | 2033 |
| 2015 Excise Tax Revenue Bonds | 2015 | 3.00 - 5.00 | 60,485,000 | 2027 |
| <i>Certificate of Participation</i> | | | | |
| 2014 Convention Center Hotel | 2014 | 3.75 - 5.00 | 230,885,000 | 2044 |
| <i>Bond Anticipation Notes</i> | | | | |
| 2011 Rock and Roll | 2011 | 1.94 | 10,320,000 | 2015 |
| Business-Type Activities | | | | |
| <i>Self-Supporting Bonds Payable</i> | | | | |
| 2005 Sewer Improvement | 2005 | 2.00 - 3.55 | 4,445,000 | 2025 |
| <i>OPWC Loans</i> | | | | |
| North County Trunk Sewer Improvement | 1999 | 0.00 | 453,919 | 2019 |
| MetroHealth Sanitary Sewer | 1997 | 0.00 | 130,654 | 2018 |
| Sanitary Sewer System Improvement | 2010 | 0.00 | 236,210 | 2031 |
| <i>OWDA Loans</i> | | | | |
| Cuyahoga County Lab | 2002 | 4.18% | \$1,487,338 | 2016 |
| Interceptor Sewer Construction | 2002 | 4.18 | 270,471 | 2016 |
| Trunk Sewer Construction | 1999 | 4.04 | 1,935,141 | 2019 |
| Scottish Highlands Sewer | 1998 | 4.04 | 1,225,007 | 2018 |
| CSO Improvements | 2006 | 3.35 | 333,668 | 2025 |

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| Debt Issue | Original Issue Date | Interest Rate | Original Issue | Year of Maturity |
|---|---------------------------|---------------|-------------------|---------------------|
| Business-Type Activities (continued) | | | | |
| <i>OWDA Loans</i> | | | | |
| 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 |

Changes in the County's long-term obligations during the year ended December 31, 2015, consist of the following:

| | Outstanding 12/31/14 | Additions | Reductions | Outstanding 12/31/15 | Amounts Due in One Year |
|---|-------------------------|------------------|--------------------|-------------------------|----------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds - Unvoted | | | | | |
| 1993 Rock and Roll Hall of Fame Serial Bonds | \$3,115,000 | \$0 | \$715,000 | \$2,400,000 | \$755,000 |
| 2005 General Obligation Refunding Bonds | 40,805,000 | 0 | 6,820,000 | 33,985,000 | 6,120,000 |
| Unamortized Premium | 3,337,950 | 0 | 557,893 | 2,780,057 | 0 |
| 2009 Capital Improvement Bonds | | | | | |
| Serial Bonds | 24,750,000 | 0 | 4,595,000 | 20,155,000 | 4,755,000 |
| Building America Bonds - Serial | 8,030,000 | 0 | 50,000 | 7,980,000 | 50,000 |
| Building America Bonds - Term | 35,740,000 | 0 | 0 | 35,740,000 | 0 |
| Recovery Zone Economic | | | | | |
| Development Bonds - Serial | 7,785,000 | 0 | 50,000 | 7,735,000 | 50,000 |
| Recovery Zone Economic | | | | | |
| Development Bonds - Term | 34,740,000 | 0 | 0 | 34,740,000 | 0 |
| Unamortized Premium | 2,481,013 | 0 | 460,616 | 2,020,397 | 0 |
| 2012A Various Purpose Bonds | | | | | |
| Serial Bonds | 44,510,000 | 0 | 1,910,000 | 42,600,000 | 1,965,000 |
| Term Bonds | 17,465,000 | 0 | 0 | 17,465,000 | 0 |
| Unamortized Premium | 7,729,801 | 0 | 238,224 | 7,491,577 | 0 |
| 2012B Various Purpose Refunding Bonds | | | | | |
| Serial Bonds | 45,125,000 | 0 | 4,025,000 | 41,100,000 | 4,115,000 |
| Unamortized Premium | 6,876,542 | 0 | 613,365 | 6,263,177 | 0 |
| Total General Obligation Bonds - Unvoted | 282,490,306 | 0 | 20,035,098 | 262,455,208 | 17,810,000 |
| Net Pension Liability | | | | | |
| OPERS | 336,843,744 | 7,783,992 | 0 | 344,627,736 | 0 |
| STRS | 16,104,131 | 0 | 1,762,302 | 14,341,829 | 0 |
| Total Net Pension Liability | 352,947,875 | 7,783,992 | 1,762,302 | 358,969,565 | 0 |
| Loans Payable | | | | | |
| Ohio Department of Development - Gateway | 1,000,000 | 0 | 500,000 | 500,000 | 500,000 |
| Ohio Public Works Commission - Schaaf Bridge | 750,752 | 0 | 62,563 | 688,189 | 62,563 |
| Ohio Department of Transportation - Crocker | 3,109,124 | 0 | 655,369 | 2,453,755 | 675,178 |
| Total Loans Payable | \$4,859,876 | \$0 | \$1,217,932 | \$3,641,944 | \$1,237,741 |

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| | Outstanding 12/31/14 | Additions | Reductions | Outstanding 12/31/15 | Amounts Due in One Year |
|---|-------------------------|---------------------|---------------------|-------------------------|----------------------------|
| Revenue Bonds | | | | | |
| 1992 Gateway Economic Development | \$28,000,000 | \$0 | \$3,500,000 | \$24,500,000 | \$3,500,000 |
| 2010 Brownfield Redevelopment Bonds | | | | | |
| Serial Bonds | 8,730,000 | 0 | 645,000 | 8,085,000 | 665,000 |
| Term Bonds | 6,000,000 | 0 | 0 | 6,000,000 | 0 |
| 2010 Commercial Redevelopment Bonds | | | | | |
| Serial Bonds | 5,675,000 | 0 | 425,000 | 5,250,000 | 430,000 |
| Term Bonds | 3,855,000 | 0 | 0 | 3,855,000 | 0 |
| 2010 Gateway Arena Refunding Bonds | 31,035,000 | 0 | 1,805,000 | 29,230,000 | 2,100,000 |
| 2010 Shaker Square Refunding Bonds | | | | | |
| Serial Bonds | 670,000 | 0 | 70,000 | 600,000 | 70,000 |
| Term Bonds | 1,810,000 | 0 | 0 | 1,810,000 | 0 |
| Unamortized Premium | 111,385 | 0 | 3,144 | 108,241 | 0 |
| 2010 Economic Development - GCHI Taxable GCHI Revenue Bonds | | | | | |
| Serial Bonds | 37,415,000 | 0 | 18,370,000 | 19,045,000 | 19,045,000 |
| Term Bonds | 31,845,000 | 0 | 0 | 31,845,000 | 0 |
| Tax Exempt GCHI Revenue Bonds | | | | | |
| Recovery Zone Facility Bonds - Serial | 174,235,000 | 0 | 0 | 174,235,000 | 0 |
| Recovery Zone Facility Bonds - Term | 26,000,000 | 0 | 0 | 26,000,000 | 0 |
| Unamortized Premium | 11,932,852 | 0 | 813,397 | 11,119,455 | 0 |
| 2013A Steelyard Commons Taxable Economic Development Bonds | | | | | |
| Serial Bonds | 2,845,000 | 0 | 115,000 | 2,730,000 | 115,000 |
| Term Bonds | 1,260,000 | 0 | 0 | 1,260,000 | 0 |
| Unamortized Discount | (56,644) | 0 | (1,587) | (55,057) | 0 |
| 2013B Westin Hotel Taxable Economic Development Bonds | | | | | |
| Serial Bonds | 2,675,000 | 0 | 0 | 2,675,000 | 0 |
| Term Bonds | 3,010,000 | 0 | 0 | 3,010,000 | 0 |
| Unamortized Discount | (113,157) | 0 | 0 | (113,157) | 0 |
| 2014A Various Purpose Sales Tax Revenue Bonds | | | | | |
| Serial Bonds | 131,505,000 | 0 | 65,000 | 131,440,000 | 275,000 |
| Term Bonds | 6,385,000 | 0 | 0 | 6,385,000 | 0 |
| Unamortized Premium | 18,679,044 | 0 | 8,805 | 18,670,239 | 0 |
| 2014B Western Reserve Bonds Taxable Economic Development Bonds | | | | | |
| Serial Bonds | 22,185,000 | 0 | 0 | 22,185,000 | 0 |
| 2014C Medical Mart/Convention Center Refunding Bonds | | | | | |
| Tax-Exempt Economic Development | | | | | |
| Term Bonds | 20,890,000 | 0 | 85,000 | 20,805,000 | 55,000 |
| Unamortized Discount | (548,989) | 0 | (2,234) | (546,755) | 0 |
| 2015A Sales Tax Revenue Bonds - Public Square Project | | | | | |
| Serial Bonds | 0 | 7,875,000 | 0 | 7,875,000 | 0 |
| Term Bonds | 0 | 1,305,000 | 0 | 1,305,000 | 0 |
| Unamortized Discount | 0 | (22,081) | 0 | (22,081) | 0 |
| Unamortized Premium | 0 | 528,811 | 0 | 528,811 | 0 |
| 2015 Excise Tax Revenue Bonds | | | | | |
| Serial Bonds | 0 | 60,485,000 | 0 | 60,485,000 | 4,350,000 |
| Unamortized Premium | 0 | 9,375,817 | 0 | 9,375,817 | 0 |
| Total Revenue Bonds | \$576,029,491 | \$79,547,547 | \$25,901,525 | \$629,675,513 | \$30,605,000 |

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| | Outstanding 12/31/14 | Additions | Reductions | Outstanding 12/31/15 | Amounts Due in One Year |
|--|-------------------------|---------------------|---------------------|-------------------------|----------------------------|
| Certificates of Participation | | | | | |
| 2014 Convention Hotel | | | | | |
| Serial Bonds | \$158,760,000 | \$0 | \$0 | \$158,760,000 | \$0 |
| Term Bonds | 72,125,000 | 0 | 0 | 72,125,000 | 0 |
| Unamortized Premium | 26,430,183 | 0 | 0 | 26,430,183 | 0 |
| Unamortized Discount | (451,125) | 0 | 0 | (451,125) | 0 |
| Total Certificates of Participation | 256,864,058 | 0 | 0 | 256,864,058 | 0 |
| Other Long-Term Obligations | | | | | |
| Bond Anticipation Notes | | | | | |
| 2011 Rock and Roll | 2,000,000 | 0 | 2,000,000 | 0 | 0 |
| Compensated Absences | 26,424,083 | 3,456,453 | 2,278,271 | 27,602,265 | 1,266,778 |
| Capital Lease | 84,338,639 | 0 | 3,898,604 | 80,440,035 | 4,726,480 |
| Capital Lease from Component Unit | 341,404,335 | 0 | 19,807,718 | 321,596,617 | 20,794,437 |
| Total Other Long-Term Obligations | 454,167,057 | 3,456,453 | 27,984,593 | 429,638,917 | 26,787,695 |
| Total Governmental Activities | \$1,927,358,663 | \$90,787,992 | \$76,901,450 | \$1,941,245,205 | \$76,440,436 |
| | Outstanding 12/31/14 | Additions | Reductions | Outstanding 12/31/15 | Amounts Due in One Year |
| Business Type Activities | | | | | |
| Self-Supported Bonds Payable | | | | | |
| 2005 Sewer Improvement | \$210,000 | \$0 | \$210,000 | \$0 | \$0 |
| OPWC Loans | | | | | |
| North County Trunk Sewer Improvement | 102,131 | 0 | 22,696 | 79,435 | 22,696 |
| MetroHealth Sanitary Sewer | 22,867 | 0 | 6,533 | 16,334 | 6,533 |
| Sanitary Sewer System Improvement | 194,875 | 0 | 11,811 | 183,064 | 11,811 |
| Total OPWC Loans | 319,873 | 0 | 41,040 | 278,833 | 41,040 |
| OWDA Loans | | | | | |
| Cuyahoga County Lab | 107,096 | 0 | 107,096 | 0 | 0 |
| Interceptor Sewer Construction | 28,870 | 0 | 19,048 | 9,822 | 9,822 |
| Trunk Sewer Construction | 519,579 | 0 | 122,208 | 397,371 | 127,196 |
| Scottish Highlands Sewer | 251,551 | 0 | 80,519 | 171,032 | 85,748 |
| CSO Improvements | 178,854 | 0 | 8,312 | 170,542 | 15,525 |
| Suffolk Estates Pump Station | 121,149 | 0 | 789 | 120,360 | 0 |
| Woods Pump Station | 401,249 | 0 | 26,490 | 374,759 | 27,358 |
| CSO Improvements/East 38th 40th Street | 533,921 | 0 | 35,249 | 498,672 | 36,404 |
| Fitch Road Sanitary Sewer | 1,069,012 | 0 | 70,575 | 998,437 | 72,887 |
| Echo Hills Wastewater Treatment | | | | | |
| Plant Elimination | 1,209,850 | 0 | 37,491 | 1,172,359 | 76,882 |
| Stearns and Cook Roads Sanitary Sewer | 407,902 | 0 | 20,172 | 387,730 | 20,891 |
| Cook Mackenzie Sanitary Sewer | 478,377 | 0 | 21,926 | 456,451 | 26,937 |
| Thornapple Pump Station | 669,246 | 0 | 29,230 | 640,016 | 37,320 |
| Sewer Repairs | 1,881,093 | 0 | 63,166 | 1,817,927 | 0 |
| Fernhill Sewer Replacement | 1,356,527 | 0 | 51,271 | 1,305,256 | 63,951 |
| North Granger Sewer Replacement | 297,546 | 0 | 20,569 | 276,977 | 0 |
| Dewey Road Pump Station | 1,952,317 | 0 | 51,843 | 1,900,474 | 0 |
| Jefferson Drive Sewer Lining | 207,190 | 0 | 6,750 | 200,440 | 0 |
| Broadview Drill Drop and Sanitary Sewer | 226,443 | 0 | 12,530 | 213,913 | 0 |
| Total OWDA Loans | 11,897,772 | 0 | 785,234 | 11,112,538 | 600,921 |
| Other Long-Term Obligations | | | | | |
| Compensated Absences | 535,213 | 64,563 | 46,342 | 553,434 | 31,351 |
| Net Pension Liability - OPERS | | | | | |
| Sanitary Engineer | 7,017,578 | 162,166 | 0 | 7,179,744 | 0 |
| Total Business-Type Activities | \$19,980,436 | \$226,729 | \$1,082,616 | \$19,124,549 | \$673,312 |

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The self-supported bonds payable will be paid from charges for services revenue in the enterprise funds. The business-type activities' OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds. Self-supporting bonds are secured by an unvoted property tax levy; however, each bond indenture provides for principal and interest to also be paid from user charges.

The general obligation and revenue bonds will be paid with property taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The Gateway Ohio Department of Development loan will be paid with non-tax revenue in the general fund. The OPWC loan for Schaaf Bridge will be paid with property taxes in the debt service fund. The Ohio Department of Transportation loans will be paid with motor vehicle license tax in the debt service fund. The Rock and Roll bond anticipation notes were paid with 1.50 percent lodging tax in the debt service fund.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, alcohol, drug and mental health, County board of developmental disabilities, human services, motor vehicle and gas tax, other health and safety, County airport, Cuyahoga County information systems, sanitary engineer, County parking garage, maintenance garage, printing, postage, central custodial services and workers' compensation funds. The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 18 for additional information related to the net pension liability. Capital Leases will be paid from the general, human services and GCHI funds.

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

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:

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

In May 2010, the County issued \$10,150,000 in one year limited tax general obligation bond anticipation notes with an interest rate of 1.5 percent due May 2011. The notes were issued for use by the Rock and Roll Hall of Fame for its Library and Archives project. The notes were to be repaid from the existing 1.5 percent bed tax once the 1993 County Rock and Roll Hall of Fame bonds had been reimbursed from the same tax. In May 2011, the net proceeds from the Rock and Roll Hall of Fame and Museum Project notes, Series 2011 were used to redeem the Series 2010 notes. The new notes were issued amounting to \$10,320,000 at an interest rate of 1.94 percent with maturity on December 1, 2015. The notes were repaid from the debt service fund.

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

| Year | \$31,845,000 |
|------------------------|------------------|
| 2017 | \$15,145,000 |
| 2018 | 15,905,000 |
| Total | \$31,050,000 |
| <i>Stated Maturity</i> | <i>12/1/2019</i> |

The remaining principal amount of the term bonds (\$795,000) will mature at the stated maturity. The 2010 Economic Development – GCHI bonds are not subject to optional redemption prior to maturity.

Optional Redemption The \$20,000,000 2010 Economic Development – GCHI Revenue Bonds Recovery Zone Economic Development Bonds are subject to redemption, by and at the option of the County, either in whole or in part on any date, on and after December 1, 2020, in the amount of \$5,000 or any integral multiple thereof at par, plus interest accrued to the redemption date.

Extraordinary Optional Redemption The 2010 Economic Development – GCHI Revenue Bonds Recovery Zone Economic Development Bonds are subject to extraordinary optional redemption prior to maturity, by and at the sole option of the County, in whole or in part on any date, in the amount of \$5,000 or any integral multiple thereof, at par (plus accrued interest to the redemption date) in the event that the government of the

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

United States of America evidences in the sole judgment of the County Administrator by action or failure to act that it will not provide for Direct Payments to be made to the County in an amount greater than or equal to 45 percent of the interest payable on those Bonds on any interest payment date.

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

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

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

Net proceeds of \$39,324,064 were deposited in an irrevocable trust with an escrow agent to partially refund the 2009 capital improvement bonds, 2000 sewer improvement bonds and 2005 sewer improvement bonds. As a result, \$34,035,000 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. On December 31, 2015, \$30,995,000 of the defeased bonds are still outstanding.

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

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

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

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

Cuyahoga County, Ohio
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For the Year Ended December 31, 2015

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

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

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

| <u>Year</u> | <u>\$20,890,000</u> |
|------------------------|---------------------|
| 2016 | \$55,000 |
| 2017 | 60,000 |
| 2018 | 60,000 |
| 2019 | 60,000 |
| 2020 | 65,000 |
| 2021 | 65,000 |
| 2022 | 70,000 |
| 2023 | 70,000 |
| 2024 | 70,000 |
| 2025 | 75,000 |
| 2026 | 75,000 |
| Total | <u>\$725,000</u> |
| <i>Stated Maturity</i> | <i>12/1/2027</i> |

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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On December 22, 2015, the County issued \$60,485,000 in Excise Tax Revenue bonds for the sports facilities improvement project. The bonds were issued with interest rates varying from 3.0 to 5.0 percent. The bonds were sold at a premium of \$9,375,817. The bonds were issued for a twelve year period with final maturity during 2027. The bonds will be retired through the debt service fund.

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

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

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

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

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

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For the Year Ended December 31, 2015

| | Outstanding 12/31/15 |
|---|-------------------------|
| Suffolk Estates Pump Station | \$120,360 |
| Sewer Repairs | 1,817,927 |
| North Granger Sewer Replacement | 276,977 |
| Dewey Road Pump Station | 1,900,474 |
| Jefferson Drive Sewer | 200,440 |
| Broadview Drill Drop and Sanitary Sewer | 213,913 |
| <i>Totals</i> | <u>\$4,530,091</u> |

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

The amount of debt outstanding for principal and interest as of December 31, 2015, is \$31,310,200. The issuance consists of three separate term bonds that mature in October 2024, October 2033 and April 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent.

The guarantee of the County secures the payment of scheduled bond principal and interest payments. The guarantee is subject to annual appropriation by the County. If the County does not appropriate the funds for any given year the County's guaranty is considered terminated. The County has appropriated funds for 2015 that meet the requirements for the issuer guaranty. As consideration for the County's guaranty, two additional guarantees were issued (the Wolstein Issuer Guaranty and the Wolstein Trustee Guaranty). If the County is required to exercise its guaranty and certain debt funding levels are not met with the Trustee, the County may collect payment via the Wolstein Issuer Guaranty and/or the Wolstein Trustee Guaranty agreements.

The 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, 2015, are an overall debt margin of \$512,691,330; and an unvoted debt margin of \$98,189,533.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2015, are as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 |
| 2016 | \$17,710,000 | \$6,825,544 | \$30,435,000 | \$16,091,204 | \$115,000 | \$1,239,913 |
| 2017 | 18,505,000 | 6,034,634 | 26,825,000 | 14,926,989 | 240,000 | 1,238,592 |
| 2018 | 19,375,000 | 5,194,183 | 28,540,000 | 13,588,707 | 240,000 | 1,234,390 |
| 2019 | 19,385,000 | 4,365,518 | 14,185,000 | 12,084,859 | 240,000 | 1,229,232 |
| 2020 | 14,745,000 | 3,429,098 | 19,480,000 | 11,283,020 | 250,000 | 1,222,990 |
| 2021-2025 | 30,980,000 | 10,567,432 | 85,405,000 | 40,977,888 | 20,790,000 | 5,558,117 |
| 2026-2030 | 13,400,000 | 6,214,100 | 59,240,000 | 23,382,659 | 4,485,000 | 1,850,725 |
| 2031-2035 | 16,200,000 | 3,409,600 | 43,715,000 | 12,402,876 | 2,160,000 | 1,286,806 |
| 2036-2040 | 7,405,000 | 447,200 | 29,885,000 | 2,422,000 | 2,240,000 | 642,950 |
| 2041-2042 | 0 | 0 | 0 | 0 | 1,100,000 | 106,950 |
| Total | <u>\$157,705,000</u> | <u>\$46,487,309</u> | <u>\$337,710,000</u> | <u>\$147,160,202</u> | <u>\$31,860,000</u> | <u>\$15,610,665</u> |

| | Recovery Zone Facility Bonds | | | |
|-----------|------------------------------|---------------------|--------------------|------------------|
| | Serial and Term | | Loans | |
| | Principal | Interest | Principal | Interest |
| 2016 | \$0 | \$9,999,156 | \$1,237,741 | \$68,586 |
| 2017 | 0 | 9,999,156 | 758,147 | 48,180 |
| 2018 | 0 | 9,999,156 | 779,170 | 27,155 |
| 2019 | 15,900,000 | 9,999,156 | 428,947 | 5,496 |
| 2020 | 21,400,000 | 9,204,156 | 62,563 | 0 |
| 2021-2025 | 124,100,000 | 28,867,030 | 312,813 | 0 |
| 2026-2027 | 38,835,000 | 2,365,906 | 62,563 | 0 |
| Total | <u>\$200,235,000</u> | <u>\$80,433,716</u> | <u>\$3,641,944</u> | <u>\$149,417</u> |

| | Recovery Zone Economic Development Bonds (RZEDBs) | | Build America Bonds (BABs) | | Subsidy | Total |
|-----------|--|--------------|----------------------------|--------------|----------------|---------------|
| | Serial and Term | | Serial and Term | | | |
| | Principal | Interest | Principal | Interest | | |
| | | | | | | |
| 2016 | \$50,000 | \$2,550,774 | \$50,000 | \$2,550,774 | (\$2,036,940) | \$3,164,608 |
| 2017 | 50,000 | 2,548,863 | 50,000 | 2,548,863 | (2,035,412) | 3,162,314 |
| 2018 | 50,000 | 2,546,667 | 50,000 | 2,546,667 | (2,033,656) | 3,159,678 |
| 2019 | 50,000 | 2,544,371 | 55,000 | 2,544,371 | (2,031,818) | 3,161,924 |
| 2020 | 50,000 | 2,541,908 | 55,000 | 2,541,908 | (2,029,860) | 3,158,956 |
| 2021-2025 | 3,785,000 | 12,671,157 | 3,910,000 | 12,671,157 | (10,118,705) | 22,918,609 |
| 2026-2030 | 19,840,000 | 9,400,230 | 20,415,000 | 9,400,230 | (7,506,787) | 51,548,673 |
| 2031-2035 | 18,600,000 | 2,896,471 | 19,135,000 | 2,896,471 | (2,313,089) | 41,214,853 |
| Total | \$42,475,000 | \$37,700,441 | \$43,720,000 | \$37,700,441 | (\$30,106,267) | \$131,489,615 |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| | Tax-Exempt Economic Development | | | |
|-----------|---------------------------------|--------------------|-------------------------------|----------------------|
| | Revenue Bonds | | Certificates of Participation | |
| | Serial and Term | | Serial and Term | |
| | Principal | Interest | Principal | Interest |
| 2016 | \$55,000 | \$624,150 | \$0 | \$11,008,344 |
| 2017 | 60,000 | 622,500 | 9,300,000 | 11,008,344 |
| 2018 | 60,000 | 620,700 | 10,200,000 | 10,543,344 |
| 2019 | 60,000 | 618,900 | 10,700,000 | 10,033,344 |
| 2020 | 65,000 | 617,100 | 11,250,000 | 9,498,344 |
| 2021-2025 | 350,000 | 3,055,350 | 65,240,000 | 38,473,970 |
| 2026-2030 | 20,155,000 | 1,207,050 | 54,250,000 | 21,155,470 |
| 2031-2035 | 0 | 0 | 19,395,000 | 13,530,594 |
| 2036-2040 | 0 | 0 | 25,175,000 | 8,966,500 |
| 2041-2044 | 0 | 0 | 25,375,000 | 2,847,031 |
| Total | <u>\$20,805,000</u> | <u>\$7,365,750</u> | <u>\$230,885,000</u> | <u>\$137,065,285</u> |

Business-Type Activities

| | OWDA Loans | | OPWC Loans |
|-----------|--------------------|--------------------|------------------|
| | Principal | Interest | |
| 2016 | \$600,921 | \$194,344 | \$41,040 |
| 2017 | 608,239 | 174,309 | 41,041 |
| 2018 | 541,184 | 154,667 | 37,773 |
| 2019 | 416,642 | 138,511 | 23,158 |
| 2020 | 430,327 | 126,147 | 11,810 |
| 2021-2025 | 2,362,822 | 430,509 | 59,053 |
| 2026-2030 | 1,478,774 | 145,604 | 59,053 |
| 2031-2032 | 143,538 | 3,835 | 5,905 |
| Total | <u>\$6,582,447</u> | <u>\$1,367,926</u> | <u>\$278,833</u> |

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Voya Employee Benefits. Incurred but not reported claims of \$6,879,444 have been accrued as a liability based on a review of January through March 2016 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 2014 and 2015 were as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| | Balance at Beginning of Year | Current Year Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|------------------------|-------------------|---------------------------|
| 2014 | \$5,702,163 | \$71,195,788 | \$71,305,600 | \$5,592,351 |
| 2015 | 5,592,351 | 99,543,120 | 98,256,027 | 6,879,444 |

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 2015, the County contracted with several insurance companies for insurance coverage as follows:

| Company/Type of Insurance | Coverage |
|---|-----------------|
| Fireman's Fund Insurance Company Property Insurance | \$1,000,000,000 |
| Travelers Casualty & Surety Company of America | |
| Crime and Dishonesty Insurance | 1,000,000 |
| Darwin National Assurance | |
| Workforce Investment Board Directors and Officers | 1,000,000 |
| Lloyd's London | |
| Force-Placed Builder's Risk Liability | 1,000,000 |
| Property | 100,000 |
| Darwin National Assurance Company | |
| Community Based Correctional Facility Governing Board | |
| E&O/EPL Professional Liability | 1,000,000 |
| Atain Specialty Insurance Company | |
| Board of Elections General Liability | 1,000,000 |
| ACE USA International Excess Alliance LLC | |
| Sheriff's Inland Marine | 500,000 |
| Travelers Property Casualty Company of America | |
| Prosecutor's Sex Crime Van | 150,000 |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| Company/Type of Insurance | Coverage |
|---|--------------|
| Lexington Insurance Company | |
| Condemnation Insurance for Corporate Headquarters | \$69,240,800 |
| Fireman's Fund Insurance Company | |
| Property Insurance for Cleveland Convention Center Hotel and Global Center for Health Innovation | 423,000,000 |
| AIG Property Casualty Insurance Agency, Inc. | |
| Pollution Insurance for Cleveland Convention Center Hotel | 5,000,000 |
| Zurich Steadfast Insurance | |
| OPPI Insurance for Cleveland Convention Center Hotel | 15,000,000 |
| Hartford Insurance Company | |
| Builder's Risk Insurance for Cleveland Convention Center Hotel | 214,300,000 |
| Commerce and Industry/Chartis | |
| Aviation Insurance | 5,000,000 |
| Markel Evanston | |
| Jail Medical Insurance - per occurrence | 3,000,000 |
| Aggregate | 5,000,000 |

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 2015 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 2015. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$7,979,501 have been accrued as a liability at December 31, 2015, 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, 2015, 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 2014 and 2015 were as follows:

| | Balance at Beginning of Year | Current Year Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|------------------------|-------------------|---------------------------|
| 2014 | \$10,013,365 | \$2,338,694 | \$2,460,107 | \$9,891,952 |
| 2015 | 9,891,952 | 908,127 | 2,820,578 | 7,979,501 |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 24 – Leases

Operating Leases

The County is the lessee in 32 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2015 totaled \$5,802,808. The terms of all of these agreements are for ten years or less.

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2015:

| Year Ending December 31, | Governmental Funds | Enterprise Funds | Internal Service Funds | Total |
|------------------------------|-----------------------|---------------------|------------------------------|---------------------|
| 2016 | \$6,054,382 | \$100,000 | \$58,008 | \$6,212,390 |
| 2017 | 2,870,357 | 100,000 | 53,174 | 3,023,531 |
| 2018 | 2,738,815 | 100,000 | 0 | 2,838,815 |
| 2019 | 2,492,116 | 100,000 | 0 | 2,592,116 |
| 2020 | 2,118,573 | 100,000 | 0 | 2,218,573 |
| 2021-2025 | 6,249,919 | 500,000 | 0 | 6,749,919 |
| Total minimum lease payments | <u>\$22,524,162</u> | <u>\$1,000,000</u> | <u>\$111,182</u> | <u>\$23,635,344</u> |

Capital Leases

The County has entered into several lease agreements for various purposes. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The leases have been capitalized in the amount of \$571,219,524, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

| | Governmental Funds |
|--|-----------------------|
| Land | \$50,751,842 |
| Building | 558,406,707 |
| Equipment | <u>2,424,178</u> |
| Total Original Cost | 611,582,727 |
| Less: Accumulated Depreciation | <u>(40,363,203)</u> |
| Total Book Value as of December 31, 2015 | <u>\$571,219,524</u> |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

| Year Ending December 31, | Governmental Funds |
|---|-----------------------|
| 2016 | \$44,368,064 |
| 2017 | 41,390,309 |
| 2018 | 40,370,890 |
| 2019 | 40,314,265 |
| 2020 | 40,398,163 |
| 2021-2025 | 203,322,503 |
| 2026-2030 | 88,720,022 |
| 2031-2035 | 28,346,194 |
| 2036-2040 | 28,009,455 |
| Total | 555,239,865 |
| Less: Amount Representing Interest | (153,203,213) |
| Present Value of Net Minimum Lease Payments | \$402,036,652 |

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, the human services special revenue fund and the GCHI capital projects fund. These expenditures are reflected as program expenditures on a budgetary basis.

Note 25 – Related Organizations

Cuyahoga County Public Library (the Library)

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

Cleveland Metropolitan Park District (the District)

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

Cuyahoga County Arts and Culture District (the District)

The District receives its funding from a voted thirty-cent tax upon a pack of cigarettes. The tax was approved in November 2006 and was effective February 2007 for period of ten years. The District is responsible for granting the tax proceeds to support the operating or capital expenses of arts or cultural

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 Bank (the Land Bank)

The Land Bank 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 Land Bank. The Land Bank also receives grant monies to operate. The Land Bank 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 Land Bank is a legally separate nonprofit corporation that began operating in 2009. While the County can appoint a voting majority of the Board, certain members are subject to approval of the majority of the chief executive officers of all municipal corporations. The County is therefore not able to impose its will, and the Land Bank 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 44 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 2015, the County contributed \$165,637.

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 2015, 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 2015, the County contributed \$2,187,473.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015, the County contributed \$100,000 for a feasibility study for future capital repairs for the Gateway Complex.

The County and Gateway also entered into a revolving loan agreement whereby the County agreed to issue bonds and loan the bond proceeds to Gateway to pay arena construction costs. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds.

The County, Gateway and Destination Cleveland (formerly the Convention and Visitors Bureau of Greater Cleveland) entered into a cooperative agreement on September 15, 1992, which included a provision that allowed a credit to be given to Gateway for the incremental amount Destination Cleveland receives from the County Transient Occupancy Tax to use as payment to the County for the bonds issued. This agreement was amended on December 22, 1998, to redefine the annual incremental credit and to provide for the deposit by Destination Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$.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)

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 2015, 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 2015, the County did not make a contribution.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015. 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 2015, 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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 – Significant Commitments

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective 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 | \$19,332,161 |
| Human Services | 34,240,546 |
| Health and Human Services Levy | 8,272,609 |
| County Board of Developmental Disabilities | 7,940,654 |
| Other Governmental Funds | 161,845,379 |
| | <hr/> |
| Total Governmental Funds | 231,631,349 |
| | <hr/> |
| Proprietary Funds: | |
| Sanitary Engineer | 12,235,282 |
| Other Enterprise Funds | 282,698 |
| Internal Service Funds | 21,173,003 |
| | <hr/> |
| Total Proprietary Funds | 33,690,983 |
| | <hr/> |
| Total | \$265,322,332 |
| | <hr/> <hr/> |

Contractual Commitments

At December 31, 2015, the County’s significant contractual commitments consisted of the following:

| Project | Contract Amount | Amount Paid | Remaining on Contract |
|--|--------------------|----------------|--------------------------|
| <hr/> | | | |
| Sanitary Sewer Projects | | | |
| Barton/Branson/Cook Sanitary Improvement | \$4,408,035 | \$0 | \$4,408,035 |
| Emergency Repairs | 5,981,805 | 2,087,996 | 3,893,809 |
| Sewer Lining | 2,706,100 | 2,252,830 | 453,270 |
| | <hr/> | <hr/> | <hr/> |
| Total Sanitary Sewer Projects | \$13,095,940 | \$4,340,826 | \$8,755,114 |
| | <hr/> | <hr/> | <hr/> |

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

| Project | Contract Amount | Amount Paid | Remaining on Contract |
|--|--------------------|----------------|--------------------------|
| Road and Bridge Projects | | | |
| Bagley/Pleasant Valley | \$22,989,010 | \$5,437,853 | \$17,551,157 |
| Bellaire Road Bridge | 2,279,945 | 2,167,731 | 112,214 |
| Belvoir Boulevard | 3,624,897 | 3,223,406 | 401,491 |
| Bennett Road | 2,045,658 | 1,804,029 | 241,629 |
| Columbus Lift Bridge | 36,678,037 | 34,283,636 | 2,394,401 |
| Construction Material Testing Services | 250,000 | 84,946 | 165,054 |
| Design and Engineering Services | 5,632,683 | 3,407,635 | 2,225,048 |
| East 105th and MLK Boulevard | 7,820,289 | 7,475,628 | 344,661 |
| Emery Road to Warrensville Road | 1,811,511 | 1,289,691 | 521,820 |
| General Construction Management | 900,000 | 412,818 | 487,182 |
| General Rehab and Resurfacing | 1,427,823 | 1,225,075 | 202,748 |
| Madison Avenue - Riverside to West 117th | 2,977,017 | 2,598,259 | 378,758 |
| Main Street Bridge | 411,855 | 304,506 | 107,349 |
| Pedestrian and Bicycle Bridge | 2,808,412 | 2,144,384 | 664,028 |
| Ridge Road | 8,511,107 | 7,655,170 | 855,937 |
| Right of Way Acquisition Services | 987,950 | 740,121 | 247,829 |
| Stearns Road Bridge | 8,209,055 | 1,282,428 | 6,926,627 |
| Towpath Trail | 2,730,462 | 2,080,894 | 649,568 |
| Van Aken and Warrensville Center Road | 10,994,401 | 9,402,026 | 1,592,375 |
| Woodhill Road | 2,739,972 | 1,889,705 | 850,267 |
| 2015 Resurfacing Program | 2,064,353 | 1,365,852 | 698,501 |
| Total Road and Bridge Projects | 127,894,437 | 90,275,793 | 37,618,644 |
| Facility-Related Projects | | | |
| ADA Upgrades - Courthouse | 1,179,073 | 0 | 1,179,073 |
| Countywide Carpeting | 475,000 | 195,586 | 279,414 |
| Courts Tower Sealant | 251,350 | 80,056 | 171,294 |
| Elevator Upgrade | 876,150 | 676,966 | 199,184 |
| General Architectural and Engineering Services | 250,000 | 58,276 | 191,724 |
| HPG Design and Construction | 305,509 | 0 | 305,509 |
| JJC Detention Sprinkler Replacement | 672,000 | 0 | 672,000 |
| Old Courthouse Fire Damper | 721,000 | 0 | 721,000 |
| Real Estate Portfolio Review | 279,021 | 0 | 279,021 |
| Total Facility-Related Projects | 5,009,103 | 1,010,884 | 3,998,219 |
| Convention Center Hotel Project | 229,315,603 | 185,695,661 | 43,619,942 |
| Airport Runway Overlay Project | 7,803,662 | 0 | 7,803,662 |
| Total Contractual Commitments | \$383,118,745 | \$281,323,164 | \$101,795,581 |

All of the remaining commitment amounts were encumbered at year end.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 28 – The MetroHealth System (Dollars in Thousands)

The component unit financial data report in the financial statements includes MetroHealth System and all of its component units. Certain of the following MetroHealth System note disclosures do not include the MetroHealth System's component unit information.

Significant Accounting Policies

Reporting Entity The MetroHealth System (the System) is the public health care system for Cuyahoga County, Ohio (the County). The financial statements include the MetroHealth Medical Center, a short-term acute care and long-term rehabilitation facility; MetroHealth Centers for Skilled Nursing Care, consisting of the Elisabeth Severance Prentiss Center for Skilled Nursing Care, and several urban and suburban primary care health sites.

The System is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Until 2010, members of the Board were jointly appointed by the Board of County Commissioners of the County, and the senior judges of the Probate and Common Pleas Courts of the County. Effective January 2011, the County voters established a new form of government by charter (the Charter). Under the Charter, future 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. In order to support the general operations of the System, the County approved funding of \$40,000 for 2015. The County has also approved an appropriation of approximately \$32,400 for 2016. The System is exempt from federal income taxes as a governmental entity.

Discretely Presented Component Unit The component unit column in the entity-wide financial statements includes the financial data of the System's component unit, the Metrohealth Foundation, Inc. (Foundation).

Metrohealth Foundation, Inc. The Metrohealth Foundation, Inc. (the "Foundation") is a legally separate entity. The Foundation is a not-for-profit organization supporting the System. The Foundation acts 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.

In addition, MetroHealth Holdings LLC and MHS Purchasing LLC are presented as blended component units whose financial activity is included with the activities of the System. The System is the sole member of MetroHealth Holdings LLC and MHS Purchasing LLC. Although these entities are legally separate from the System, they are reported as if they were part of the System because their sole purpose is to acquire and own investment interests for the System.

Basis of Accounting The System reports only business-type activities, which require 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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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 for approval 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 all 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. Nonoperating revenues include County funding, investment income and special purpose grants and donations, primarily research. Nonoperating 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 accrued 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 the provision for uncollectible accounts of \$38,250 in 2015.

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 medical center also receives reimbursement for direct and indirect medical education costs, disproportionate share and unreimbursed Medicare bad debts.

The System is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare and Medicaid fiscal intermediaries. 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 accrued at interim and final settlements are reported in the statement of activities in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$1,900 in 2015 due to prior year retroactive adjustments to amounts previously estimated and changes in estimates.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Net revenue from the Medicare and Medicaid programs accounted for approximately 29 percent and 36 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2015. 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.

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-determine per diem rates.

Upper Payment Limit In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Systems (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). This program provides access to available federal funding up to 100 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. At December 31, 2015, \$14,371 was due to the System and recorded on the statement of net position in other receivables. The amount recorded in net patient service revenue for UPL by the System was \$38,100 in 2015. The State of Ohio discontinued the Program's required contributing match for participants as of June 30, 2009. Effective July 1, 2009, the State began assessing a franchise fee to hospitals to fund healthcare programs, including the UPL program. The System incurred a franchise fee expense of \$11,664 in 2015, recorded in other expenses in the statement of activities. The System's franchise fee liability payable to the State of Ohio at December 31, 2015, was \$6,125 and is recorded on the statement of net position in other current liabilities.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs as a result of this status totaling \$22,849 in 2015. These amounts are included in net patient services revenue and Hospital Care Assurance (HCAP) revenue of \$11,614, reduced by HCAP assessments paid by the System of \$4,137 in 2015. At December 31, 2015, the System had an HCAP receivable of \$11,614 and an HCAP payable amount of \$4,137. The receivable and payable are included in other receivables and other current liabilities, respectively, in the statement of net position.

Charity Care Throughout the admission, billing and collection processes, certain patients are identified by the System as qualifying for charity care. The System provides care to these patients without charge or at amounts less than its established rates. The charges foregone for charity care provided by the System, totaling \$112,548, which represents 4.1 percent of gross charges in 2015, are not reported as revenue. The System accepts certain indigent Ohio residents and all residents from the County regardless of their ability to pay. The decrease in charges foregone for charity in 2015 is due primarily to changes in Ohio's Medicaid program in 2014, where additional residents now meet eligibility requirements.

Medicare and Medicaid Electronic Health Records (EHR) Incentive Programs The American Recovery and Reinvestment Act of 2009 provides for Medicare and Medicaid Incentive Programs beginning in Federal fiscal year 2011 for eligible hospitals and professionals that are meaningful users of certified EHR technology, as defined by the Federal Register. The System has implemented certified EHR technology that has enabled it to demonstrate its meaningful use and to qualify for the incentive programs. Incentive payments received for both the Medicare and Medicaid EHR incentive programs are estimates based upon

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data from prior year's cost reports. Final settlements are determined after the submission of the current annual cost reports and subsequent audits by the fiscal intermediary. Incentive payments received for the professional programs are set by CMS. The hospital EHR Incentive Programs will continue through 2015, while the professional incentive programs continue through 2021. Beginning in 2015, hospitals and professionals that are not meaningful users or certified users of EHR technology will be subject to reduced Medicare and Medicaid payments. The System accounts for EHR incentive funds using the grant accounting model. Under this model, the System records EHR incentive revenue when it is reasonably assured that it will meet the meaningful use criteria for the required reporting period and that the grant will be received.

During the year ended December 31, 2015, the System recorded Medicare and Medicaid HER revenue of \$4,465, included in other revenue in the accompanying statement of activities. At December 31, 2015, related receivables of \$3,456 were recorded in other receivables, and related payables of \$626 were recorded in estimated amounts due to third-party payors, in the accompanying statement of net position.

Grants The System receives financial assistance from federal and state agencies in the United States in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the System.

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

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

Investments The System generally records its investments at fair value in accordance with GASB Statement No. 31 - *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gains and losses on investments are included in net investment income in the statement of activities.

Restricted Assets Restricted assets are cash and cash equivalents and investments whose use is limited by legal requirements. Investments under bond indenture agreements represent amounts required by debt instruments to pay bond principal and interest and approved projects. Restricted cash and cash equivalents and special purpose investments represent monies received from donors or grantors to be used for specific purposes, primarily research. The System has elected to use restricted assets before unrestricted assets when an expense is incurred for a purpose for which both resources are available.

Fundraising Revenues Gifts, grants and program income result from fundraising activities of the Foundation. Though donations are solicited for the Foundation, donors occasionally make their gifts directly to the System.

Contributions The Foundation recognizes contributions as revenue in the period in which the pledge (promise to give) is received. The Foundation recognizes 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 Foundation.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 is an Ohio nonprofit corporation and was granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and is exempt from income tax on related income pursuant to Section 501(a) of the Code. The Foundation is required to pay taxes on unrelated business income earned by the Foundation.

Capital Assets Capital assets are stated at cost and contributed capital assets are stated at their fair value at the date of contribution. Expenditures for equipment must exceed \$5 per unit and expenditures for renovations must exceed \$25 in order for them to be capitalized. Expenditures that substantially increase the useful lives of existing assets are capitalized. Routine maintenance and repairs are expensed as incurred. Depreciation and amortization of assets recorded under capital lease (straight-line method) are provided in amounts sufficient to amortize the cost of the related assets over their estimated useful lives. 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 activities.

Pensions For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) Traditional and Combined 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.

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 Net Position – results when constraints placed on use of the net position are either externally imposed by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – consists of the remaining net position that does not meet the criteria above.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Bond Discounts Amortization expense related to bond discounts was \$19 in 2015. This amount is included in interest expense using the straight-line method in the statement of activities. Accounting guidance requires amounts to be amortized utilizing the effective interest method. The difference between the two amortization methods is immaterial to the financial statements.

Cost of Borrowing Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the cost of acquiring those assets. Capitalized interest of \$860 was recorded in construction in progress as opposed to interest expense for 2015. Construction in progress is transferred to capital assets when assets are substantially completed and amortization of capitalized interest is accounted for in the same manner as other components of asset cost and included in depreciation expense.

The System has entered into various interest-rate swap agreements. The interest-rate swap agreements are carried at fair value in the statement of net position. These derivative instruments are not effective hedging instruments; therefore, gains and losses are recognized in the statement of activities during the period of change as adjustments to investment income on the related debt.

Concentrations of Credit Risk Financial instruments that potentially subject the System to concentrations of credit risk consist principally of cash and cash equivalents, patient accounts receivable and investments.

The System places its cash and cash equivalents with high credit quality financial institutions. The System's investments include money market funds, U.S. Treasury bills and notes, U.S. agency obligations, commercial paper and corporate bonds.

Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients and other group insurance programs. Excluding governmental programs, no payor source represents more than 10 percent of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles

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

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The System implemented the provisions of this statement for the year ended December 31, 2015.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The provisions of this statement were applied simultaneously with the provisions of Statement No. 68 for the year ended December 31, 2015.

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Notes to the Basic Financial Statements
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The implementation of Statement Nos. 68 and 71 had a material impact on the financial statements, note disclosures and required supplementary information of the System.

Deposits and Investments

Deposits All monies are deposited with the System's banks or trust companies 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. The FDIC insurance through December 31, 2015, for funds held in interest bearing accounts is \$250 per depositor per category of legal ownership. Ohio Revised Code requires that deposits in excess of FDIC insured amounts are collateralized. The System's investment policy does not address custodial credit risk, but it believes that the System's depository bank carries sufficient collateral to cover the total amount of public funds on deposit with the bank (after FDIC coverage) and is in compliance with the requirements specified in Sections 135.18 and 135.181 of the Ohio Revised Code.

The System's bank deposits at December 31, 2015, totaled \$55,985 and were subject to the following categories of custodial risk:

| | <u>2015</u> |
|--|------------------------|
| Collateralized with securities held by the pledging institution's trust department, but not in the System's name | <u>\$55,485</u> |
| Total amount subject to custodial risk | 55,485 |
| Amount insured | <u>500</u> |
| Total bank balances | <u><u>\$55,985</u></u> |

Investments The System's investment policy authorizes the System to invest in the following investments:

- Securities and obligations of the U.S. Treasury and other federal agencies or instrumentalities.
- Time certificates of deposit or savings accounts and deposit accounts.
- Municipal and state bonds.
- No-load money market mutual funds investing in items listed above.
- Commercial paper that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the Ohio Revised Code 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 nationally recognized standard rating services (NRSRS) and is rated in the highest classification and the entity has assets exceeding five hundred million dollars, and total combined investments in commercial paper and bankers acceptances does not exceed 25 percent of the System's average aggregate investment portfolio.

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- Bankers acceptances that mature no later than 180 days from purchase, the obligations are eligible for purchase by the Federal Reserve System, the issuer has a minimum “AA” long-term debt rating by a majority of NRSRS agencies, any single obligation will not exceed 5 percent of the System’s total average portfolio, and the total combined investments in bankers acceptances and commercial paper does not exceed 25 percent of the System’s average aggregate investment portfolio.
- Notes issued by corporations incorporated in the United States and operating in the United States and 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 and cannot exceed 15 percent of the System’s total average portfolio.
- No load money market mutual funds rated in the highest category at the time of purchase by at least one NRSRS and consisting exclusively of obligations in the US Treasury and other federal agencies or instrumentalities and commercial paper listed above.

Derivative instruments In previous periods, the System entered into two separate and distinct interest rate swap agreements (Swaps) with two counter-parties. The Swaps have notional amounts, maturity schedules and other features that match the System’s two series of underlying variable rate bonds. The Swaps obligate the System to make fixed rate payments to the counter-parties and obligate the counter-parties to make variable-rate payments to the System. The Swaps are accounted for as “investments” on the System’s financial statements pursuant to GASB Statement No. 53. However, the Swaps were intended, and in fact function, as risk management instruments for current obligations of the System. Consequently, the System does not consider them to be subject to the requirements of the System’s investment policy.

As of December 31, 2015, the fair values of the System’s investments and their ratings by Standard & Poor’s were as follows:

| | 2015 | Investment Maturities | | Rating |
|--|------------------|-----------------------|------------------|--------|
| | | Less than 1 Year | 1 - 5 Years | |
| U.S. Treasury Notes | \$28,427 | \$15,017 | \$13,410 | AA+ |
| Government National Mortgage Association | 12 | 0 | 12 | AA+ |
| Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks | 269,021 | 75,857 | 193,164 | AA+ |
| Commercial Paper | 26,190 | 26,190 | 0 | A-1 |
| Money Market | 23,452 | 23,452 | 0 | AAA |
| Total Investments | <u>\$347,102</u> | <u>\$140,516</u> | <u>\$206,586</u> | |

Deposits totaling \$51,997 are included in investments on the statement of net position at December 31, 2015.

The System’s carrying amounts of deposits and investments at December 31, 2015, are as follows:

| | 2015 |
|-------------|------------------|
| Deposits | \$56,083 |
| Investments | <u>347,102</u> |
| Totals | <u>\$403,185</u> |

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The difference between the bank balances and financial statement carrying amounts represent outstanding checks payable and normal reconciling items.

Interest Rate Risk The System's investment policies limit investment portfolios to maturities of five years or less. All of the System's investments at December 31, 2015 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. For the year ended December 31, 2015, all of the System's commercial paper investments have ratings in the highest category.

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. 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 obligations and agencies of 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. The maximum percentage of the total average portfolio permitted in each eligible security is as follows:

| | |
|--|---------------------|
| U.S Treasury | 100 percent maximum |
| Federal Agency (Fixed Rate) | 100 percent maximum |
| Federal Agency (Callable) | 35 percent maximum |
| Repurchase Agreements | 50 percent maximum |
| Commercial Paper and Bankers' Acceptances combined | 25 percent maximum |
| Certificates of Deposit | 20 percent maximum |
| Bank Deposits (excluding CDs) | 25 percent maximum |
| Municipal Obligations | 10 percent maximum |
| STAR Ohio | 25 percent maximum |
| Mutual Funds | 25 percent maximum |
| Treasury Inflation Protected Securities (TIPS) | 100 percent maximum |
| Corporate Bonds | 15 percent maximum |

The System's investment policy requires further diversification to limit the exposure to any one issuer. No more than 5 percent of the System's total average portfolio shall be invested in securities of any single issuer, with the following exceptions:

| | |
|-----------------------------|-----------------------------|
| U.S. Government Obligations | 100 percent |
| Repurchase Agreements | 25 percent or \$150 million |
| Counterparties | whichever is less |
| Mutual Funds | 25 percent maximum |

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The System holds 40 percent of its portfolio in Federal National Mortgage Association (Fannie Mae) issues, 20 percent in Federal Home Loan Mortgage Corporation (Freddie Mac) issues and 7 percent in United States Treasury.

The Foundation As of December 31, 2015, the fair values of the Foundation's investments were as follows:

| | 2015 |
|-------------------------------|-----------------|
| Exchange Traded Funds | \$2,983 |
| Money Market Funds | 2,473 |
| Pooled Investment Fund | 2,298 |
| Mutual Funds | 31,491 |
| Common Stock | 25 |
| Limited Partnership Interests | 2,683 |
| Total Investments | <u>\$41,953</u> |

The Foundation's net investment income for the year ended December 31, 2015, consisted of the following:

| | 2015 |
|--|----------------|
| Interest and Dividends | \$1,182 |
| Net Realized and Unrealized Gains (Losses) | (1,545) |
| Less Investment Management Fees | (90) |
| Net Investment Income | <u>(\$453)</u> |

The Foundation's investments had cumulative unrealized gains of \$5,474 and cumulative unrealized losses of \$775 at December 31, 2015.

Capital Assets

The following table summarizes changes in the capital assets of the System for the years ended December 31, 2015:

| | Balance 12/31/14 | Additions | Reductions | Balance 12/31/15 |
|--|---------------------|-----------------|-------------------|---------------------|
| Nondepreciable Capital Assets | | | | |
| Land | \$10,563 | \$4,719 | \$0 | \$15,282 |
| Construction in Progress | 22,853 | 69,462 | (36,406) | 55,909 |
| Total Nondepreciable Capital Assets | <u>\$33,416</u> | <u>\$74,181</u> | <u>(\$36,406)</u> | <u>\$71,191</u> |

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| | Balance 12/31/14 | Additions | Reductions | Balance 12/31/15 |
|--|---------------------|-----------------|-------------------|---------------------|
| <i>Depreciable Capital Assets</i> | | | | |
| Land Improvements | \$12,898 | \$355 | \$0 | \$13,253 |
| Buildings and Fixed Equipment | 573,624 | 13,760 | (635) | 586,749 |
| Equipment | 366,177 | 19,031 | (806) | 384,402 |
| <i>Total Depreciable Capital Assets</i> | <u>952,699</u> | <u>33,146</u> | <u>(1,441)</u> | <u>984,404</u> |
| <i>Total Capital Assets</i> | <u>986,115</u> | <u>107,327</u> | <u>(37,847)</u> | <u>1,055,595</u> |
| <i>Less Accumulated Depreciation</i> | | | | |
| Land Improvements | (8,783) | (567) | 0 | (9,350) |
| Buildings and Fixed Equipment | (407,928) | (16,213) | 176 | (423,965) |
| Equipment | (280,555) | (21,213) | 806 | (300,962) |
| <i>Total Accumulated Depreciation</i> | <u>(697,266)</u> | <u>(37,993)</u> | <u>982</u> | <u>(734,277)</u> |
| <i>Total Depreciable Capital Assets, Net</i> | <u>255,433</u> | <u>(4,847)</u> | <u>(459)</u> | <u>250,127</u> |
| <i>Capital Assets, Net</i> | <u>\$288,849</u> | <u>\$69,334</u> | <u>(\$36,865)</u> | <u>\$321,318</u> |

Total depreciation and amortization expense related to capital assets for 2015 was \$37,993.

Revolving Line of Credit

During October 2015, the System put a revolving line of credit in place with one of its corporate banks. There is \$50,000 available under the credit facility, which is unsecured and can be used for any working capital or liquidity management purposes. The term of the facility is October 1, 2016. As of December 31, 2015, the credit facility was undrawn and had not been drawn upon previously.

Long-term Debt

Original issue amounts and interest rates of the County's debt issues were as follows:

| Debt Issue | Original Issue | Interest Rate | Year of Maturity |
|---|-------------------|---------------|---------------------|
| 1997 Hospital Improvement and Refunding Revenue Bonds | \$70,000 | 4.6 - 5.6 % | 2027 |
| 2005 Hospital Improvement and Revenue Bonds | 74,535 | Variable | 2035 |
| 2009B Hospital Facilities Revenue Bonds | 75,000 | 8.2 | 2040 |
| 2011 Hospital Refunding Revenue Bonds | 67,455 | 3.2 | 2019 |
| 2012 Hospital Refunding Revenue Bonds | 24,710 | Variable | 2033 |
| 2015 Hospital Refunding Revenue Bonds | 70,835 | Variable | 2035 |

Changes in the System's long-term obligations during the year ended December 31, 2015, consist of the following:

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| | Outstanding 12/31/14 | Additions | Reductions | Outstanding 12/31/15 | Amounts Due in One Year |
|---|-------------------------|-----------------|-----------------|-------------------------|-------------------------------|
| Revenue Bonds | | | | | |
| 1997 Hospital Improvement and Refunding | \$17,600 | \$0 | \$0 | \$17,600 | \$0 |
| 2005 Hospital Improvement | 71,280 | 0 | 71,280 | 0 | 0 |
| 2009B Hospital Facilities | 75,000 | 0 | 0 | 75,000 | 0 |
| 2011 Hospital Refunding | 43,315 | 0 | 8,125 | 35,190 | 8,390 |
| 2012 Hospital Refunding | 23,110 | 0 | 845 | 22,265 | 875 |
| 2015 Hospital Refunding | 0 | 70,835 | 0 | 70,835 | 460 |
| Unamortized discount | (217) | 0 | (19) | (198) | 0 |
| <i>Total Revenue Bonds</i> | <u>230,088</u> | <u>70,835</u> | <u>80,231</u> | <u>220,692</u> | <u>9,725</u> |
| Other Long-Term Obligations | | | | | |
| Loan Obligation - Cuyahoga County Sanitary Engineering | 24 | 0 | 6 | 18 | 6 |
| Loan Obligation - Key Government Finance, Inc. | 0 | 3,550 | 710 | 2,840 | 710 |
| Note Obligation - August Health Services, Inc. | 0 | 600 | 0 | 600 | 300 |
| Note Obligation - State Road Family Practice, Inc. | 0 | 293 | 0 | 293 | 146 |
| Capital Leases | 6,737 | 0 | 1,212 | 5,525 | 1,233 |
| <i>Total Other Long-Term Obligations</i> | <u>6,761</u> | <u>4,443</u> | <u>1,928</u> | <u>9,276</u> | <u>2,395</u> |
| <i>Total</i> | <u>\$236,849</u> | <u>\$75,278</u> | <u>\$82,159</u> | <u>\$229,968</u> | <u>\$12,120</u> |

Effective February 1, 1997, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$70,000 of System Improvement and Refunding Revenue Bonds Series 1997 (The MetroHealth System Project) (Series 1997). The proceeds of the Series 1997 Bonds were used to refund \$20,900 of Series 1989 Bonds; to finance the construction of various improvements and additions to The MetroHealth Medical Center; and to pay costs of issuance of the Series 1997 Bonds. On November 22, 2011, the entire principal amounts of the Series 1997 Bonds maturing in years 2012 through 2019 were refunded with proceeds from the County's Series 2011 Hospital Refunding Revenue Bonds. The refunding totaled \$11,440.

Effective July 1, 2005, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$74,535 of Hospital Improvement and Refunding Variable Rate Demand Revenue Bonds, Series 2005 (The MetroHealth System Project) (Series 2005 Bonds). Proceeds from the 2005 Series Bonds were used to advance refund \$56,995 of the outstanding Series 1999 Bonds, to pay costs of constructing, renovating, furnishing, equipping, and improving the Old Brooklyn Campus long-term care and skilled nursing facility; and to pay certain costs of issuance of the Series 2005 Bonds. The bonds bore interest at a variable rate (not to exceed 10.0 percent) determined weekly as established by the Remarketing Agent based on current market values for similar bond offerings and were due at various dates until 2035. On December 1, 2015, all remaining Series 2005 Bonds were refunded using proceeds from the County's Series 2015 Hospital Improvement and Refunding Revenue Bonds issuance. The Bond refunding totaled \$70,835.

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Facilities Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the

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acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

Effective November 8, 2011, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$67,455 of Hospital Refunding Revenue Bonds, Series 2011, (The MetroHealth System), (Taxable Bonds). Proceeds from the Series 2011 Bonds were used to currently refund the entire principal amount of the Series 1997 Bonds maturing on February 15, 2012, through February 15, 2019; currently refund the outstanding principal amount of the Series 1997A Bonds maturing on and after February 15, 2013; advance refund the principal amount of the Series 1997A Bonds maturing February 15, 2012; currently refund all the outstanding Series 2009A Bonds; and pay certain costs of issuance of the Series 2011 Bonds. The Bonds bear interest at a fixed rate of 3.16 percent per annum and mature at various dates through 2019.

The November 8, 2011, bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,187. The unamortized difference (\$2,236 at December 31, 2015) is reported in the accompanying financial statements as a deferred outflow of resources, and is being amortized as an increase to interest expense through the year 2019.

Effective December 20, 2012, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$24,710 of Hospital Refunding Revenue Bonds, Series 2012, (The MetroHealth System), (Series 2012 Bonds). Proceeds from the Series 2012 Bonds were used to refund the entire principal amount of the Series 2003 Bonds maturing on March 1, 2013, through March 1, 2033. The debt service payments required for the Series 2012 do not differ from the debt service payments that were required under the Series 2003 Bonds. The Bonds bear variable rate interest determined monthly by the Bank Rate as noted in the Continuing Covenants Agreement (the Tax Factor multiplied by the sum of One-Month LIBOR plus the Credit Spread). The interest rate at December 31, 2015, was 1.1 percent. The bonds mature at various dates through 2033; however, the agreement that governs the Series 2012 Bonds contains a mandatory put effective November 30, 2017. The System intends to refinance this debt prior to the mandatory put and therefore the related debt is expected to be paid based on the original 2012 payment schedule.

Effective December 1, 2015, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$70,835 of Hospital Improvement and Refunding Revenue Bonds, Series 2015, (The MetroHealth System), (Series 2015 Bonds). Proceeds from the Series 2015 Bonds were used to refund the remaining principal amount of the Series 2005 Bonds maturing on February 1, 2016 through February 1, 2035. The debt service payments required for the Series 2015 Bonds do not differ from the debt service payments that were required under the Series 2005 Bonds. The Bonds bear variable rate interest determined monthly by the Bank Rate as noted in the Continuing Covenants Agreement (the Tax Factor multiplied by One-Month LIBOR plus the Applicable Spread). The interest rate at December 31, 2015 was 0.78 percent. The Bonds mature at various dates through 2035; however, the agreement that governs the Series 2015 Bonds contains a mandatory put effective January 31, 2021. The System intends to refinance this debt prior to the mandatory put and therefore the related debt is expected to be paid based on the original 2015 payment schedule.

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The December 1, 2015 bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$2,902. The unamortized difference (\$2,883 at December 31, 2015), 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 1997, 2005, 2009B, 2011, 2012 and 2015 Bonds were issued pursuant to a master trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 1997, 2005, 2009B, 2011, 2012 and 2015 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 terms of the master trust bond indenture agreement provide for the establishment of a depreciation 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.

The revenue bonds and lease obligation payment requirements for fiscal years subsequent to December 31, 2015, are as follows:

| | Capital Lease and Loan | | Hospital Revenue Bonds | |
|-----------|------------------------|--------------|------------------------|------------------|
| | Principal | Interest | Principal | Interest |
| 2016 | \$2,395 | \$187 | \$9,725 | \$11,050 |
| 2017 | 2,452 | 134 | 10,055 | 10,726 |
| 2018 | 2,045 | 75 | 10,380 | 10,399 |
| 2019 | 1,774 | 35 | 10,745 | 10,061 |
| 2020 | 464 | 11 | 7,275 | 9,716 |
| 2021-2025 | 146 | 2 | 41,520 | 44,093 |
| 2026-2030 | 0 | 0 | 42,965 | 35,694 |
| 2031-2035 | 0 | 0 | 38,820 | 26,320 |
| 2036-2040 | 0 | 0 | 49,405 | 10,585 |
| Total | <u>\$9,276</u> | <u>\$444</u> | <u>\$220,890</u> | <u>\$168,644</u> |

The cost value of Hospital Revenue Bonds was \$220,692 at December 31, 2015.

There are no amounts remaining to be paid to bond holders related to defeased debt at December 31, 2015.

Other Long-Term Liabilities

Other long-term liabilities consist of the following at December 31, 2015:

| | Balance at 12/31/14 | Additions | Deletions | Balance at 12/31/15 | Due within One Year |
|-------------------------------------|------------------------|-----------------|-------------------|------------------------|------------------------|
| Amounts due to third-party payors | \$31,146 | \$9,540 | (\$4,307) | \$36,379 | \$18,564 |
| Accrued vacation and sick leave | 51,247 | 49,057 | (46,752) | 53,552 | 14,149 |
| Derivative instruments - rate swaps | 12,968 | 0 | (9) | 12,959 | 0 |
| Totals | <u>\$95,361</u> | <u>\$58,597</u> | <u>(\$51,068)</u> | <u>\$102,890</u> | <u>\$32,713</u> |

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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, 2015, the total liability for amounts due to third-party payors was \$36,379.

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 three years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. The maximum payout is 800 hours. As of December 31, 2015, the total liability for accrued vacation and sick leave was \$53,552.

Derivative Instruments The System's objectives of its derivative instruments include managing the risk of increased debt service resulting from rising market interest rates, the risk of decreased surplus returns resulting from falling interest rates, and the risk of an increase in the fair value of outstanding fixed rate obligations resulting from declining market interest rates. Consistent with its interest rate risk management objectives, the System entered into various interest rate swap agreements with a total outstanding notional amount of \$93,100 at December 31, 2015.

The System's swap agreements do not meet the criteria for hedging and are reported as investment derivative instruments. The fair value of the swap agreements based on current settlement prices at December 31, 2015, was (\$12,959) and is included within the liabilities section of the statement of net position. The fair value decrease of \$9 in 2015 is included in net investment income (loss) in the statement of activities. As a result of the agreements, net settlements increased the System's interest expense by \$2,113 in 2015.

The following table describes the terms of the System's two interest rate swap agreements:

| | June 1, 2006 Swap Agreement | June 1, 2006 Swap Agreement |
|--------------------------|--------------------------------|--------------------------------|
| Notional Amount | \$70,835 | \$22,265 |
| Effective Date | June 1, 2006 | June 1, 2006 |
| Termination Date | February 1, 2035 | March 1, 2033 |
| Early Termination Option | the System | the System |
| The System Pays | Fixed 3.3% | Fixed 3.5% |
| Counterparty Pays* | 64.2% | 68.9% |

* of ISDA 5 Year Swap Rate

On July 28, 2005, the System entered into a swap agreement (the original agreement) with an initial amortizing notional amount of \$74,535. The notional amount is based on the Series 2005 Bond principal repayment schedule that ends in 2035. On December 1, 2015, the Series 2005 Bonds were advance refunded with proceeds from the issuance of the Series 2015 Bonds, which maintain an identical repayment schedule. Per the terms of an amended agreement effective June 1, 2006, the System pays a fixed rate of 3.3 percent and the counterparty pays 64.2 percent of the International Swaps and Derivatives Association, Inc. (ISDA) USD five-year swap rate. The original agreement previously required the counterparty to pay 70

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percent of the 3-month USD LIBOR. In 2015, ISDA five-year interest rates ranged between 1.3 percent and 1.9 percent. The net amount is exchanged monthly between the two parties. The System has an early termination option.

On March 13, 2003, the System entered into a swap agreement (the original agreement) with an amortizing notional amount of \$30,545. The amortizing notional amount is based on the Series 2003 Bond principal repayment schedule ending on March 1, 2033. On December 20, 2012, the Series 2003 Bonds were advance refunded with proceeds from the issuance of the Series 2012 Bonds, which maintain an identical repayment schedule. Per terms of an amended agreement effective June 1, 2006, the System pays a fixed rate of 3.5 percent and the counterparty pays 68.9 percent of the ISDA USD 5-year swap rate. The original agreement previously required the counterparty to pay 75 percent of the 3-month USD LIBOR rate. Net settlement amounts are exchanged monthly. The System has an early termination option.

Interest Rate Risk The System is exposed to interest rate risk on its interest rate swaps. On the pay-fixed receive variable swaps, as the ISDA Swap index decreases, the System's net payment on the swaps increases.

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 employee health, workers' compensation and professional liability but maintains commercial insurance policies for property and casualty, automobile, and aircraft (helicopter and fixed wing) as well as excess coverage for professional liability and employee health claims. For professional liability and workers' 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, 2015. Settled claims for workers' compensation and professional liability 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. However, depending on the amount and timing of such resolution, an unfavorable resolution of some or all of these matters could materially affect the System's future results of operations or cash flows in a particular year.

Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are accrued based on estimates that incorporate the Systems' 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 claims incurred but not reported for 2015 and 2014 as follows:

Workers' Compensation

| | Beginning Balance | Claims Incurred | Claims Paid | Ending Balance | Due Within One Year |
|------|----------------------|--------------------|----------------|-------------------|------------------------|
| 2014 | \$9,403 | \$1,566 | (\$1,813) | \$9,156 | \$2,013 |
| 2015 | 9,156 | 1,089 | (1,829) | 8,416 | 1,860 |

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Self-Insurance

| | <u>Beginning Balance</u> | <u>Claims Incurred</u> | <u>Claims Paid</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|------|------------------------------|----------------------------|------------------------|---------------------------|--------------------------------|
| 2014 | \$44,111 | \$11,874 | (\$8,320) | \$47,665 | \$13,366 |
| 2015 | 47,665 | 6,677 | (8,848) | 45,494 | 13,689 |

Employee Health Insurance

| | <u>Beginning Balance</u> | <u>Claims Incurred</u> | <u>Claims Paid</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|------|------------------------------|----------------------------|------------------------|---------------------------|--------------------------------|
| 2014 | \$2,488 | \$21,902 | (\$22,643) | \$1,747 | \$1,747 |
| 2015 | 1,747 | 23,142 | (23,605) | 1,284 | 1,284 |

The liabilities recorded for workers' compensation and self-insurance at December 31, 2015, are discounted liabilities. The discount rate used was 1.5 percent. The undiscounted liabilities are approximately \$976 and \$2,484 higher for workers' compensation and self-insurance, respectively.

Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 2025. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years. Rent expense totaled \$2,440 in 2015.

Minimum rental commitments under operating leases extending beyond one year at December 31, 2015, are as follows:

| | |
|-----------|-----------------|
| 2016 | \$6,390 |
| 2017 | 6,502 |
| 2018 | 6,435 |
| 2019 | 6,239 |
| 2020 | 5,720 |
| 2021-2025 | 19,317 |
| 2026-2030 | <u>16,247</u> |
| Total | <u>\$66,850</u> |

Benefit Plans

For the year ended December 31, 2015, the System implemented the provisions of GASB's Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Among other changes, these statements changed the manner in which governments account for their proportionate share of the net pension liability and deferred outflows of resources relating to contributions made by government employers. As a result of implementing these statements, the System was required to restate net position to the earliest period presented. The effect of the restatement on net position is as follows:

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| | |
|---|--------------------------|
| Net position as previously reported, December 31, 2014 | \$ 398,421 |
| Adjustment for net pension liability and deferred outflows of resources | <u>(293,613)</u> |
| Net position as restated, December 31, 2014 | <u>\$ 104,808</u> |

The effect of the restatement of beginning net position includes the beginning deferred outflows of resources for pension contributions made subsequent to the measurement date of the beginning net pension liability. Restatement for the beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions was not done because it was not practical to determine all such amounts. Additionally, the impact on the change in net position for fiscal year 2014 was not determined.

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 Member-Directed Plan — a defined contribution pension plan in which the member invests both 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 member and (vested) employer contributions plus any investment earnings; and the Combined Plan — a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. OPERS 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. 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 2014 CAFR for additional details.

Benefits in the Traditional Pension Plan for members are calculated on the basis of age, final average salary (FAS), and service credit. Members in transition Groups A and B are eligible for retirement benefits at age 60 with 60 contributing months 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 2.2 percent of final average salary multiplied by the actual years of service for the first 30 years of service credit and 2.5 percent for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2 percent for the first 35 years and a factor of 2.5 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 2014 CAFR 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

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receive a percentage reduction in the benefit amount. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for members in transition Groups A and B applies a factor of 1.0 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 1.0 percent to the member's FAS for the first 35 years of service. A factor of 1.25 percent is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions.

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

Other Benefits Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, an annual 3 percent cost-of-living adjustment is provided on the member's base benefit. Members retiring under the Combined Plan receive a 3 percent cost-of-living adjustment on the defined benefit portion of their benefit. A death benefit of \$500-\$2,500, determined by the number of years of service credit of the retiree, is paid to the beneficiary of a deceased retiree or disability benefit recipient under the Traditional Pension Plan and Combined Plan. Death benefits are not available to beneficiaries of Member-Directed Plan participants.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For the year ended December 31, 2015, the employee contribution rate was 10.0 percent of covered payroll and the System was required to contribute 14.0 percent of covered payroll for all covered benefits, including OPEB. For 2015, member and employer contribution rates were consistent across all three plans. The System's contributions to OPERS for the year end December 31, 2015 were \$61,686, equal to the statutorily required contributions for each year, made up of \$51,359 for the Traditional Pension Plan, \$2,137 for the Combined Plan and \$8,190 for the Member Directed Plan.

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

Pensions At December 31, 2015, the System reported a liability of \$348,619 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$1,454 for its proportionate share of the net pension asset related to the Combined Plan. The net pension liability and asset were measured as of December 31, 2014, 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, 2014). At December 31, 2014, the System's proportion was 2.89 percent for the Traditional Pension Plan, which was an increase of .02 from its proportion measured as of December 31, 2013, and 3.78 percent for the Combined Plan, which was an increase of .17 from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the System recognized pension expense for the Traditional Pension Plan, the Combined Plan, and the Member-Directed Plan of \$38,734, \$952, and \$6,061, respectively. At December 31, 2015, 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 |
|---|-----------------------------------|----------------------------------|
| Differences between Expected and Actual Experience | \$0 | \$6,125 |
| Net Difference between Projected and Actual | | |
| Earnings on Pension Plan Investments | 18,601 | 0 |
| Changes in Proportionate Share of Contributions | 1,762 | 0 |
| System Contributions Subsequent to the Measurement Date | 44,634 | 0 |
| Total Traditional Pension Plan | 64,997 | 6,125 |
| Differences between Expected and Actual Experience | 0 | 444 |
| Net Difference between Projected and Actual | | |
| Earnings on Pension Plan Investments | 89 | 0 |
| Changes in Proportionate Share of Contributions | 0 | 16 |
| System Contributions Subsequent to the Measurement Date | 1,738 | 0 |
| Total Combined Plan | 1,827 | 460 |
| Total All Plans | \$66,824 | \$6,585 |

The Traditional Pension Plan and the Combined Plan reported \$44,634 and \$1,738, respectively, as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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| Year Ending December 31: | Traditional Pension Plan | Combined Plan |
|--------------------------|-----------------------------|------------------|
| 2016 | \$2,637 | (\$32) |
| 2017 | 2,637 | (32) |
| 2018 | 4,313 | (32) |
| 2019 | 4,651 | (32) |
| 2020 | 0 | (55) |
| Thereafter | 0 | (188) |

Actuarial Assumptions – OPERS Traditional Pension Plan and Combined Plan

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 (Traditional Plan) and pension asset (Combined Plan) were determined by actuarial valuations as of December 31, 2014, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 68. Key methods and assumptions used in the latest actuarial valuations are presented below and pertain to both the Traditional Pension Plan and the Combined Plan.

| Actuarial Information | Traditional Pension Plan | Combined Plan |
|-----------------------------|--|--|
| Experience Study | 5 year Period Ended December 31,2010 | 5 year Period Ended December 31,2010 |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age |
| Actuarial Assumptions | | |
| Investment Rate of Return | 8.00% | 8.00% |
| Wage Inflation | 3.75% | 3.75% |
| Projection Salary Increases | 4.25% - 10.05% (includes wage inflation at 3.75%) | 4.25% - 10.05% (includes wage inflation at 3.75%) |
| Cost-of-Living Adjustments | 3.00% Simple | 3.00% Simple |

Mortality rates are 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 upon 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.

The discount rate used to measure the total pension liability was 8.0 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually

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required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for both the Traditional Pension Plan and the Combined Plan was applied to all periods of projected benefit payments to determine the total pension liability.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return for both the Traditional Pension Plan and the Combined Plan.

| Asset Class | Target Allocation for 2014 | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|-------------------------------|--|
| Fixed Income | 23.00% | 2.31% |
| Domestic Equities | 19.90 | 5.84 |
| Real Estate | 10.00 | 4.25 |
| Private Equity | 10.00 | 9.25 |
| International Equities | 19.10 | 7.40 |
| Other Investments | 18.00 | 4.59 |
| Total | 100.00% | 5.28% |

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

OPERS manages investment portfolios for the Defined Benefit portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio.

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report. Additional information supporting the preparation of the Schedules of Collective Pension Amounts and Employer Allocations (including the disclosures of the net pension liability/(asset) required supplementary information on the net position liability/(asset), and the unmodified audit opinion on the combined financial statements) is located at OPERS 2014 CAFR. This CAFR is available at www.opers.org or by contacting OPERS at: OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (800) 222-7377.

The following table presents the net pension liability (asset) calculated using the discount rate of 8.0 percent, and the expected net pension liability (asset) if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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| Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate | | | |
|---|-------------|------------------|-------------|
| | 1% Decrease | Current Discount | 1% Increase |
| Net Pension Liability/(Asset) | 7.0% | 8.0% | 9.0% |
| Traditional Pension Plan | \$641,359 | \$348,619 | \$102,061 |
| Combined Plan | 189 | (1,454) | (2,756) |

The Member-Directed Plan is a defined contribution plan in which at retirement, members 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, 2015.

Postemployment Benefits OPERS maintains a cost-sharing multiple employer defined benefit postemployment healthcare plan, which includes a medical plan, prescription drug program, and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits including postemployment healthcare coverage.

In order to qualify for post-employment healthcare coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Healthcare coverage of disability benefit recipients and qualified survivor benefit recipients is available. The healthcare coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. OPERS' eligibility requirements for post-employment healthcare coverage changed for those retiring on and after January 1, 2015. Details of the changes are available in the Plan Statement in the OPERS 2013 CAFR.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible benefit recipients. Authority to establish and amend healthcare benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. A copy may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

The Ohio Revised Code provided the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment healthcare benefits.

The employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, the employer contribution was 14.0 percent of earnable salary. The Ohio Revised Code limits the employer contribution to a rate not to exceed 14.0 percent of earnable salary. Active members do not make contributions to the OPEB plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to healthcare for members in the Traditional Plan and Combined Plan was 2.0 percent during calendar year 2015. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0 percent for both plans, as recommended by OPERS'

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actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the healthcare provided. Payment amounts vary depending on the coverage selected and the number of covered dependents. The System's contributions for 2015, 2014, and 2013 used to fund postemployment healthcare benefits were \$8,813, \$8,430, and \$3,921, respectively, which are included in the System's contractually required contribution of \$61,686, \$59,012, and \$54,891, for the years ended December 31, 2015, 2014, and 2013, respectively.

Changes to the healthcare plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the healthcare fund after the end of the transition period.

Restricted Net Position, Expendable and Nonexpendable

The System has a restricted expendable net position that is restricted by the master trust bond indenture and donors to a specific purpose. The Foundation has a restricted expendable net position that is restricted by the donors or grantors to a specific time or purpose. These net positions are designated for the following purposes at December 31, 2015:

| | <u>System</u> | <u>Foundation</u> | <u>Total</u> |
|---|-----------------|-------------------|-----------------|
| Restricted, Debt Service Payments | \$20,214 | \$0 | \$20,214 |
| Restricted, Capital Asset Use | 2,250 | 0 | 2,250 |
| Programmatic Activities of The MetroHealth System | 0 | 27,059 | 27,059 |
| Time Restrictions | 0 | 712 | 712 |
| Total | <u>\$22,464</u> | <u>\$27,771</u> | <u>\$50,235</u> |

The Foundation has restricted, nonexpendable net position in the amount of \$12,733 at December 31, 2015, that is restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

Related Transactions

The System received support from the Foundation in the amount of \$3,911 in 2015 which is recorded as grant revenue on the System's statement of activities. The outstanding receivable from the Foundation was \$851 at December 31, 2015, which is included in other receivables on the System's statement of net position. The System provided the Foundation in-kind support totaling \$1,823 in 2015. 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.

The System has established restricted funds to differentiate resources, the use of which is restricted by donors or grantors, from resources of general funds on which donors place no restrictions or that arise as a result of the operations of the System. A review of these restricted funds is performed annually to determine that funds, related to completed clinical trials and certain donated money, should be transferred to the Foundation. The amount transferred in 2015 was \$18.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Investment in Blended Component Unit

MHS Holdings LLC (LLC) was formed to acquire and own interests in certain health care businesses. During 2011, the System's 40 percent equity interest in CCF/MHS Renal Care Company, LTD., a joint venture with The Cleveland Clinic Foundation, which provides renal care (dialysis), was transferred to the LLC. As of June 2015, the System is the sole member of the LLC. Prior to this, the Foundation owned 1 percent of the LLC. Because the LLC is considered to be a blended equity component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. At December 31, 2015, the LLC had a balance of \$8,087 that is included in other assets on the statement of net position, which essentially represents the LLC's interest in CCF/MHS Renal Care Company LTD. In 2015, the LLC recorded other income of \$2,184 that is included in the statement of activities. The LLC holds no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2015. The LLC received distributions of \$1,960 in 2015.

MHS Purchasing LLC (MHS) was formed during 2012 to own an interest in Premier Purchasing Partners, L.P. (Premier). Premier is a group purchasing organization that provides the group greater bargaining power for cost of materials. Because MHS is considered to be a blended component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. Prior to 2012, this ownership interest was held by the Foundation. At December 31, 2015, MHS had a balance of \$2,761 that is included in other assets in the System's statement of net position, which essentially represents MHS's interest in Premier. MHS held no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2015.

Effective October 1, 2013, Premier reorganized to convert to a public company. From this reorganization, MHS received proceeds of \$1,221 and Class B unites that vest over a seven-year period. As a result of this conversion, MHS recognized a gain of \$1,221, a loss on original investment of (\$643) and a reduction in medical supplies expense of \$306 related to vesting in Class B units. In 2015, MHS recorded a reduction to medical supplies expense of \$1,197, related to vesting of the Class B units, which is included in the System's statement of activities.

Conditional Promises to Give

In May 2014, the Foundation received a conditional pledge in the form of a challenge grant totaling \$1,000,000. During 2014, the Foundation received \$250,000. Of this amount, \$204,070 was reflected as a refundable advance because the conditions associated with this portion of the balance had not been met. During 2015, the Foundation met the conditions associated with the entire grant and recorded the remaining balance of \$954,070 as gift and grant income. At December 31, 2015, \$500,000 is included in the pledge receivable balance.

Commitments and Contingencies

CMS Recovery Audit Contractor Program Congress passed the Medicare Modernization Act in 2003, which among other things established a three-year demonstration of the Medicare Recovery Audit Contractor (RAC) program. The RAC program identified and corrected a significant amount of improper overpayments to providers. In 2006, Congress passed the Tax Relief and Health Care Act of 2006 which authorized the expansion of the RAC program to all 50 states by 2010. The Centers for Medicare and Medicaid Services (CMS) has rolled out this program nationally.

Purchase Commitments As of December 31, 2015, the System had contractual commitments for various projects totaling approximately \$93,319. Projects with large contractual commitments include \$51,986 for

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

the expansion of the Critical Care Pavilion, \$26,403 for construction and equipment costs for the new Brecksville Health Center, \$2,237 for campus transformation startup costs, \$968 for the emergency department expansion at Parma and Cleveland Heights, \$877 for system-wide roof repairs, \$780 for the reconfiguration of the main campus emergency department space and \$737 for the implementation of the Infor Enterprise software. These projects are being funded with operating funds and bond project funds.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursements 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.

Note 29 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapters 343 and 3734 of the Ohio Revised Code. The Corporation is directed by a three-member Board of Directors comprised of one individual appointed by the Cuyahoga County Executive, an individual appointed by the President of the Cuyahoga County Council, and an individual appointed by the joint selection of Destination Cleveland and the Greater Cleveland Partnership. The Corporation promotes the common good and general welfare of residents of Cuyahoga County by enhancing the creation of new employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center and Global Center for Health Innovation.

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

Summary of Significant Accounting Policies

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 enterprise accounting to maintain its financial records during the year. 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.

The Corporation uses a single enterprise fund 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.

Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Corporation finances and meets the cash flow needs of its enterprise activity.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Corporation's financial statements are prepared using the accrual basis of accounting. On the accrual basis, revenue is recorded on exchange transactions when the exchange takes place. Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include capital contributions. Expenses are recognized at the time they are incurred.

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2015, for 2016 services, has been recorded as unearned.

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 operating grants 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.

Contributions of Capital Contributions of capital in the financial statements arise from outside contributions of capital assets and contributions of resources restricted to capital acquisition.

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 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, 2015, \$11,038,672 of the Corporation's bank balance of \$11,288,672 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, 2015, consisted of accounts (special event rental space) and intergovernmental and a lease receivable from Cuyahoga County. All receivables, except the lease receivable, are expected to be collected within one year. A portion of the accounts receivable includes an amount the Corporation will not collect within one year. During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc.

| | Accounts Receivable | Estimated Uncollectible | Net Receivable |
|---------------------------------|------------------------|----------------------------|-------------------|
| Allowance for Doubtful Accounts | <u>\$198,079</u> | <u>\$19,725</u> | <u>\$178,354</u> |

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties,

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2015, the lease receivable is \$321,596,617.

Long-term Obligations

| | Outstanding 12/31/2014 | Additions | Reductions | Outstanding 12/31/2015 | Amount Due in One Year |
|--------------|---------------------------|------------|---------------------|---------------------------|---------------------------|
| Loan Payable | <u>\$341,404,335</u> | <u>\$0</u> | <u>\$19,807,718</u> | <u>\$321,596,617</u> | <u>\$20,794,437</u> |

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

| Year | Principal | Interest |
|-----------|----------------------|----------------------|
| 2015 | \$20,794,437 | \$15,205,563 |
| 2016 | 21,830,309 | 14,169,691 |
| 2017 | 22,917,783 | 13,082,217 |
| 2018 | 24,059,430 | 11,940,570 |
| 2019 | 25,257,947 | 10,742,053 |
| 2020-2024 | 146,464,394 | 33,535,606 |
| 2025-2027 | <u>60,272,317</u> | <u>2,727,683</u> |
| Total | <u>\$321,596,617</u> | <u>\$101,403,383</u> |

Benefit and Postemployment Plan

The employees of the Corporation are eligible to participate in the management company's 401(k) Plan, under which employees can make elective deferrals as provided for under Internal Revenue Code section 401k. The management company may make a discretionary matching contribution for each employee participating in the plan.

Operating Lease Obligations

The Corporation has a non-cancellable operating lease for office equipment. The future minimum required lease payments are as follows:

| Year Ending December 31, | Office Equipment |
|--------------------------|---------------------|
| 2016 | \$6,020 |
| 2017 | 6,020 |
| 2018 | <u>3,010</u> |
| Total | <u>\$15,050</u> |

Net rental expense for the year ended December 31, 2015, was \$16,893.

On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). The Corporation is to

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

Risk Management

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

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

| <u>Type of Coverage</u> | <u>Coverage</u> | <u>Deductible</u> |
|-------------------------|-----------------|-------------------|
| General Liability: | | |
| Each Occurrence | \$1,000,000 | \$0 |
| Personal Injury | 1,000,000 | 0 |
| General Aggregate | 3,000,000 | 0 |
| Employer Liability: | | |
| Each Accident | 1,000,000 | 0 |
| Each Employee | 1,000,000 | 0 |
| Policy Limit | 1,000,000 | 0 |
| Rented Equipment | 100,000 | 0 |
| Automobile Liability | 1,000,000 | 1,000 |
| Umbrella Liability | 25,000,000 | 0 |
| Liquor Liability | 1,000,000 | 0 |
| Crime | 5,000,000 | 0 |
| Employment Practices | 3,000,000 | 0 |
| Professional Liability | 2,000,000 | 150,000 |

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 Two Years (1)

| | 2014 | 2013 |
|---|---------------|---------------|
| County's Proportion of the Net Pension Liability | 2.9764010% | 2.9764010% |
| County's Proportionate Share of the Net Pension Liability | \$351,807,480 | \$343,861,322 |
| County's Covered-Employee Payroll | \$353,958,294 | \$347,925,638 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll | 99.39% | 98.83% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 86.45% | 86.36% |

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior year end.

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 Three Fiscal Years (1)

| | 2015 | 2014 | 2013 |
|---|--------------|--------------|--------------|
| County's Proportion of the Net Pension Liability | 0.05189344% | 0.06620823% | 0.06620823% |
| County's Proportionate Share of the Net Pension Liability | \$14,341,829 | \$16,104,131 | \$19,183,138 |
| County's Covered-Employee Payroll | \$5,414,214 | \$7,285,008 | \$9,006,103 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll | 264.89% | 221.06% | 213.00% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 72.10% | 74.70% | 69.30% |

(1) Information prior to 2013 is not available.

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

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

| | <u>2015</u> | <u>2014</u> | <u>2013</u> |
|---|---------------------|---------------------|---------------------|
| Contractually Required Contribution | \$44,111,406 | \$42,938,390 | \$45,669,229 |
| Contributions in Relation to the Contractually Required Contribution | <u>(44,111,406)</u> | <u>(42,938,390)</u> | <u>(45,669,229)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered-Employee Payroll | \$363,357,034 | \$353,958,294 | \$347,925,638 |
| Contributions as a Percentage of Covered-Employee Payroll | 12.14% | 12.13% | 13.13% |

(1) Information prior to 2013 is not available.

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

| | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> |
|---|-------------------|-------------------|--------------------|--------------------|
| Contractually Required Contribution | \$677,296 | \$828,045 | \$1,270,358 | \$1,227,072 |
| Contributions in Relation to the Contractually Required Contribution | <u>(677,296)</u> | <u>(828,045)</u> | <u>(1,270,358)</u> | <u>(1,227,072)</u> |
| Contribution Deficiency (Excess) | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |
| County Covered-Employee Payroll | \$4,837,829 | \$6,120,027 | \$9,771,985 | \$9,439,015 |
| Contributions as a Percentage of Covered-Employee Payroll | 14.00% | 13.53% | 13.00% | 13.00% |

| <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$1,332,865 | \$1,425,180 | \$1,500,000 | \$1,600,000 | \$1,600,000 | \$1,700,000 |
| <u>(1,332,865)</u> | <u>(1,425,180)</u> | <u>(1,500,000)</u> | <u>(1,600,000)</u> | <u>(1,600,000)</u> | <u>(1,700,000)</u> |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| \$10,252,808 | \$10,962,923 | \$11,538,462 | \$12,307,692 | \$12,307,692 | \$13,076,923 |
| 13.00% | 13.00% | 13.00% | 13.00% | 13.00% | 13.00% |

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Motor Vehicle Gas Tax – To account for and report revenue derived from the motor vehicle gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge maintenance and construction.

Real Estate Assessment – To account for and report restricted State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Alcohol, Drug and Mental Health Board – To account for and report a Countywide 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 restricted Federal, State, and local revenues 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 restricted grant monies received to be used for adult treatment services.

Victim Assistance – To account for and report grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

Youth Services – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Other Judicial – To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court, and The Internet Crimes against Children Program.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Other Legislative and Executive – To account for and report various revenue which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and Polling Place Accessibility programs are some of the services provided.

Other Health and Safety – To account for and report grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, State Homeland Security program, Ryan White program, and the Regional Collaboration Project.

Other Public Works – To account for and report grant monies which are restricted to various public works. Projects include the Great Lakes Restoration, River Habitat Restoration, and the Towpath-ODNR project.

Other Social Services – To account for and report property taxes and grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, United Way of Greater Cleveland, and the Adoption Opportunities Grant.

Litter Prevention and Recycling – To account for and report grant monies restricted for the County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

Children Services – To account for and report a County-wide property tax levy and State grants restricted to the support and placement of children.

Sports Facilities Enhancement – To account for and report the distribution of excise tax bond proceeds to the major privately owned sports facilities restricted for enhancements to those facilities.

Convention Center – To account for and report proceeds from the convention center naming rights which are shared with the City of Cleveland and restricted for maintenance of the convention center and Global Center for Health Innovation.

Convention Center Hotel – To account for and report debt monies restricted for the operation of the convention center hotel. The fund did not have any budgetary activity in 2015; therefore, budgetary information is not provided.

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, committed or assigned 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 restricted for major capital improvement expenditures.

Road Capital Projects – To account for and report grant monies restricted to constructing or improving County roads and bridges.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

| | Nonmajor Special Revenue Funds | Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|-------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$226,902,206 | \$9,245,807 | \$79,583,934 | \$315,731,947 |
| Cash and Cash Equivalents | | | | |
| In Segregated Accounts | 4,006,417 | 0 | 0 | 4,006,417 |
| Accrued Interest Receivable | 181,339 | 0 | 126,185 | 307,524 |
| Accounts Receivable | 1,974,367 | 0 | 0 | 1,974,367 |
| Intergovernmental Receivable | 16,461,667 | 3,870,871 | 5,799,842 | 26,132,380 |
| Property Taxes Receivable | 87,778,292 | 27,325,717 | 0 | 115,104,009 |
| Loans Receivable | 44,717,604 | 20,197,382 | 0 | 64,914,986 |
| Restricted Assets: | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 48,714,462 | 34,079,008 | 0 | 82,793,470 |
| <i>Total Assets</i> | <u>\$430,736,354</u> | <u>\$94,718,785</u> | <u>\$85,509,961</u> | <u>\$610,965,100</u> |
| Liabilities | | | | |
| Accounts Payable | \$16,374,511 | \$0 | \$84,402 | \$16,458,913 |
| Accrued Wages | 678,625 | 0 | 0 | 678,625 |
| Contracts Payable | 0 | 0 | 3,997,479 | 3,997,479 |
| Intergovernmental Payable | 9,701,131 | 0 | 0 | 9,701,131 |
| Interfund Payable | 5,490,656 | 0 | 0 | 5,490,656 |
| <i>Total Liabilities</i> | <u>32,244,923</u> | <u>0</u> | <u>4,081,881</u> | <u>36,326,804</u> |
| Deferred Inflows of Resources | | | | |
| Property Taxes | 69,356,877 | 22,120,189 | 0 | 91,477,066 |
| Unavailable Revenue | 26,363,550 | 6,601,650 | 2,107,316 | 35,072,516 |
| <i>Total Deferred Inflows of Resources</i> | <u>95,720,427</u> | <u>28,721,839</u> | <u>2,107,316</u> | <u>126,549,582</u> |
| Fund Balances | | | | |
| Restricted | 304,984,706 | 65,996,946 | 79,320,764 | 450,302,416 |
| Unassigned (Deficit) | (2,213,702) | 0 | 0 | (2,213,702) |
| <i>Total Fund Balances</i> | <u>302,771,004</u> | <u>65,996,946</u> | <u>79,320,764</u> | <u>448,088,714</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$430,736,354</u> | <u>\$94,718,785</u> | <u>\$85,509,961</u> | <u>\$610,965,100</u> |

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

| | Nonmajor Special Revenue Funds | Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|---|-------------------------|--|--|
| Revenues | | | | |
| Property Taxes | \$70,945,169 | \$19,948,347 | \$140,868 | \$91,034,384 |
| Excise Tax | 5,039,531 | 0 | 0 | 5,039,531 |
| Payment in Lieu of Taxes | 0 | 14,944,600 | 0 | 14,944,600 |
| Charges for Services | 38,154,973 | 418,495 | 0 | 38,573,468 |
| Licenses and Permits | 2,759,657 | 0 | 0 | 2,759,657 |
| Fines and Forfeitures | 2,908,885 | 0 | 0 | 2,908,885 |
| Intergovernmental | 163,029,871 | 5,973,272 | 24,145,023 | 193,148,166 |
| Interest | 349,931 | 2,915,529 | 608,432 | 3,873,892 |
| Contributions and Donations | 973,708 | 0 | 0 | 973,708 |
| Other | 2,461,359 | 1,899,073 | 3,169,186 | 7,529,618 |
| <i>Total Revenues</i> | <u>286,623,084</u> | <u>46,099,316</u> | <u>28,063,509</u> | <u>360,785,909</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 19,242,816 | 9,463,717 | 0 | 28,706,533 |
| Judicial | 77,516,774 | 0 | 0 | 77,516,774 |
| Public Works | 27,251,251 | 0 | 0 | 27,251,251 |
| Health and Safety | 74,597,098 | 0 | 0 | 74,597,098 |
| Social Services | 67,314,534 | 0 | 0 | 67,314,534 |
| Community Development | 45,800,018 | 0 | 0 | 45,800,018 |
| Capital Outlay | 0 | 0 | 42,190,506 | 42,190,506 |
| Debt Service: | | | | |
| Principal Retirement | 1,787,932 | 44,175,000 | 0 | 45,962,932 |
| Interest and Fiscal Charges | 1,294,652 | 48,708,779 | 0 | 50,003,431 |
| Issuance Costs | 0 | 890,590 | 0 | 890,590 |
| <i>Total Expenditures</i> | <u>314,805,075</u> | <u>103,238,086</u> | <u>42,190,506</u> | <u>460,233,667</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(28,181,991)</u> | <u>(57,138,770)</u> | <u>(14,126,997)</u> | <u>(99,447,758)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 0 | 432,435 | 432,435 |
| Revenue Bonds Issued | 69,483,118 | 181,882 | 0 | 69,665,000 |
| Premium on Revenue Bonds | 0 | 9,904,628 | 0 | 9,904,628 |
| Discount on Revenue Bonds | 0 | (22,081) | 0 | (22,081) |
| Transfers In | 36,852,669 | 41,205,438 | 40,622,018 | 118,680,125 |
| Transfers Out | (11,894,578) | (104) | (22,121,699) | (34,016,381) |
| <i>Total Other Financing Sources (Uses)</i> | <u>94,441,209</u> | <u>51,269,763</u> | <u>18,932,754</u> | <u>164,643,726</u> |
| <i>Net Change in Fund Balances</i> | <u>66,259,218</u> | <u>(5,869,007)</u> | <u>4,805,757</u> | <u>65,195,968</u> |
| <i>Fund Balances Beginning of Year</i> | <u>236,511,786</u> | <u>71,865,953</u> | <u>74,515,007</u> | <u>382,892,746</u> |
| <i>Fund Balances End of Year</i> | <u>\$302,771,004</u> | <u>\$65,996,946</u> | <u>\$79,320,764</u> | <u>\$448,088,714</u> |

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Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

| | Motor Vehicle Gas Tax | Real Estate Assessment | Alcohol, Drug and Mental Health Board | Cuyahoga Support Enforcement | Delinquent Real Estate Assessment |
|---|--------------------------|---------------------------|---|------------------------------------|---|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$51,733,106 | \$18,044,524 | \$19,365,723 | \$466,229 | \$10,009,317 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Receivable | 122,052 | 0 | 0 | 0 | 0 |
| Accounts Receivable | 231,937 | 0 | 0 | 815,523 | 9,550 |
| Intergovernmental Receivable | 8,378,295 | 0 | 1,491,911 | 263,486 | 0 |
| Property Taxes Receivable | 0 | 0 | 45,003,239 | 6,112,699 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Restricted Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$60,465,390</u> | <u>\$18,044,524</u> | <u>\$65,860,873</u> | <u>\$7,657,937</u> | <u>\$10,018,867</u> |
| Liabilities | | | | | |
| Accounts Payable | \$815,967 | \$0 | \$4,565,201 | \$33,406 | \$256,152 |
| Accrued Wages | 110,505 | 61,163 | 51,866 | 192,556 | 22,195 |
| Intergovernmental Payable | 2,025,812 | 9,389 | 692,614 | 3,200,770 | 428,180 |
| Interfund Payable | 109,450 | 41,855 | 1,501 | 140,776 | 7,369 |
| <i>Total Liabilities</i> | <u>3,061,734</u> | <u>112,407</u> | <u>5,311,182</u> | <u>3,567,508</u> | <u>713,896</u> |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 0 | 0 | 35,558,724 | 4,829,870 | 0 |
| Unavailable Revenue | 5,168,979 | 0 | 10,853,883 | 1,474,261 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>5,168,979</u> | <u>0</u> | <u>46,412,607</u> | <u>6,304,131</u> | <u>0</u> |
| Fund Balances | | | | | |
| Restricted | 52,234,677 | 17,932,117 | 14,137,084 | 0 | 9,304,971 |
| Unassigned (Deficit) | 0 | 0 | 0 | (2,213,702) | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>52,234,677</u> | <u>17,932,117</u> | <u>14,137,084</u> | <u>(2,213,702)</u> | <u>9,304,971</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$60,465,390</u> | <u>\$18,044,524</u> | <u>\$65,860,873</u> | <u>\$7,657,937</u> | <u>\$10,018,867</u> |

| County Land Reutilization | Court | Solid Waste | Community Development | Other Community Development | Treatment Alternatives for Safer Communities | Victim Assistance |
|---------------------------------|--------------------|--------------------|--------------------------|-----------------------------------|---|----------------------|
| \$1,419,615 | \$8,391,666 | \$3,550,573 | \$24,265,765 | \$914,653 | \$1,159,247 | \$44,940 |
| 0 | 0 | 0 | 4,006,417 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,902 | 0 | 0 | 0 |
| 0 | 165,632 | 0 | 139,808 | 91,934 | 39,143 | 11,987 |
| 0 | 0 | 58,061 | 961,721 | 0 | 120,376 | 139,908 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 44,717,604 | 0 | 0 | 0 |
| 0 | 0 | 0 | 553,435 | 0 | 0 | 0 |
| <u>\$1,419,615</u> | <u>\$8,557,298</u> | <u>\$3,608,634</u> | <u>\$74,646,652</u> | <u>\$1,006,587</u> | <u>\$1,318,766</u> | <u>\$196,835</u> |
| \$0 | \$193,125 | \$39,843 | \$1,946,347 | \$0 | \$7,742 | \$53,531 |
| 0 | 18,818 | 5,821 | 14,837 | 3,134 | 18,139 | 12,056 |
| 0 | 2,888 | 55,148 | 2,328,182 | 481 | 2,784 | 14,962 |
| 0 | 5,404 | 325 | 932 | 458 | 2,024 | 1,159 |
| 0 | 220,235 | 101,137 | 4,290,298 | 4,073 | 30,689 | 81,708 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,419,615 | 8,337,063 | 3,507,497 | 70,356,354 | 1,002,514 | 1,288,077 | 115,127 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,419,615 | 8,337,063 | 3,507,497 | 70,356,354 | 1,002,514 | 1,288,077 | 115,127 |
| <u>\$1,419,615</u> | <u>\$8,557,298</u> | <u>\$3,608,634</u> | <u>\$74,646,652</u> | <u>\$1,006,587</u> | <u>\$1,318,766</u> | <u>\$196,835</u> |

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

| | Youth Services | Other Judicial | Other Legislative and Executive | Other Health and Safety | Other Public Works |
|---|--------------------|---------------------|---------------------------------------|-------------------------------|--------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,510,053 | \$12,085,675 | \$8,779,750 | \$13,854,890 | \$909,024 |
| Cash and Cash Equivalents | | | | | |
| In Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 55,367 | 0 | 2,018 |
| Accounts Receivable | 40,762 | 223,402 | 52,593 | 63,079 | 0 |
| Intergovernmental Receivable | 0 | 1,853,764 | 0 | 774,064 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 3,425,559 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Restricted Assets: | | | | | |
| Equity in Pooled Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$2,550,815</u> | <u>\$14,162,841</u> | <u>\$8,887,710</u> | <u>\$18,117,592</u> | <u>\$911,042</u> |
| Liabilities | | | | | |
| Accounts Payable | \$288,945 | \$1,225,384 | \$27,883 | \$2,172,929 | \$0 |
| Accrued Wages | 32,336 | 100,028 | 1,091 | 34,080 | 0 |
| Intergovernmental Payable | 4,964 | 162,729 | 28,938 | 556,562 | 0 |
| Interfund Payable | 54,565 | 18,856 | 48 | 25,551 | 0 |
| <i>Total Liabilities</i> | <u>380,810</u> | <u>1,506,997</u> | <u>57,960</u> | <u>2,789,122</u> | <u>0</u> |
| Deferred Inflows of Resources | | | | | |
| Property Taxes | 0 | 0 | 0 | 2,706,661 | 0 |
| Unavailable Revenue | 0 | 0 | 0 | 826,176 | 0 |
| <i>Total Deferred Inflows of Resources</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,532,837</u> | <u>0</u> |
| Fund Balances | | | | | |
| Restricted | 2,170,005 | 12,655,844 | 8,829,750 | 11,795,633 | 911,042 |
| Unassigned (Deficit) | 0 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances (Deficit)</i> | <u>2,170,005</u> | <u>12,655,844</u> | <u>8,829,750</u> | <u>11,795,633</u> | <u>911,042</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$2,550,815</u> | <u>\$14,162,841</u> | <u>\$8,887,710</u> | <u>\$18,117,592</u> | <u>\$911,042</u> |

| Other Social Services | Litter Prevention and Recycling | Children Services | Sports Facilities Enhancement | Convention Center | Convention Center Hotel | Total Nonmajor Special Revenue Funds |
|-----------------------------|---------------------------------------|----------------------|-------------------------------------|----------------------|-------------------------------|---|
| \$4,460,999 | \$0 | \$40,704,201 | \$4,052,256 | \$180,000 | \$0 | \$226,902,206 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,006,417 |
| 0 | 0 | 0 | 0 | 0 | 0 | 181,339 |
| 89,017 | 0 | 0 | 0 | 0 | 0 | 1,974,367 |
| 50,804 | 54,000 | 2,315,277 | 0 | 0 | 0 | 16,461,667 |
| 1,143,269 | 0 | 32,093,526 | 0 | 0 | 0 | 87,778,292 |
| 0 | 0 | 0 | 0 | 0 | 0 | 44,717,604 |
| 0 | 0 | 0 | 43,409,351 | 0 | 4,751,676 | 48,714,462 |
| <u>\$5,744,089</u> | <u>\$54,000</u> | <u>\$75,113,004</u> | <u>\$47,461,607</u> | <u>\$180,000</u> | <u>\$4,751,676</u> | <u>\$430,736,354</u> |
| \$193,530 | \$21,670 | \$4,487,856 | \$0 | \$45,000 | \$0 | \$16,374,511 |
| 0 | 0 | 0 | 0 | 0 | 0 | 678,625 |
| 32,033 | 0 | 154,695 | 0 | 0 | 0 | 9,701,131 |
| 0 | 31,130 | 5,049,253 | 0 | 0 | 0 | 5,490,656 |
| <u>225,563</u> | <u>52,800</u> | <u>9,691,804</u> | <u>0</u> | <u>45,000</u> | <u>0</u> | <u>32,244,923</u> |
| 903,339 | 0 | 25,358,283 | 0 | 0 | 0 | 69,356,877 |
| <u>275,734</u> | <u>0</u> | <u>7,764,517</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>26,363,550</u> |
| <u>1,179,073</u> | <u>0</u> | <u>33,122,800</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>95,720,427</u> |
| 4,339,453 | 1,200 | 32,298,400 | 47,461,607 | 135,000 | 4,751,676 | 304,984,706 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(2,213,702)</u> |
| <u>4,339,453</u> | <u>1,200</u> | <u>32,298,400</u> | <u>47,461,607</u> | <u>135,000</u> | <u>4,751,676</u> | <u>302,771,004</u> |
| <u>\$5,744,089</u> | <u>\$54,000</u> | <u>\$75,113,004</u> | <u>\$47,461,607</u> | <u>\$180,000</u> | <u>\$4,751,676</u> | <u>\$430,736,354</u> |

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

| | Motor Vehicle Gas Tax | Real Estate Assessment | Alcohol, Drug and Mental Health Board | Cuyahoga Support Enforcement | Delinquent Real Estate Assessment |
|---|--------------------------|---------------------------|---|------------------------------------|---|
| Revenues | | | | | |
| Property Taxes | \$0 | \$0 | \$36,633,786 | \$1,929,277 | \$0 |
| Excise Tax | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 37,869 | 15,004,280 | 83,593 | 4,663,521 | 5,467,030 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 753,584 |
| Fines and Forfeitures | 320,347 | 0 | 0 | 0 | 107,500 |
| Intergovernmental | 28,534,112 | 218,770 | 26,563,176 | 23,322,185 | 0 |
| Interest | 337,579 | 0 | 0 | 0 | 0 |
| Contributions and Donations | 0 | 0 | 19,431 | 0 | 0 |
| Other | 108,527 | 1,386 | 154,807 | 71,879 | 0 |
| <i>Total Revenues</i> | <u>29,338,434</u> | <u>15,224,436</u> | <u>63,454,793</u> | <u>29,986,862</u> | <u>6,328,114</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 10,067,087 | 0 | 0 | 1,512,124 |
| Judicial | 0 | 0 | 0 | 30,525,475 | 4,565,948 |
| Public Works | 24,978,250 | 0 | 0 | 0 | 0 |
| Health and Safety | 0 | 0 | 62,504,595 | 0 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 |
| Community Development | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 717,932 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 88,395 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>25,784,577</u> | <u>10,067,087</u> | <u>62,504,595</u> | <u>30,525,475</u> | <u>6,078,072</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>3,553,857</u> | <u>5,157,349</u> | <u>950,198</u> | <u>(538,613)</u> | <u>250,042</u> |
| Other Financing Sources (Uses) | | | | | |
| Revenue Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 5,812,486 | 0 | 0 | 0 | 0 |
| Transfers Out | (9,018,296) | (1,427,885) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(3,205,810)</u> | <u>(1,427,885)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 348,047 | 3,729,464 | 950,198 | (538,613) | 250,042 |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>51,886,630</u> | <u>14,202,653</u> | <u>13,186,886</u> | <u>(1,675,089)</u> | <u>9,054,929</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$52,234,677</u> | <u>\$17,932,117</u> | <u>\$14,137,084</u> | <u>(\$2,213,702)</u> | <u>\$9,304,971</u> |

| County Land Reutilization | Court | Solid Waste | Community Development | Other Community Development | Treatment Alternatives For Safer Communities | Victim Assistance |
|---------------------------------|--------------------|--------------------|--------------------------|-----------------------------------|---|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7,094,082 | 1,406,806 | 1,872,328 | 23,235 | 87,900 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 933,999 | 0 | 0 | 0 | 0 | 0 |
| 0 | 3,413 | 85,935 | 21,045,947 | 109,751 | 1,169,442 | 722,604 |
| 0 | 0 | 0 | 3,720 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 5,250 | 0 | 0 |
| 0 | 16 | 9,615 | 551,876 | 1,750 | 371,086 | 21,275 |
| <u>7,094,082</u> | <u>2,344,234</u> | <u>1,967,878</u> | <u>21,624,778</u> | <u>204,651</u> | <u>1,540,528</u> | <u>743,879</u> |
| 7,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 2,714,624 | 0 | 0 | 0 | 1,695,670 | 2,240,612 |
| 0 | 0 | 2,005,995 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 18,670,457 | 9,790,794 | 0 | 0 |
| 0 | 0 | 0 | 1,070,000 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,206,257 | 0 | 0 | 0 |
| <u>7,000,000</u> | <u>2,714,624</u> | <u>2,005,995</u> | <u>20,946,714</u> | <u>9,790,794</u> | <u>1,695,670</u> | <u>2,240,612</u> |
| <u>94,082</u> | <u>(370,390)</u> | <u>(38,117)</u> | <u>678,064</u> | <u>(9,586,143)</u> | <u>(155,142)</u> | <u>(1,496,733)</u> |
| 0 | 0 | 0 | 0 | 9,000,000 | 0 | 0 |
| 0 | 0 | 0 | 17,642,021 | 737,098 | 478,681 | 1,753,015 |
| 0 | (242,517) | (2,788) | 0 | 0 | 0 | (44,364) |
| <u>0</u> | <u>(242,517)</u> | <u>(2,788)</u> | <u>17,642,021</u> | <u>9,737,098</u> | <u>478,681</u> | <u>1,708,651</u> |
| 94,082 | (612,907) | (40,905) | 18,320,085 | 150,955 | 323,539 | 211,918 |
| <u>1,325,533</u> | <u>8,949,970</u> | <u>3,548,402</u> | <u>52,036,269</u> | <u>851,559</u> | <u>964,538</u> | <u>(96,791)</u> |
| <u>\$1,419,615</u> | <u>\$8,337,063</u> | <u>\$3,507,497</u> | <u>\$70,356,354</u> | <u>\$1,002,514</u> | <u>\$1,288,077</u> | <u>\$115,127</u> |

(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, 2015

| | Youth Services | Other Judicial | Other Legislative and Executive | Other Health and Safety | Other Public Works |
|---|---------------------------|----------------------------|---------------------------------------|-------------------------------|--------------------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$907,659 | \$0 |
| Excise Tax | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 2,063,620 | 183,394 | 160,753 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 1,490,507 | 0 |
| Fines and Forfeitures | 0 | 553,161 | 0 | 878,600 | 0 |
| Intergovernmental | 4,663,282 | 18,122,298 | 20,000 | 4,849,142 | 0 |
| Interest | 0 | 0 | 1,411 | 0 | 6,271 |
| Contributions and Donations | 0 | 25,000 | 210,000 | 1,527 | 0 |
| Other | 38,525 | 813,313 | 15,585 | 80,904 | 0 |
| <i>Total Revenues</i> | <u>4,701,807</u> | <u>21,577,392</u> | <u>430,390</u> | <u>8,369,092</u> | <u>6,271</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 0 | 663,605 | 0 | 0 |
| Judicial | 5,857,566 | 29,916,879 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 133,871 |
| Health and Safety | 0 | 0 | 0 | 12,092,503 | 0 |
| Social Services | 0 | 0 | 0 | 0 | 0 |
| Community Development | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>5,857,566</u> | <u>29,916,879</u> | <u>663,605</u> | <u>12,092,503</u> | <u>133,871</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,155,759)</u> | <u>(8,339,487)</u> | <u>(233,215)</u> | <u>(3,723,411)</u> | <u>(127,600)</u> |
| Other Financing Sources (Uses) | | | | | |
| Revenue Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 5,138,321 | 545,582 | 4,648,904 | 0 |
| Transfers Out | 0 | (140,000) | (31,453) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>4,998,321</u> | <u>514,129</u> | <u>4,648,904</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>(1,155,759)</u> | <u>(3,341,166)</u> | <u>280,914</u> | <u>925,493</u> | <u>(127,600)</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>3,325,764</u> | <u>15,997,010</u> | <u>8,548,836</u> | <u>10,870,140</u> | <u>1,038,642</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u><u>\$2,170,005</u></u> | <u><u>\$12,655,844</u></u> | <u><u>\$8,829,750</u></u> | <u><u>\$11,795,633</u></u> | <u><u>\$911,042</u></u> |

| Other Social Services | Litter Prevention and Recycling | Children Services | Sports Facilities Enhancement | Convention Center | Convention Center Hotel | Total Nonmajor Special Revenue Funds |
|-----------------------------|---------------------------------------|----------------------|-------------------------------------|----------------------|-------------------------------|---|
| \$1,706,290 | \$0 | \$29,768,157 | \$0 | \$0 | \$0 | \$70,945,169 |
| 0 | 0 | 0 | 5,039,531 | 0 | 0 | 5,039,531 |
| 6,562 | 0 | 0 | 0 | 0 | 0 | 38,154,973 |
| 115,566 | 0 | 0 | 0 | 400,000 | 0 | 2,759,657 |
| 115,278 | 0 | 0 | 0 | 0 | 0 | 2,908,885 |
| 342,560 | 115,700 | 33,141,554 | 0 | 0 | 0 | 163,029,871 |
| 0 | 0 | 0 | 0 | 0 | 950 | 349,931 |
| 712,500 | 0 | 0 | 0 | 0 | 0 | 973,708 |
| 74,471 | 0 | 146,344 | 0 | 0 | 0 | 2,461,359 |
| 3,073,227 | 115,700 | 63,056,055 | 5,039,531 | 400,000 | 950 | 286,623,084 |
| 0 | 0 | 0 | 0 | 0 | 0 | 19,242,816 |
| 0 | 0 | 0 | 0 | 0 | 0 | 77,516,774 |
| 0 | 133,135 | 0 | 0 | 0 | 0 | 27,251,251 |
| 0 | 0 | 0 | 0 | 0 | 0 | 74,597,098 |
| 1,313,151 | 0 | 66,001,383 | 0 | 0 | 0 | 67,314,534 |
| 0 | 0 | 0 | 17,073,767 | 265,000 | 0 | 45,800,018 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,787,932 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,294,652 |
| 1,313,151 | 133,135 | 66,001,383 | 17,073,767 | 265,000 | 0 | 314,805,075 |
| 1,760,076 | (17,435) | (2,945,328) | (12,034,236) | 135,000 | 950 | (28,181,991) |
| 0 | 0 | 0 | 60,483,118 | 0 | 0 | 69,483,118 |
| 96,561 | 0 | 0 | 0 | 0 | 0 | 36,852,669 |
| 0 | 0 | 0 | (987,275) | 0 | 0 | (11,894,578) |
| 96,561 | 0 | 0 | 59,495,843 | 0 | 0 | 94,441,209 |
| 1,856,637 | (17,435) | (2,945,328) | 47,461,607 | 135,000 | 950 | 66,259,218 |
| 2,482,816 | 18,635 | 35,243,728 | 0 | 0 | 4,750,726 | 236,511,786 |
| \$4,339,453 | \$1,200 | \$32,298,400 | \$47,461,607 | \$135,000 | \$4,751,676 | \$302,771,004 |

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

| | Capital Projects | Road Capital Projects | Total Nonmajor Capital Projects Funds |
|---|---------------------|-----------------------------|---|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$75,821,986 | \$3,761,948 | \$79,583,934 |
| Accrued Interest Receivable | 126,185 | 0 | 126,185 |
| Intergovernmental Receivable | 624,000 | 5,175,842 | 5,799,842 |
| <i>Total Assets</i> | <u>\$76,572,171</u> | <u>\$8,937,790</u> | <u>\$85,509,961</u> |
| Liabilities | | | |
| Accounts Payable | \$84,402 | \$0 | \$84,402 |
| Contracts Payable | 1,232,270 | 2,765,209 | 3,997,479 |
| <i>Total Liabilities</i> | 1,316,672 | 2,765,209 | 4,081,881 |
| Deferred Inflows of Resources | | | |
| Unavailable Revenue | 0 | 2,107,316 | 2,107,316 |
| Fund Balances | | | |
| Restricted | 75,255,499 | 4,065,265 | 79,320,764 |
| <i>Total Liabilities and Fund Balances</i> | <u>\$76,572,171</u> | <u>\$8,937,790</u> | <u>\$85,509,961</u> |

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2015

| | Capital Projects | Road Capital Projects | Total Nonmajor Capital Projects Funds |
|---|---------------------|-----------------------------|---|
| Revenues | | | |
| Property Taxes | \$140,868 | \$0 | \$140,868 |
| Intergovernmental | 2,418,670 | 21,726,353 | 24,145,023 |
| Interest | 608,432 | 0 | 608,432 |
| Other | 99,985 | 3,069,201 | 3,169,186 |
| <i>Total Revenues</i> | 3,267,955 | 24,795,554 | 28,063,509 |
| Expenditures | | | |
| Capital Outlay | 15,622,900 | 26,567,606 | 42,190,506 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (12,354,945) | (1,772,052) | (14,126,997) |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 432,435 | 0 | 432,435 |
| Transfers In | 31,603,722 | 9,018,296 | 40,622,018 |
| Transfers Out | (17,000,000) | (5,121,699) | (22,121,699) |
| <i>Total Other Financing Sources (Uses)</i> | 15,036,157 | 3,896,597 | 18,932,754 |
| <i>Net Change in Fund Balances</i> | 2,681,212 | 2,124,545 | 4,805,757 |
| <i>Fund Balances Beginning of Year</i> | 72,574,287 | 1,940,720 | 74,515,007 |
| <i>Fund Balances End of Year</i> | \$75,255,499 | \$4,065,265 | \$79,320,764 |

Combining Statements – Nonmajor Enterprise Funds

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges.

County Airport – To account for and report revenues and expenses associated with the operation of the County airport.

County Parking Garage – To account for and report revenues and expenses associated with the operation of the County-owned parking garage. The facility serves both County employees and the general public.

Cuyahoga County Information Systems – To account for and report revenues and expenses associated with the operation of the County's Regional Enterprise Data Sharing System (REDSS).

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2015

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|--|---------------------|-----------------------------|--|--|
| Assets | | | | |
| <i>Current Assets:</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$423,394 | \$4,359,623 | \$633,360 | \$5,416,377 |
| Materials and Supplies Inventory | 26,625 | 0 | 0 | 26,625 |
| Intergovernmental Receivable | 0 | 0 | 464,214 | 464,214 |
| Accounts Receivable | 305,256 | 0 | 9,840 | 315,096 |
| <i>Total Current Assets</i> | <u>755,275</u> | <u>4,359,623</u> | <u>1,107,414</u> | <u>6,222,312</u> |
| <i>Noncurrent Assets:</i> | | | | |
| <i>Capital Assets:</i> | | | | |
| Nondepreciable Capital Assets | 6,056,978 | 0 | 0 | 6,056,978 |
| Depreciable Capital Assets, Net | 7,013,912 | 2,128,665 | 0 | 9,142,577 |
| <i>Total Noncurrent Assets</i> | <u>13,070,890</u> | <u>2,128,665</u> | <u>0</u> | <u>15,199,555</u> |
| <i>Total Assets</i> | <u>13,826,165</u> | <u>6,488,288</u> | <u>1,107,414</u> | <u>21,421,867</u> |
| Liabilities | | | | |
| <i>Current Liabilities:</i> | | | | |
| Accounts Payable | 13,204 | 4,180 | 0 | 17,384 |
| Accrued Wages | 4,302 | 6,792 | 2,314 | 13,408 |
| Intergovernmental Payable | 167,970 | 107,308 | 355 | 275,633 |
| Interfund Payable | 1,285 | 15,193 | 181 | 16,659 |
| Compensated Absences Payable | 1,265 | 8,638 | 212 | 10,115 |
| <i>Total Current Liabilities</i> | <u>188,026</u> | <u>142,111</u> | <u>3,062</u> | <u>333,199</u> |
| <i>Long-Term Liabilities (net of current portion):</i> | | | | |
| Compensated Absences Payable | 27,822 | 22,462 | 4,665 | 54,949 |
| <i>Total Liabilities</i> | <u>215,848</u> | <u>164,573</u> | <u>7,727</u> | <u>388,148</u> |
| Net Position | | | | |
| Net Investment in Capital Assets | 13,070,890 | 2,128,665 | 0 | 15,199,555 |
| Unrestricted | 539,427 | 4,195,050 | 1,099,687 | 5,834,164 |
| <i>Total Net Position</i> | <u>\$13,610,317</u> | <u>\$6,323,715</u> | <u>\$1,099,687</u> | <u>\$21,033,719</u> |

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015*

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|---|----------------------------|-----------------------------|--|--|
| Operating Revenues | | | | |
| Charges for Services | \$946,168 | \$3,504,358 | \$1,218,004 | \$5,668,530 |
| Other | 36,251 | 367 | 136 | 36,754 |
| <i>Total Operating Revenues</i> | <u>982,419</u> | <u>3,504,725</u> | <u>1,218,140</u> | <u>5,705,284</u> |
| Operating Expenses | | | | |
| Personal Services | 448,569 | 598,180 | 235,917 | 1,282,666 |
| Materials and Supplies | 142,137 | 8,277 | 644 | 151,058 |
| Contractual Services | 424,172 | 574,294 | 1,003,527 | 2,001,993 |
| Depreciation | 608,796 | 379,009 | 0 | 987,805 |
| Other | 136,266 | 597,479 | 6,737 | 740,482 |
| <i>Total Operating Expenses</i> | <u>1,759,940</u> | <u>2,157,239</u> | <u>1,246,825</u> | <u>5,164,004</u> |
| <i>Income (Loss) before Transfers and</i> | <u>(777,521)</u> | <u>1,347,486</u> | <u>(28,685)</u> | <u>541,280</u> |
| Transfers In | 326,476 | 0 | 329,931 | 656,407 |
| Transfers Out | <u>0</u> | <u>(187,888)</u> | <u>0</u> | <u>(187,888)</u> |
| <i>Change in Net Position</i> | <u>(451,045)</u> | <u>1,159,598</u> | <u>301,246</u> | <u>1,009,799</u> |
| <i>Net Position Beginning of Year</i> | <u>14,061,362</u> | <u>5,164,117</u> | <u>798,441</u> | <u>20,023,920</u> |
| <i>Net Position End of Year</i> | <u><u>\$13,610,317</u></u> | <u><u>\$6,323,715</u></u> | <u><u>\$1,099,687</u></u> | <u><u>\$21,033,719</u></u> |

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

| | County Airport | County Parking Garage | Cuyahoga County Information Systems | Total Nonmajor Enterprise Funds |
|---|---------------------------|-----------------------------|--|--|
| Increases (Decreases) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Customers | \$825,912 | \$3,504,358 | \$1,059,706 | \$5,389,976 |
| Other Cash Receipts | 36,251 | 367 | 136 | 36,754 |
| Cash Payments to Employees for Services | (463,704) | (628,395) | (243,452) | (1,335,551) |
| Cash Payments for Goods and Services | (580,114) | (582,571) | (1,149,998) | (2,312,683) |
| Other Cash Payments | (126,890) | (594,025) | (6,737) | (727,652) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>(308,545)</u> | <u>1,699,734</u> | <u>(340,345)</u> | <u>1,050,844</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Transfers In | 326,476 | 0 | 329,931 | 656,407 |
| Transfers Out | 0 | (187,888) | 0 | (187,888) |
| <i>Net Cash Provided by (Used in) Noncapital Financing Activities</i> | <u>326,476</u> | <u>(187,888)</u> | <u>329,931</u> | <u>468,519</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 17,931 | 1,511,846 | (10,414) | 1,519,363 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>405,463</u> | <u>2,847,777</u> | <u>643,774</u> | <u>3,897,014</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$423,394</u></u> | <u><u>\$4,359,623</u></u> | <u><u>\$633,360</u></u> | <u><u>\$5,416,377</u></u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities | | | | |
| Operating Income (Loss) | <u>(\$777,521)</u> | <u>\$1,347,486</u> | <u>(\$28,685)</u> | <u>\$541,280</u> |
| Adjustments: | | | | |
| Depreciation | 608,796 | 379,009 | 0 | 987,805 |
| <i>(Increase) Decrease in Assets:</i> | | | | |
| Materials and Supplies Inventory | (629) | 0 | 0 | (629) |
| Intergovernmental Receivable | 0 | 0 | (250,640) | (250,640) |
| Accounts Receivable | (120,256) | 0 | (9,840) | (130,096) |
| Interfund Receivable | 0 | 0 | 102,182 | 102,182 |
| <i>Increase (Decrease) in Liabilities:</i> | | | | |
| Accounts Payable | (113,342) | (80,343) | (136,917) | (330,602) |
| Accrued Wages | (6,494) | (17,088) | (4,956) | (28,538) |
| Intergovernmental Payable | 108,516 | 80,737 | (9,529) | 179,724 |
| Interfund Payable | (18,614) | (1,687) | (1,097) | (21,398) |
| Compensated Absences Payable | 10,999 | (8,380) | (863) | 1,756 |
| <i>Total Adjustments</i> | <u>468,976</u> | <u>352,248</u> | <u>(311,660)</u> | <u>509,564</u> |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u><u>(\$308,545)</u></u> | <u><u>\$1,699,734</u></u> | <u><u>(\$340,345)</u></u> | <u><u>\$1,050,844</u></u> |

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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.

Data Processing – To account for and report the costs associated with providing centralized information technology services to various County departments and agencies. Users are billed for costs incurred.

Printing – To account for and report the costs associated with providing printing and reproduction services to various County departments and agencies. Users are billed for costs incurred.

Postage – To account for and report the costs associated with providing postal services for various County departments and agencies. Users are billed for costs incurred.

Health Insurance – To account for and report claims and administration of the health care program for covered County employees and eligible dependents and various external districts including municipalities, and the accumulation and allocation of costs associated with health care.

Workers' Compensation – To account for and report revenues and costs associated with providing workers' compensation benefits to employees.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2015

| | Central Custodial Services | Maintenance | Data Processing | Printing |
|--|----------------------------------|-------------|--------------------|-------------|
| Assets | | | | |
| <i>Current Assets:</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$491,617 | \$0 | \$0 |
| Intergovernmental Receivable | 3,105,870 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Interfund Receivable | 0 | 174,542 | 0 | 266,579 |
| <i>Total Current Assets</i> | 3,105,870 | 666,159 | 0 | 266,579 |
| <i>Noncurrent Assets:</i> | | | | |
| Depreciable Capital Assets, Net | 326,700 | 93,783 | 0 | 64,230 |
| <i>Total Assets</i> | 3,432,570 | 759,942 | 0 | 330,809 |
| Deferred Outflows of Resources | | | | |
| Pension | 3,208,306 | 0 | 0 | 0 |
| Liabilities | | | | |
| <i>Current Liabilities:</i> | | | | |
| Accounts Payable | 1,225,967 | 24,507 | 258,399 | 223,614 |
| Accrued Wages | 311,127 | 4,128 | 0 | 6,384 |
| Intergovernmental Payable | 47,759 | 634 | 0 | 980 |
| Interfund Payable | 8,324,068 | 9,446 | 0 | 604,759 |
| Compensated Absences Payable | 42,671 | 1,325 | 0 | 2,423 |
| Claims Payable | 0 | 0 | 0 | 0 |
| <i>Total Current Liabilities</i> | 9,951,592 | 40,040 | 258,399 | 838,160 |
| <i>Long-Term Liabilities (net of current portion):</i> | | | | |
| Compensated Absences Payable | 938,664 | 29,143 | 0 | 32,112 |
| Net Pension Liability | 17,949,362 | 0 | 0 | 0 |
| <i>Total Long-Term Liabilities</i> | 18,888,026 | 29,143 | 0 | 32,112 |
| <i>Total Liabilities</i> | 28,839,618 | 69,183 | 258,399 | 870,272 |
| Deferred Inflows of Resources | | | | |
| Pension | 315,335 | 0 | 0 | 0 |
| Net Position | | | | |
| Investment in Capital Assets | 326,700 | 93,783 | 0 | 64,230 |
| Unrestricted (Deficit) | (22,840,777) | 596,976 | (258,399) | (603,693) |
| <i>Total Net Position (Deficit)</i> | (22,514,077) | \$690,759 | (\$258,399) | (\$539,463) |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|--------------|
| \$0 | \$6,309,213 | \$33,860,707 | \$40,661,537 |
| 0 | 10,536 | 43,036 | 3,159,442 |
| 0 | 54,000 | 0 | 54,000 |
| 51,552 | 0 | 6,007,842 | 6,500,515 |
| 51,552 | 6,373,749 | 39,911,585 | 50,375,494 |
| 8,540 | 0 | 0 | 493,253 |
| 60,092 | 6,373,749 | 39,911,585 | 50,868,747 |
| 0 | 0 | 0 | 3,208,306 |
| 0 | 382,590 | 5,821 | 2,120,898 |
| 5,870 | 4,177 | 2,244 | 333,930 |
| 901 | 641 | 5,190,700 | 5,241,615 |
| 248,229 | 328 | 209 | 9,187,039 |
| 3,857 | 0 | 67 | 50,343 |
| 0 | 6,879,444 | 7,979,501 | 14,858,945 |
| 258,857 | 7,267,180 | 13,178,542 | 31,792,770 |
| 84,855 | 0 | 1,477 | 1,086,251 |
| 0 | 0 | 0 | 17,949,362 |
| 84,855 | 0 | 1,477 | 19,035,613 |
| 343,712 | 7,267,180 | 13,180,019 | 50,828,383 |
| 0 | 0 | 0 | 315,335 |
| 8,540 | 0 | 0 | 493,253 |
| (292,160) | (893,431) | 26,731,566 | 2,440,082 |
| (\$283,620) | (\$893,431) | \$26,731,566 | \$2,933,335 |

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2015*

| | Central Custodial Services | Maintenance | Data Processing | Printing |
|---|----------------------------------|-------------------------|---------------------------|---------------------------|
| Operating Revenues | | | | |
| Charges for Services | \$45,431,580 | \$961,385 | \$0 | \$3,111,200 |
| Other | 93,648 | 55,430 | 0 | 6,587 |
| <i>Total Operating Revenues</i> | <u>45,525,228</u> | <u>1,016,815</u> | <u>0</u> | <u>3,117,787</u> |
| Operating Expenses | | | | |
| Personal Services | 27,788,924 | 347,502 | 0 | 615,105 |
| Materials and Supplies | 14,229,446 | 398,910 | 0 | 1,724,174 |
| Contractual Services | 6,438,711 | 8,073 | 0 | 955,378 |
| Claims | 0 | 0 | 0 | 0 |
| Depreciation | 25,719 | 58,720 | 0 | 49,561 |
| Other | 485,788 | 638,941 | 258,399 | 7,526 |
| <i>Total Operating Expenses</i> | <u>48,968,588</u> | <u>1,452,146</u> | <u>258,399</u> | <u>3,351,744</u> |
| <i>Operating Income (Loss)</i> | <u>(3,443,360)</u> | <u>(435,331)</u> | <u>(258,399)</u> | <u>(233,957)</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Gain on Sale of Capital Assets | 0 | 68,367 | 0 | 0 |
| <i>Income (Loss) before Transfers</i> | <u>(3,443,360)</u> | <u>(366,964)</u> | <u>(258,399)</u> | <u>(233,957)</u> |
| Transfers In | 2,395,186 | 0 | 0 | 0 |
| Transfers Out | 0 | (204,137) | 0 | 0 |
| <i>Change in Net Position</i> | <u>(1,048,174)</u> | <u>(571,101)</u> | <u>(258,399)</u> | <u>(233,957)</u> |
| <i>Net Position (Deficit) Beginning of Year</i> | <u>(21,465,903)</u> | <u>1,261,860</u> | <u>0</u> | <u>(305,506)</u> |
| <i>Net Position (Deficit) End of Year</i> | <u><u>(\$22,514,077)</u></u> | <u><u>\$690,759</u></u> | <u><u>(\$258,399)</u></u> | <u><u>(\$539,463)</u></u> |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|---------------|
| \$1,287,560 | \$118,328,005 | \$6,860,903 | \$175,980,633 |
| 0 | 0 | 26,492 | 182,157 |
| 1,287,560 | 118,328,005 | 6,887,395 | 176,162,790 |
| 582,094 | 447,426 | 183,056 | 29,964,107 |
| 116 | 0 | 0 | 16,352,646 |
| 219,526 | 34,715,753 | 2,699,474 | 45,036,915 |
| 0 | 99,543,120 | 908,127 | 100,451,247 |
| 2,847 | 0 | 0 | 136,847 |
| 651,603 | 0 | 0 | 2,042,257 |
| 1,456,186 | 134,706,299 | 3,790,657 | 193,984,019 |
| (168,626) | (16,378,294) | 3,096,738 | (17,821,229) |
| 0 | 0 | 0 | 68,367 |
| (168,626) | (16,378,294) | 3,096,738 | (17,752,862) |
| 0 | 0 | 0 | 2,395,186 |
| 0 | 0 | 0 | (204,137) |
| (168,626) | (16,378,294) | 3,096,738 | (15,561,813) |
| (114,994) | 15,484,863 | 23,634,828 | 18,495,148 |
| (\$283,620) | (\$893,431) | \$26,731,566 | \$2,933,335 |

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

| | Central Custodial Services | Maintenance | Data Processing | Printing |
|--|----------------------------------|-------------------------|--------------------|-------------------|
| Increases (Decreases) in Cash and Cash Equivalents | | | | |
| Cash Flows from Operating Activities | | | | |
| Cash Received from Interfund Transactions | \$44,084,432 | \$1,130,589 | \$0 | \$3,297,896 |
| Cash Received from Transactions For Outside Organizations | 0 | 0 | 0 | 0 |
| Other Cash Receipts | 93,648 | 55,430 | 0 | 6,587 |
| Cash Payments to Employees for Services | (28,894,678) | (378,248) | 0 | (637,351) |
| Cash Payments for Goods and Services | (20,511,692) | (436,210) | 0 | (2,806,698) |
| Cash Payments for Claims | 0 | 0 | 0 | 0 |
| Other Cash Payments | (462,140) | (638,941) | 0 | (7,526) |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>(5,690,430)</u> | <u>(267,380)</u> | <u>0</u> | <u>(147,092)</u> |
| Cash Flows from Noncapital Financing Activities | | | | |
| Advances In | 3,524,281 | 0 | 0 | 147,092 |
| Transfers In | <u>2,000,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Cash Provided by (Used in) Noncapital Financing Activities</i> | <u>5,524,281</u> | <u>0</u> | <u>0</u> | <u>147,092</u> |
| Cash Flows from Capital and Related Financing Activities | | | | |
| Proceeds from Sale of Capital Assets | 191,049 | 68,367 | 0 | 0 |
| Payments for Capital Acquisitions | <u>(24,900)</u> | <u>(204,137)</u> | <u>0</u> | <u>0</u> |
| <i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i> | <u>166,149</u> | <u>(135,770)</u> | <u>0</u> | <u>0</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 0 | (403,150) | 0 | 0 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>0</u> | <u>894,767</u> | <u>0</u> | <u>0</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u><u>\$0</u></u> | <u><u>\$491,617</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|---------------|
| \$1,299,087 | \$98,182,732 | \$6,050,964 | \$154,045,700 |
| 0 | 20,080,737 | 0 | 20,080,737 |
| 0 | 0 | 26,492 | 182,157 |
| (582,618) | (460,271) | (182,229) | (31,135,395) |
| (220,144) | (36,017,955) | (2,693,412) | (62,686,111) |
| 0 | (98,256,027) | (2,820,578) | (101,076,605) |
| (651,603) | 0 | 0 | (1,760,210) |
| (155,278) | (16,470,784) | 381,237 | (22,349,727) |
| 155,278 | 0 | 0 | 3,826,651 |
| 0 | 0 | 0 | 2,000,000 |
| 155,278 | 0 | 0 | 5,826,651 |
| 0 | 0 | 0 | 259,416 |
| 0 | 0 | 0 | (229,037) |
| 0 | 0 | 0 | 30,379 |
| 0 | (16,470,784) | 381,237 | (16,492,697) |
| 0 | 22,779,997 | 33,479,470 | 57,154,234 |
| \$0 | \$6,309,213 | \$33,860,707 | \$40,661,537 |

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2015

| | Central Custodial Services | Maintenance | Data Processing | Printing |
|---|----------------------------------|--------------------|--------------------|--------------------|
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities | | | | |
| Operating Income (Loss) | (\$3,443,360) | (\$435,331) | (\$258,399) | (\$233,957) |
| Adjustments: | | | | |
| Depreciation | 25,719 | 58,720 | 0 | 49,561 |
| <i>(Increase) Decrease in Assets:</i> | | | | |
| Intergovernmental Receivable | (1,355,958) | 0 | 0 | 0 |
| Accounts Receivable | 8,810 | 169,277 | 0 | 105,790 |
| Interfund Receivable | 0 | (73) | 0 | 80,906 |
| Decrease in Deferred Outflows of Resources - Pension | 179,583 | 0 | 0 | 0 |
| <i>Increase (Decrease) in Liabilities:</i> | | | | |
| Accounts Payable | 271,606 | (49,163) | 258,399 | (127,146) |
| Accrued Wages | (670,538) | (8,258) | 0 | (14,143) |
| Intergovernmental Payable | (220,810) | (1,266) | 0 | (2,168) |
| Interfund Payable | 1,169 | (2,550) | 0 | (4,123) |
| Compensated Absences Payable | (10,248) | 1,264 | 0 | (1,812) |
| Claims Payable | 0 | 0 | 0 | 0 |
| Net Pension Liability | (330,906) | 0 | 0 | 0 |
| Decrease in Deferred Inflows of Resources - Pension | (145,497) | 0 | 0 | 0 |
| <i>Total Adjustments</i> | <u>(2,247,070)</u> | <u>167,951</u> | <u>258,399</u> | <u>86,865</u> |
| <i>Net Cash Provided by (Used in) Operating Activities</i> | <u>(\$5,690,430)</u> | <u>(\$267,380)</u> | <u>\$0</u> | <u>(\$147,092)</u> |

| Postage | Health Insurance | Workers' Compensation | Total |
|-------------|------------------|-----------------------|----------------|
| (\$168,626) | (\$16,378,294) | \$3,096,738 | (\$17,821,229) |
| 2,847 | 0 | 0 | 136,847 |
| (51,552) | (10,536) | (43,036) | (1,461,082) |
| 63,079 | (54,000) | 0 | 292,956 |
| 0 | 0 | (766,903) | (686,070) |
| 0 | 0 | 0 | 179,583 |
| 0 | (1,302,202) | (23,345) | (971,851) |
| (9,491) | (10,715) | 459 | (712,686) |
| (1,455) | (1,643) | 29,269 | (198,073) |
| (4,170) | (487) | 209 | (9,952) |
| 14,090 | 0 | 297 | 3,591 |
| 0 | 1,287,093 | (1,912,451) | (625,358) |
| 0 | 0 | 0 | (330,906) |
| 0 | 0 | 0 | (145,497) |
| 13,348 | (92,490) | (2,715,501) | (4,528,498) |
| (\$155,278) | (\$16,470,784) | \$381,237 | (\$22,349,727) |

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 agency funds. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Agency Funds

Payroll – To account for and report the collection of gross payroll for respective funds and disbursements of net pay to employees and withholding to proper vendors.

Undivided Taxes – To account for and report the collection and distribution of various taxes including property, motor vehicle, and estate taxes.

Other Agency – To account for and report the revenues and expenditures associated with various other agency funds. Among these are the collection and distribution of local government taxes levied and collected by the State of Ohio. Also included are the collection and distribution of monies held by County agencies in outside bank accounts, monies held outside of the County treasury by the courts, and all funds that are not part of the County's reporting entity, but for whom the County serves as fiscal agent.

Board of Health – To account for and report the revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

United States Treasury – To account for and report interest earned on investments and allocated to the various funds.

College Savings Program – To account for and report County and citizen deposits towards a program that provides a savings vehicle for student's post-secondary education.

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

| | Beginning Balance 12/31/2014 | Additions | Deletions | Ending Balance 12/31/2015 |
|---|------------------------------------|------------------------|------------------------|---------------------------------|
| Payroll | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,516,958 | \$590,937,453 | \$586,709,037 | \$9,745,374 |
| Liabilities | | | | |
| Undistributed Monies | \$5,516,958 | \$590,937,453 | \$586,709,037 | \$9,745,374 |
| Undivided Taxes | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$238,948,591 | \$2,646,928,613 | \$2,680,141,752 | \$205,735,452 |
| Property Taxes Receivable | 3,012,729,887 | 2,840,947,450 | 3,012,729,887 | 2,840,947,450 |
| Special Assessments Receivable | 108,314,469 | 106,427,142 | 108,314,469 | 106,427,142 |
| Total Assets | \$3,359,992,947 | \$5,594,303,205 | \$5,801,186,108 | \$3,153,110,044 |
| Liabilities | | | | |
| Undistributed Monies | \$3,359,992,947 | \$5,594,303,205 | \$5,801,186,108 | \$3,153,110,044 |
| Other Agency | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,159,129 | \$2,023,157 | \$1,998,121 | \$1,184,165 |
| Cash and Cash Equivalents in Segregated Accounts | 43,300,070 | 223,558,598 | 226,009,164 | 40,849,504 |
| Total Assets | \$44,459,199 | \$225,581,755 | \$228,007,285 | \$42,033,669 |
| Liabilities | | | | |
| Deposits Held and Due to Others | \$44,459,199 | \$225,581,755 | \$228,007,285 | \$42,033,669 |
| Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$7,609,408 | \$22,169,258 | \$22,186,331 | \$7,592,335 |
| Liabilities | | | | |
| Deposits Held and Due to Others | \$7,609,408 | \$22,169,258 | \$22,186,331 | \$7,592,335 |

(continued)

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2015

| | Beginning Balance 12/31/2014 | Additions | Deletions | Ending Balance 12/31/2015 |
|---|------------------------------------|------------------------|------------------------|---------------------------------|
| United States Treasury | | | | |
| <i>Assets</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$0</u> | <u>\$5,520,983</u> | <u>\$5,520,983</u> | <u>\$0</u> |
| <i>Liabilities</i> | | | | |
| Deposits Held and Due to Others | <u>\$0</u> | <u>\$5,520,983</u> | <u>\$5,520,983</u> | <u>\$0</u> |
| College Savings Program | | | | |
| <i>Assets</i> | | | | |
| Cash and Cash Equivalents In Segregated Accounts | <u>\$2,007,800</u> | <u>\$13,032</u> | <u>\$15,932</u> | <u>\$2,004,900</u> |
| <i>Liabilities</i> | | | | |
| Deposits Held and Due to Others | <u>\$2,007,800</u> | <u>\$13,032</u> | <u>\$15,932</u> | <u>\$2,004,900</u> |
| All Agency Funds | | | | |
| <i>Assets</i> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$253,234,086 | \$3,267,579,464 | \$3,296,556,224 | \$224,257,326 |
| Cash and Cash Equivalents In Segregated Accounts | 45,307,870 | 223,571,630 | 226,025,096 | 42,854,404 |
| Property Taxes Receivable | 3,012,729,887 | 2,840,947,450 | 3,012,729,887 | 2,840,947,450 |
| Special Assessments Receivable | <u>108,314,469</u> | <u>106,427,142</u> | <u>108,314,469</u> | <u>106,427,142</u> |
| <i>Total Assets</i> | <u>\$3,419,586,312</u> | <u>\$6,438,525,686</u> | <u>\$6,643,625,676</u> | <u>\$3,214,486,322</u> |
| <i>Liabilities</i> | | | | |
| Undistributed Monies | \$3,365,509,905 | \$6,185,240,658 | \$6,387,895,145 | \$3,162,855,418 |
| Deposits Held and Due to Others | <u>54,076,407</u> | <u>253,285,028</u> | <u>255,730,531</u> | <u>51,630,904</u> |
| <i>Total Liabilities</i> | <u>\$3,419,586,312</u> | <u>\$6,438,525,686</u> | <u>\$6,643,625,676</u> | <u>\$3,214,486,322</u> |

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$15,759,812 | \$14,189,836 | \$14,075,827 | (\$114,009) |
| Sales Tax | 249,683,462 | 257,937,192 | 255,864,786 | (2,072,406) |
| Hotel/Lodging Taxes | 4,436,369 | 4,583,021 | 4,546,199 | (36,822) |
| Excise Tax | 8,640,305 | 8,919,128 | 8,849,119 | (70,009) |
| Charges for Services | 65,155,771 | 68,075,891 | 69,508,943 | 1,433,052 |
| Licenses and Permits | 72,667 | 75,069 | 74,466 | (603) |
| Fines and Forfeitures | 9,434,646 | 9,746,525 | 9,140,251 | (606,274) |
| Intergovernmental | 33,114,965 | 40,816,857 | 40,553,591 | (263,266) |
| Interest | 3,962,912 | 4,238,801 | 4,206,163 | (32,638) |
| Contributions and Donations | 5,000 | 5,000 | 5,000 | 0 |
| Other | 5,427,678 | 5,618,654 | 8,714,817 | 3,096,163 |
| <i>Total Revenues</i> | <u>395,693,587</u> | <u>414,205,974</u> | <u>415,539,162</u> | <u>1,333,188</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Vital Statistics: | | | | |
| Other | <u>10,976</u> | <u>10,976</u> | <u>6,540</u> | <u>4,436</u> |
| Administration: | | | | |
| Personal Services | 6,514,536 | 6,578,536 | 6,529,954 | 48,582 |
| Other | 2,150,851 | 2,086,851 | 1,909,040 | 177,811 |
| Capital Outlay | <u>155,783</u> | <u>155,783</u> | <u>155,520</u> | <u>263</u> |
| Total Administration | <u>8,821,170</u> | <u>8,821,170</u> | <u>8,594,514</u> | <u>226,656</u> |
| Primary Election: | | | | |
| Personal Services | 409,489 | 409,489 | 148,879 | 260,610 |
| Other | <u>1,448,521</u> | <u>908,521</u> | <u>407,087</u> | <u>501,434</u> |
| Total Primary Election | <u>1,858,010</u> | <u>1,318,010</u> | <u>555,966</u> | <u>762,044</u> |
| General Election: | | | | |
| Personal Services | 739,337 | 739,337 | 633,786 | 105,551 |
| Other | 3,601,635 | 3,301,635 | 2,603,885 | 697,750 |
| Capital Outlay | <u>0</u> | <u>300,000</u> | <u>0</u> | <u>300,000</u> |
| Total General Election | <u>\$4,340,972</u> | <u>\$4,340,972</u> | <u>\$3,237,671</u> | <u>\$1,103,301</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-----------|---|
| Special Election: | | | | |
| Personal Services | \$10,000 | \$10,000 | \$0 | \$10,000 |
| Other | 205,977 | 205,977 | 12,790 | 193,187 |
| Total Special Election | 215,977 | 215,977 | 12,790 | 203,187 |
| Electronic Voting Consultation: | | | | |
| Other | 631,712 | 631,712 | 532,908 | 98,804 |
| Capital Outlay | 24,018 | 24,018 | 0 | 24,018 |
| Total Electronic Voting Consultation | 655,730 | 655,730 | 532,908 | 122,822 |
| County Council: | | | | |
| Personal Services | 1,513,225 | 1,647,225 | 1,632,093 | 15,132 |
| Other | 327,460 | 193,460 | 48,511 | 144,949 |
| Capital Outlay | 19,000 | 19,000 | 19,000 | 0 |
| Total County Council | 1,859,685 | 1,859,685 | 1,699,604 | 160,081 |
| Property Management: | | | | |
| Personal Services | 88,592 | 249,592 | 161,861 | 87,731 |
| Other | 1,301,641 | 1,225,641 | 1,088,933 | 136,708 |
| Total Property Management | 1,390,233 | 1,475,233 | 1,250,794 | 224,439 |
| Archives: | | | | |
| Personal Services | 334,414 | 364,414 | 358,466 | 5,948 |
| Other | 634,985 | 847,377 | 747,911 | 99,466 |
| Total Archives | 969,399 | 1,211,791 | 1,106,377 | 105,414 |
| Communications: | | | | |
| Personal Services | 433,224 | 462,224 | 447,712 | 14,512 |
| Other | 27,553 | 56,303 | 50,617 | 5,686 |
| Capital Outlay | 3,800 | 3,800 | 0 | 3,800 |
| Total Communications | 464,577 | 522,327 | 498,329 | 23,998 |
| Debarment Review Board: | | | | |
| Personal Services | \$0 | \$10,000 | \$7,137 | \$2,863 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-------------|---|
| County Executive: | | | | |
| Personal Services | \$1,079,741 | \$1,079,741 | \$914,491 | \$165,250 |
| Other | 386,354 | 386,354 | 213,805 | 172,549 |
| Total County Executive | 1,466,095 | 1,466,095 | 1,128,296 | 337,799 |
| County Executive Transition: | | | | |
| Personal Services | 110,245 | 34,891 | 39,860 | (4,969) |
| Other | 64,750 | 583 | 583 | 0 |
| Total County Executive Transition | 174,995 | 35,474 | 40,443 | (4,969) |
| Administration-Fiscal Services: | | | | |
| Personal Services | 1,129,297 | 1,277,876 | 1,134,163 | 143,713 |
| Other | 36,351 | 169,146 | 167,185 | 1,961 |
| Capital Outlay | 788 | 1,768 | 1,768 | 0 |
| Total Administration-Fiscal Services | 1,166,436 | 1,448,790 | 1,303,116 | 145,674 |
| Office of Budget and Management - Fiscal Services: | | | | |
| Personal Services | 1,467,981 | 1,366,981 | 761,461 | 605,520 |
| Other | 6,700,865 | 6,698,565 | 6,408,162 | 290,403 |
| Capital Outlay | 0 | 2,300 | 2,230 | 70 |
| Total Office of Budget and Management - Fiscal Services | 8,168,846 | 8,067,846 | 7,171,853 | 895,993 |
| Financial Reporting: | | | | |
| Personal Services | 2,216,882 | 2,028,415 | 1,926,428 | 101,987 |
| Other | 1,187,841 | 1,183,009 | 1,158,855 | 24,154 |
| Total Financial Reporting | 3,404,723 | 3,211,424 | 3,085,283 | 126,141 |
| Property Valuations: | | | | |
| Personal Services | 4,888,764 | 4,873,075 | 4,526,630 | 346,445 |
| Other | 2,522,755 | 749,920 | 499,025 | 250,895 |
| Capital Outlay | 272,000 | 3,558 | 2,812 | 746 |
| Total Property Valuations | \$7,683,519 | \$5,626,553 | \$5,028,467 | \$598,086 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Treasury Management: | | | | |
| Personal Services | \$1,540,530 | \$1,540,530 | \$1,416,064 | \$124,466 |
| Other | 1,012,806 | 1,012,806 | 964,070 | 48,736 |
| Total Treasury Management | 2,553,336 | 2,553,336 | 2,380,134 | 173,202 |
| Office of Procurement and Diversity - | | | | |
| Fiscal Services: | | | | |
| Personal Services | 1,359,817 | 1,353,917 | 1,318,797 | 35,120 |
| Other | 163,019 | 167,724 | 160,868 | 6,856 |
| Total Office of Procurement and Diversity - | | | | |
| Fiscal Services | 1,522,836 | 1,521,641 | 1,479,665 | 41,976 |
| General (Consumer Affairs): | | | | |
| Personal Services | 757,942 | 757,942 | 593,112 | 164,830 |
| Other | 41,258 | 41,258 | 31,302 | 9,956 |
| Capital Outlay | 38,500 | 38,500 | 38,442 | 58 |
| Total General (Consumer Affairs) | 837,700 | 837,700 | 662,856 | 174,844 |
| Human Resources Commission: | | | | |
| Personal Services | 971,145 | 989,731 | 960,525 | 29,206 |
| Other | 313,257 | 294,671 | 283,110 | 11,561 |
| Capital Outlay | 33,761 | 33,761 | 19,507 | 14,254 |
| Total Human Resources Commission | 1,318,163 | 1,318,163 | 1,263,142 | 55,021 |
| Human Resources Administration: | | | | |
| Personal Services | 3,378,314 | 3,294,314 | 3,035,627 | 258,687 |
| Other | 298,051 | 321,951 | 315,575 | 6,376 |
| Capital Outlay | 143,359 | 143,359 | 143,233 | 126 |
| Total Human Resources Administration | 3,819,724 | 3,759,624 | 3,494,435 | 265,189 |
| Employee Benefits: | | | | |
| Other | 372,000 | 156,000 | 0 | 156,000 |
| Internal Audit: | | | | |
| Personal Services | 455,808 | 451,394 | 443,818 | 7,576 |
| Other | 53,453 | 60,617 | 60,670 | (53) |
| Capital Outlay | 2,668 | 2,668 | 2,668 | 0 |
| Total Internal Audit | \$511,929 | \$514,679 | \$507,156 | \$7,523 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Inspector General: | | | | |
| Personal Services | \$723,088 | \$698,255 | \$611,839 | \$86,416 |
| Other | 75,396 | 100,229 | 98,604 | 1,625 |
| Capital Outlay | 2,087 | 2,087 | 2,086 | 1 |
| Total Inspector General | 800,571 | 800,571 | 712,529 | 88,042 |
| Information Technology Administration: | | | | |
| Personal Services | 1,296,032 | 1,230,511 | 1,170,910 | 59,601 |
| Other | 1,381,079 | 2,049,412 | 2,155,684 | (106,272) |
| Capital Outlay | 4,138 | 4,138 | 4,138 | 0 |
| Total Information Technology Administration | 2,681,249 | 3,284,061 | 3,330,732 | (46,671) |
| Information Technology Project Management: | | | | |
| Personal Services | 215,904 | 215,904 | 203,677 | 12,227 |
| Web and Multi-Media Development: | | | | |
| Personal Services | 1,998,160 | 1,946,744 | 1,935,732 | 11,012 |
| Other | 1,900,026 | 1,875,829 | 1,737,713 | 138,116 |
| Capital Outlay | 10,498 | 10,498 | 3,553 | 6,945 |
| Total Web and Multi-Media Development | 3,908,684 | 3,833,071 | 3,676,998 | 156,073 |
| Security and Disaster Recovery: | | | | |
| Personal Services | 141,233 | 154,443 | 152,428 | 2,015 |
| Other | 225,263 | 407,337 | 315,531 | 91,806 |
| Total Security and Disaster Recovery | 366,496 | 561,780 | 467,959 | 93,821 |
| Engineering Services: | | | | |
| Personal Services | 2,246,164 | 2,140,618 | 2,131,432 | 9,186 |
| Other | 1,336,521 | 1,884,762 | 1,830,399 | 54,363 |
| Capital Outlay | 72,323 | 72,323 | 61,467 | 10,856 |
| Total Engineering Services | 3,655,008 | 4,097,703 | 4,023,298 | 74,405 |
| Mainframe Operation Services: | | | | |
| Personal Services | 1,131,357 | 1,345,828 | 1,337,763 | 8,065 |
| Other | 1,676,753 | 1,415,697 | 1,324,479 | 91,218 |
| Capital Outlay | 7,811 | 7,811 | 1,560 | 6,251 |
| Total Mainframe Operation Services | \$2,815,921 | \$2,769,336 | \$2,663,802 | \$105,534 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| User Supply: | | | | |
| Other | \$575,340 | \$484,078 | \$325,271 | \$158,807 |
| WAN Services: | | | | |
| Personal Services | 489,233 | 589,896 | 586,858 | 3,038 |
| Other | 2,622,661 | 2,703,042 | 2,345,242 | 357,800 |
| Capital Outlay | 471,211 | 471,211 | 455,895 | 15,316 |
| Total WAN Services | 3,583,105 | 3,764,149 | 3,387,995 | 376,154 |
| Communication Services: | | | | |
| Personal Services | 639,908 | 645,240 | 643,599 | 1,641 |
| Other | 2,255,704 | 2,671,616 | 2,363,324 | 308,292 |
| Capital Outlay | 5,821 | 5,821 | 1,495 | 4,326 |
| Total Communication Services | 2,901,433 | 3,322,677 | 3,008,418 | 314,259 |
| IT Reg. Enterprise Data Sharing Sys: | | | | |
| Personal Services | 449,558 | 449,558 | 428,555 | 21,003 |
| Information Technology: | | | | |
| Other | 244,354 | 364,354 | 364,353 | 1 |
| Capital Outlay | 968,735 | 983,400 | 962,966 | 20,434 |
| Total Information Technology | 1,213,089 | 1,347,754 | 1,327,319 | 20,435 |
| General Fund Reserve and Contingencies: | | | | |
| Other | 3,605,000 | 3,605,000 | 0 | 3,605,000 |
| Fiscal Certificate of Title Administration - Records and Licenses: | | | | |
| Personal Services | 3,005,669 | 3,041,745 | 3,041,744 | 1 |
| Other | 1,365,947 | 1,164,786 | 922,740 | 242,046 |
| Capital Outlay | 12,981 | 12,981 | 10,313 | 2,668 |
| Total Fiscal Certificate of Title Administration - Records and Licenses | 4,384,597 | 4,219,512 | 3,974,797 | 244,715 |
| Recorders Housing Trust - General Office: | | | | |
| Other | 0 | 0 | 3,757,171 | (3,757,171) |
| Agricultural Society: | | | | |
| Other | \$3,300 | \$3,300 | \$0 | \$3,300 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|--------------------|-----------------|------------|---|
| Memorial Day: | | | | |
| Other | \$69,127 | \$69,127 | \$59,370 | \$9,757 |
| Soldiers and Sailors Monument: | | | | |
| Personal Services | 161,805 | 175,305 | 172,589 | 2,716 |
| Other | 59,906 | 56,406 | 12,015 | 44,391 |
| Total Soldiers and Sailors Monument | 221,711 | 231,711 | 184,604 | 47,107 |
| Refunds: | | | | |
| Other | 1,605,844 | 1,605,844 | 853,513 | 752,331 |
| Self Insurance: | | | | |
| Other | 710,203 | 710,203 | 445,384 | 264,819 |
| Miscellaneous: | | | | |
| Other | 2,304,757 | 2,304,757 | 2,294,854 | 9,903 |
| 2009 Surplus in Trust: | | | | |
| Other | 0 | 0 | 197 | (197) |
| 2011 Surplus in Trust: | | | | |
| Other | 0 | 0 | 358 | (358) |
| 2012 Surplus in Trust: | | | | |
| Other | 0 | 0 | 59,369 | (59,369) |
| H & HS Levies: | | | | |
| Other | 0 | 238,806 | 238,806 | 0 |
| Temp EFT Account: | | | | |
| Other | 0 | 0 | 750,380 | (750,380) |
| Unclaimed Monies: | | | | |
| Other | 0 | 0 | 1,075,659 | (1,075,659) |
| Unclaimed Cancelled Aged Warrants: | | | | |
| Other | 0 | 0 | 291,679 | (291,679) |
| Total Legislative and Executive | 89,657,928 | 88,878,098 | 82,590,170 | 6,287,928 |
| Judicial: | | | | |
| Board and Care of Prisoners: | | | | |
| Other | \$374,580 | \$405,985 | \$393,477 | \$12,508 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-------------|---|
| Court of Appeals: | | | | |
| Other | \$838,411 | \$951,411 | \$948,713 | \$2,698 |
| Capital Outlay | 11,172 | 11,172 | 11,172 | 0 |
| Total Court of Appeals | 849,583 | 962,583 | 959,885 | 2,698 |
| Clerk of Courts: | | | | |
| Personal Services | 5,607,324 | 5,607,324 | 5,448,868 | 158,456 |
| Other | 5,609,501 | 5,610,701 | 5,432,440 | 178,261 |
| Capital Outlay | 716 | 2,716 | 716 | 2,000 |
| Total Clerk of Courts | 11,217,541 | 11,220,741 | 10,882,024 | 338,717 |
| Judicial General: | | | | |
| Personal Services | 7,982,721 | 8,624,721 | 8,553,824 | 70,897 |
| Other | 17,541,405 | 16,491,834 | 16,123,589 | 368,245 |
| Capital Outlay | 469,962 | 469,962 | 469,961 | 1 |
| Total Judicial General | 25,994,088 | 25,586,517 | 25,147,374 | 439,143 |
| Arbitration: | | | | |
| Personal Services | 1,226,264 | 1,296,264 | 1,164,051 | 132,213 |
| Other | 261,730 | 92,257 | 67,760 | 24,497 |
| Total Arbitration | 1,487,994 | 1,388,521 | 1,231,811 | 156,710 |
| Central Scheduling: | | | | |
| Personal Services | 7,187,211 | 7,117,211 | 6,976,430 | 140,781 |
| Other | 876,155 | 1,011,155 | 913,890 | 97,265 |
| Capital Outlay | 3,440 | 3,440 | 0 | 3,440 |
| Total Central Scheduling | 8,066,806 | 8,131,806 | 7,890,320 | 241,486 |
| Probation: | | | | |
| Personal Services | 11,246,774 | 11,344,774 | 11,230,437 | 114,337 |
| Other | 2,120,588 | 2,271,088 | 2,156,895 | 114,193 |
| Total Probation | 13,367,362 | 13,615,862 | 13,387,332 | 228,530 |
| Medical Examiner Operations: | | | | |
| Personal Services | 3,776,392 | 3,901,392 | 3,888,903 | 12,489 |
| Other | 2,298,833 | 2,461,833 | 2,350,642 | 111,191 |
| Capital Outlay | 923 | 923 | 923 | 0 |
| Total Medical Examiner Operations | \$6,076,148 | \$6,364,148 | \$6,240,468 | \$123,680 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|--------------|---|
| Domestic Relations: | | | | |
| Personal Services | \$2,774,442 | \$3,007,708 | \$2,981,616 | \$26,092 |
| Other | 581,913 | 1,278,827 | 1,231,552 | 47,275 |
| Capital Outlay | 44,886 | 103,039 | 103,038 | 1 |
| Total Domestic Relations | 3,401,241 | 4,389,574 | 4,316,206 | 73,368 |
| Bureau of Support: | | | | |
| Personal Services | 3,300,905 | 3,625,377 | 3,594,806 | 30,571 |
| Other | 1,620,284 | 1,116,606 | 1,037,226 | 79,380 |
| Capital Outlay | 62,455 | 49,602 | 49,602 | 0 |
| Total Bureau of Support | 4,983,644 | 4,791,585 | 4,681,634 | 109,951 |
| Justice Affairs Administration: | | | | |
| Personal Services | 990,978 | 990,978 | 858,074 | 132,904 |
| Other | 334,980 | 84,620 | 64,639 | 19,981 |
| Capital Outlay | 925 | 251,659 | 245,881 | 5,778 |
| Total Justice Affairs Administration | 1,326,883 | 1,327,257 | 1,168,594 | 158,663 |
| Public Safety Grants Administration: | | | | |
| Personal Services | 284,153 | 284,153 | 201,962 | 82,191 |
| Other | 510,496 | 418,518 | 418,088 | 430 |
| Capital Outlay | 118 | 86,370 | 86,370 | 0 |
| Total Public Safety Grants Administration | 794,767 | 789,041 | 706,420 | 82,621 |
| Fusion Center: | | | | |
| Personal Services | 182,678 | 108,534 | 105,006 | 3,528 |
| Other | 135,043 | 135,043 | 128,976 | 6,067 |
| Total Fusion Center | 317,721 | 243,577 | 233,982 | 9,595 |
| Juvenile Court Administration: | | | | |
| Personal Services | 1,689,931 | 1,689,931 | 1,615,677 | 74,254 |
| Other | 5,909,368 | 3,221,419 | 3,234,581 | (13,162) |
| Total Juvenile Court Administration | 7,599,299 | 4,911,350 | 4,850,258 | 61,092 |
| Juvenile Court Legal: | | | | |
| Personal Services | 7,711,100 | 8,222,681 | 8,155,293 | 67,388 |
| Other | 3,412,204 | 3,232,647 | 3,182,118 | 50,529 |
| Capital Outlay | 4,279 | 4,779 | 4,631 | 148 |
| Total Juvenile Court Legal | \$11,127,583 | \$11,460,107 | \$11,342,042 | \$118,065 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|--------------------|-----------------|-------------|---|
| Juvenile Court Child Support: | | | | |
| Personal Services | \$3,670,136 | \$3,916,295 | \$3,887,549 | \$28,746 |
| Other | 1,053,661 | 1,053,661 | 839,873 | 213,788 |
| Total Juvenile Court Child Support | 4,723,797 | 4,969,956 | 4,727,422 | 242,534 |
| Juvenile Court Detention Home: | | | | |
| Personal Services | 10,238,492 | 11,435,920 | 11,316,101 | 119,819 |
| Other | 2,877,877 | 3,205,387 | 3,160,526 | 44,861 |
| Capital Outlay | 0 | 2,490 | 2,489 | 1 |
| Total Juvenile Court Detention Home | 13,116,369 | 14,643,797 | 14,479,116 | 164,681 |
| Law Department: | | | | |
| Personal Services | 1,880,261 | 2,162,815 | 2,120,299 | 42,516 |
| Other | 429,081 | 429,080 | 309,300 | 119,780 |
| Capital Outlay | 6,665 | 6,666 | 6,610 | 56 |
| Total Law Department | 2,316,007 | 2,598,561 | 2,436,209 | 162,352 |
| Municipal Judicial Cost: | | | | |
| Personal Services | 123,052 | 457,052 | 425,491 | 31,561 |
| Other | 3,045,106 | 3,153,606 | 3,074,228 | 79,378 |
| Total Municipal Judicial Cost | 3,168,158 | 3,610,658 | 3,499,719 | 110,939 |
| Village and Township Costs: | | | | |
| Other | 0 | 4,500 | 3,753 | 747 |
| Probate Court: | | | | |
| Personal Services | 4,641,995 | 4,874,534 | 4,836,525 | 38,009 |
| Other | 1,228,602 | 1,356,602 | 1,353,411 | 3,191 |
| Total Probate Court | 5,870,597 | 6,231,136 | 6,189,936 | 41,200 |
| Public Defender: | | | | |
| Personal Services | 7,253,327 | 8,033,578 | 7,935,632 | 97,946 |
| Other | 1,826,177 | 1,757,713 | 1,941,547 | (183,834) |
| Capital Outlay | 0 | 45,361 | 45,360 | 1 |
| Total Public Defender | \$9,079,504 | \$9,836,652 | \$9,922,539 | (\$85,887) |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|------------------------------------|--------------------|-----------------|--------------|---|
| General Office: | | | | |
| Personal Services | \$20,520,636 | \$21,580,283 | \$21,544,257 | \$36,026 |
| Other | 3,983,826 | 3,980,331 | 3,528,747 | 451,584 |
| Capital Outlay | 31,401 | 168,401 | 166,085 | 2,316 |
| Total General Office | 24,535,863 | 25,729,015 | 25,239,089 | 489,926 |
| Child Support: | | | | |
| Personal Services | 3,205,391 | 3,222,391 | 3,140,068 | 82,323 |
| Other | 418,067 | 651,067 | 593,269 | 57,798 |
| Total Child Support | 3,623,458 | 3,873,458 | 3,733,337 | 140,121 |
| Children and Family Services: | | | | |
| Personal Services | 2,282,650 | 2,287,650 | 2,162,794 | 124,856 |
| Other | 64,975 | 155,975 | 131,907 | 24,068 |
| Capital Outlay | 1,000 | 1,000 | 0 | 1,000 |
| Total Children and Family Services | 2,348,625 | 2,444,625 | 2,294,701 | 149,924 |
| Law Enforcement Sheriff: | | | | |
| Personal Services | 16,568,631 | 18,008,354 | 17,061,627 | 946,727 |
| Other | 1,276,117 | 1,126,117 | 972,892 | 153,225 |
| Capital Outlay | 1,633 | 1,633 | 1,633 | 0 |
| Total Law Enforcement Sheriff | 17,846,381 | 19,136,104 | 18,036,152 | 1,099,952 |
| Jail Operations - Sheriff: | | | | |
| Personal Services | 45,184,159 | 52,505,871 | 51,997,536 | 508,335 |
| Other | 19,281,518 | 20,060,672 | 19,866,881 | 193,791 |
| Capital Outlay | 1,379,807 | 1,379,807 | 1,379,807 | 0 |
| Total Jail Operations - Sheriff | 65,845,484 | 73,946,350 | 73,244,224 | 702,126 |
| Sheriff Operations: | | | | |
| Personal Services | 5,147,941 | 5,229,658 | 4,867,096 | 362,562 |
| Other | 747,623 | 747,623 | 528,209 | 219,414 |
| Capital Outlay | 1,713 | 1,713 | 0 | 1,713 |
| Total Sheriff Operations | \$5,897,277 | \$5,978,994 | \$5,395,305 | \$583,689 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Impact Unit Community Policing: | | | | |
| Personal Services | \$1,002,892 | \$1,054,048 | \$1,037,212 | \$16,836 |
| Other | 38,610 | 38,610 | 22,544 | 16,066 |
| Total Impact Unit Community Policing | 1,041,502 | 1,092,658 | 1,059,756 | 32,902 |
| Coroner's Lab: | | | | |
| Personal Services | 459,498 | 461,628 | 460,555 | 1,073 |
| Other | 172,049 | 394,049 | 332,512 | 61,537 |
| Capital Outlay | 361,184 | 369,054 | 361,944 | 7,110 |
| Total Coroner's Lab | 992,731 | 1,224,731 | 1,155,011 | 69,720 |
| ORC Court Fines: | | | | |
| Other | 0 | 0 | 904,525 | (904,525) |
| Total Judicial | 257,390,993 | 270,909,849 | 265,752,621 | 5,157,228 |
| Total General Government | 347,048,921 | 359,787,947 | 348,342,791 | 11,445,156 |
| Health and Safety: | | | | |
| Cuyahoga County Emergency Communications System: | | | | |
| Personal Services | 195,113 | 156,113 | 149,496 | 6,617 |
| Other | 353,407 | 388,011 | 357,111 | 30,900 |
| Capital Outlay | 80 | 4,476 | 4,476 | 0 |
| Total Health and Safety | 548,600 | 548,600 | 511,083 | 37,517 |
| Social Services: | | | | |
| Veteran's Service Commission: | | | | |
| Personal Services | 2,584,477 | 2,584,477 | 2,496,808 | 87,669 |
| Other | 4,840,831 | 4,840,831 | 4,581,223 | 259,608 |
| Capital Outlay | 101,467 | 101,467 | 93,063 | 8,404 |
| Total Veteran's Service Commission | 7,526,775 | 7,526,775 | 7,171,094 | 355,681 |
| Cooperative Extension: | | | | |
| Other | \$247,000 | \$247,000 | \$247,000 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-------------|---|
| College Savings Program: | | | | |
| Personal Services | \$1,680,000 | \$1,680,000 | \$0 | \$1,680,000 |
| Other | 123,993 | 123,993 | 4,607 | 119,386 |
| Total College Savings Program | 1,803,993 | 1,803,993 | 4,607 | 1,799,386 |
| Total Social Services | 9,577,768 | 9,577,768 | 7,422,701 | 2,155,067 |
| Community Development: | | | | |
| Economic Development: | | | | |
| Personal Services | 1,175,382 | 1,175,382 | 1,172,841 | 2,541 |
| Other | 2,084,646 | 2,107,596 | 1,390,404 | 717,192 |
| Total Economic Development | 3,260,028 | 3,282,978 | 2,563,245 | 719,733 |
| Regional Collaboration: | | | | |
| Personal Services | 278,010 | 278,010 | 256,750 | 21,260 |
| Other | 29,854 | 29,854 | 28,569 | 1,285 |
| Total Regional Collaboration | 307,864 | 307,864 | 285,319 | 22,545 |
| NOACA: | | | | |
| Other | 168,950 | 174,486 | 171,349 | 3,137 |
| Soil Conservation | | | | |
| Other | 75,000 | 75,000 | 75,000 | 0 |
| Sustainability: | | | | |
| Personal Services | 200,000 | 200,000 | 192,341 | 7,659 |
| Other | 20,000 | 10,750 | 6,989 | 3,761 |
| Capital Outlay | 0 | 1,250 | 1,080 | 170 |
| Total Sustainability | 220,000 | 212,000 | 200,410 | 11,590 |
| Casino Tax Fund: | | | | |
| Other | 0 | 315,350 | 315,350 | 0 |
| County Planning Commission Administration: | | | | |
| Personal Services | 1,297,838 | 1,382,838 | 1,337,354 | 45,484 |
| Other | 266,149 | 201,312 | 158,384 | 42,928 |
| Capital Outlay | 278 | 2,718 | 2,718 | 0 |
| Total County Planning Commission Administration | \$1,564,265 | \$1,586,868 | \$1,498,456 | \$88,412 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|----------------------|---|
| Medical Mart: | | | | |
| Other | \$4,525,104 | \$5,400,000 | \$5,400,000 | \$0 |
| Total Community Development | 10,121,211 | 11,354,546 | 10,509,129 | 845,417 |
| Debt Service: | | | | |
| Gateway: | | | | |
| Principal Retirement | 250,000 | 250,000 | 500,000 | (250,000) |
| <i>Total Expenditures</i> | <u>367,546,500</u> | <u>381,518,861</u> | <u>367,285,704</u> | <u>14,233,157</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>28,147,087</u> | <u>32,687,113</u> | <u>48,253,458</u> | <u>15,566,345</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 39,611 | 39,611 | 39,611 | 0 |
| Transfers In | 1,912,204 | 1,975,416 | 212,970 | (1,762,446) |
| Transfers Out | (52,238,020) | (91,190,918) | (87,309,237) | 3,881,681 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(50,286,205)</u> | <u>(89,175,891)</u> | <u>(87,056,656)</u> | <u>2,119,235</u> |
| <i>Net Change in Fund Balance</i> | <u>(22,139,118)</u> | <u>(56,488,778)</u> | <u>(38,803,198)</u> | <u>17,685,580</u> |
| Fund Balance Beginning of Year | 205,055,811 | 205,055,811 | 205,055,811 | 0 |
| Prior Year Encumbrances Appropriated | 22,907,161 | 22,907,161 | 22,907,161 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$205,823,854</u> | <u>\$171,474,194</u> | <u>\$189,159,774</u> | <u>\$17,685,580</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$68,512,594 | \$68,512,594 | \$68,512,594 | \$0 |
| Charges for Services | 2,714,113 | 2,822,844 | 2,686,436 | (136,408) |
| Fines and Forfeitures | 330,288 | 330,288 | 330,288 | 0 |
| Intergovernmental | 133,040,713 | 166,171,566 | 124,607,493 | (41,564,073) |
| Contributions and Donations | 284,904 | 284,904 | 284,904 | 0 |
| Other | 1,136,456 | 2,334,641 | 831,467 | (1,503,174) |
| <i>Total Revenues</i> | <u>206,019,068</u> | <u>240,456,837</u> | <u>197,253,182</u> | <u>(43,203,655)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Office of the Director - Children and | | | | |
| Family Services: | | | | |
| Personal Services | 5,485,304 | 5,575,304 | 5,533,921 | 41,383 |
| Other | 11,669,421 | 11,669,421 | 11,226,848 | 442,573 |
| Capital Outlay | 1,948,595 | 1,948,595 | 1,072,764 | 875,831 |
| Total Office of the Director - Children | | | | |
| and Family Services | <u>19,103,320</u> | <u>19,193,320</u> | <u>17,833,533</u> | <u>1,359,787</u> |
| Training: | | | | |
| Personal Services | 703,983 | 703,983 | 638,332 | 65,651 |
| Other | 155,764 | 115,764 | 98,624 | 17,140 |
| Total Training | <u>859,747</u> | <u>819,747</u> | <u>736,956</u> | <u>82,791</u> |
| Information Services: | | | | |
| Personal Services | 1,447,730 | 1,447,730 | 1,378,035 | 69,695 |
| Other | 1,445,750 | 1,237,750 | 698,542 | 539,208 |
| Total Information Services | <u>2,893,480</u> | <u>2,685,480</u> | <u>2,076,577</u> | <u>608,903</u> |
| Direct Services: | | | | |
| Personal Services | 37,218,130 | 37,073,130 | 35,167,482 | 1,905,648 |
| Other | 1,474,501 | 1,434,501 | 1,425,636 | 8,865 |
| Total Direct Services | <u>\$38,692,631</u> | <u>\$38,507,631</u> | <u>\$36,593,118</u> | <u>\$1,914,513</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Supportive Services: | | | | |
| Personal Services | \$2,757,706 | \$2,602,706 | \$2,469,228 | \$133,478 |
| Other | 2,838,183 | 2,878,183 | 2,016,692 | 861,491 |
| Total Supportive Services | 5,595,889 | 5,480,889 | 4,485,920 | 994,969 |
| Foster and Adoptive Parents: | | | | |
| Personal Services | 346,628 | 321,628 | 212,567 | 109,061 |
| Other | 325,966 | 325,966 | 272,105 | 53,861 |
| Total Foster and Adoptive Parents | 672,594 | 647,594 | 484,672 | 162,922 |
| Visitation: | | | | |
| Personal Services | 895,968 | 708,968 | 627,048 | 81,920 |
| Other | 344,306 | 344,306 | 244,130 | 100,176 |
| Total Visitation | 1,240,274 | 1,053,274 | 871,178 | 182,096 |
| Contracted Placements: | | | | |
| Personal Services | 1,635,429 | 1,680,429 | 1,664,145 | 16,284 |
| Other | 18,363 | 26,363 | 20,489 | 5,874 |
| Total Contracted Placements | 1,653,792 | 1,706,792 | 1,684,634 | 22,158 |
| Foster Homes: | | | | |
| Personal Services | 3,301,603 | 3,463,603 | 3,433,296 | 30,307 |
| Other | 295,281 | 295,281 | 217,117 | 78,164 |
| Total Foster Homes | 3,596,884 | 3,758,884 | 3,650,413 | 108,471 |
| Permanent Custody Adoptions: | | | | |
| Personal Services | 4,264,773 | 4,454,773 | 4,423,078 | 31,695 |
| Other | 257,056 | 247,056 | 170,893 | 76,163 |
| Total Permanent Custody Adoptions | 4,521,829 | 4,701,829 | 4,593,971 | 107,858 |
| Office of the Director - Senior and Adult Services: | | | | |
| Personal Services | 737,856 | 737,856 | 673,668 | 64,188 |
| Other | 1,417,390 | 1,392,390 | 1,139,002 | 253,388 |
| Total Office of the Director - Senior and Adult Services | \$2,155,246 | \$2,130,246 | \$1,812,670 | \$317,576 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Human Resources: | | | | |
| Personal Services | \$763,681 | \$795,681 | \$783,278 | \$12,403 |
| Information Services - Human Services: | | | | |
| Personal Services | 3,727,403 | 3,727,403 | 3,082,324 | 645,079 |
| Other | 1,048,146 | 1,489,646 | 1,510,176 | (20,530) |
| Capital Outlay | 543,751 | 543,751 | 543,751 | 0 |
| Total Information Services - Human Services | 5,319,300 | 5,760,800 | 5,136,251 | 624,549 |
| Tapestry System of Care - Children and Family Services: | | | | |
| Personal Services | 416,650 | 441,650 | 434,424 | 7,226 |
| Other | 7,476,670 | 7,476,670 | 4,819,868 | 2,656,802 |
| Total Tapestry System of Care - Children and Family Services | 7,893,320 | 7,918,320 | 5,254,292 | 2,664,028 |
| Administrative Services - General Manager: | | | | |
| Personal Services | 1,686,374 | 1,727,374 | 1,702,870 | 24,504 |
| Other | 8,378,067 | 8,378,067 | 7,307,008 | 1,071,059 |
| Capital Outlay | 20,688 | 20,688 | 20,688 | 0 |
| Total Administrative Services - General Manager | 10,085,129 | 10,126,129 | 9,030,566 | 1,095,563 |
| Information Services: | | | | |
| Other | 67,453 | 220,953 | 67,453 | 153,500 |
| Work First Services: | | | | |
| Personal Services | 1,612,018 | 1,472,018 | 1,454,273 | 17,745 |
| Other | 16,603,372 | 21,773,873 | 16,601,997 | 5,171,876 |
| Total Work First Services | 18,215,390 | 23,245,891 | 18,056,270 | 5,189,621 |
| Southgate: | | | | |
| Personal Services | 4,627,272 | 4,991,167 | 4,948,082 | 43,085 |
| Other | 793,622 | 793,622 | 736,476 | 57,146 |
| Total Southgate | \$5,420,894 | \$5,784,789 | \$5,684,558 | \$100,231 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-------------|---|
| Ohio City: | | | | |
| Personal Services | \$3,992,515 | \$4,328,371 | \$4,297,768 | \$30,603 |
| Other | 1,423,498 | 1,423,498 | 1,374,936 | 48,562 |
| Total Ohio City | 5,416,013 | 5,751,869 | 5,672,704 | 79,165 |
| Quincy Place: | | | | |
| Personal Services | 5,223,535 | 5,406,242 | 5,365,060 | 41,182 |
| Other | 1,851,023 | 1,921,023 | 1,758,581 | 162,442 |
| Total Quincy Place | 7,074,558 | 7,327,265 | 7,123,641 | 203,624 |
| Veteran Employment Building: | | | | |
| Personal Services | 20,653,413 | 21,054,814 | 20,865,964 | 188,850 |
| Other | 1,329,490 | 1,259,490 | 610,089 | 649,401 |
| Total Veteran Employment Building | 21,982,903 | 22,314,304 | 21,476,053 | 838,251 |
| West Shore: | | | | |
| Personal Services | 4,488,395 | 4,778,914 | 4,751,673 | 27,241 |
| Other | 1,539,658 | 1,539,658 | 1,514,394 | 25,264 |
| Total West Shore | 6,028,053 | 6,318,572 | 6,266,067 | 52,505 |
| Client Support Services: | | | | |
| Personal Services | 5,961,312 | 6,337,193 | 6,335,496 | 1,697 |
| Other | 6,980,446 | 9,180,446 | 8,472,117 | 708,329 |
| Total Client Support Services | 12,941,758 | 15,517,639 | 14,807,613 | 710,026 |
| Children with Medical Handicaps: | | | | |
| Other | 2,764,307 | 2,764,307 | 1,761,992 | 1,002,315 |
| Office of the Director: | | | | |
| Personal Services | 769,681 | 824,681 | 800,850 | 23,831 |
| Other | 2,082,492 | 1,877,245 | 1,498,592 | 378,653 |
| Capital Outlay | 1,186,496 | 1,186,496 | 1,109,680 | 76,816 |
| Total Office of the Director | \$4,038,669 | \$3,888,422 | \$3,409,122 | \$479,300 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------|---|
| Management Services: | | | | |
| Personal Services | \$1,000,676 | \$1,015,676 | \$999,454 | \$16,222 |
| Other | 95,812 | 212,659 | 206,352 | 6,307 |
| Total Management Services | 1,096,488 | 1,228,335 | 1,205,806 | 22,529 |
| Community Programs: | | | | |
| Other | 1,739,952 | 1,789,952 | 1,642,828 | 147,124 |
| Home Support: | | | | |
| Personal Services | 1,466,031 | 1,517,031 | 1,487,971 | 29,060 |
| Other | 355,491 | 337,991 | 186,128 | 151,863 |
| Total Home Support | 1,821,522 | 1,855,022 | 1,674,099 | 180,923 |
| Protective Services: | | | | |
| Personal Services | 2,748,843 | 2,904,025 | 2,857,868 | 46,157 |
| Other | 737,101 | 899,525 | 866,487 | 33,038 |
| Total Protective Services | 3,485,944 | 3,803,550 | 3,724,355 | 79,195 |
| Information and Outreach Services: | | | | |
| Personal Services | 630,170 | 630,170 | 613,140 | 17,030 |
| Other | 29,336 | 31,936 | 28,405 | 3,531 |
| Total Information and Outreach Services | 659,506 | 662,106 | 641,545 | 20,561 |
| Home Based Services: | | | | |
| Personal Services | 2,814,827 | 2,837,827 | 2,801,382 | 36,445 |
| Other | 215,543 | 231,543 | 183,959 | 47,584 |
| Total Home Based Services | 3,030,370 | 3,069,370 | 2,985,341 | 84,029 |
| Resource and Training: | | | | |
| Personal Services | 513,724 | 528,724 | 520,478 | 8,246 |
| Other | 9,761 | 12,661 | 7,620 | 5,041 |
| Total Resource and Training | \$523,485 | \$541,385 | \$528,098 | \$13,287 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-------------|---|
| Options Program: | | | | |
| Personal Services | \$1,500,849 | \$1,615,849 | \$1,588,001 | \$27,848 |
| Other | 3,752,292 | 3,753,792 | 2,845,460 | 908,332 |
| Total Options Program | 5,253,141 | 5,369,641 | 4,433,461 | 936,180 |
| Administrative Services: | | | | |
| Personal Services | 659,206 | 630,621 | 568,237 | 62,384 |
| Other | 273,580 | 271,865 | 264,161 | 7,704 |
| Total Administrative Services | 932,786 | 902,486 | 832,398 | 70,088 |
| Early Start: | | | | |
| Other | 3,137,426 | 3,207,426 | 3,207,426 | 0 |
| Health and Safety: | | | | |
| Other | 362,492 | 362,492 | 362,492 | 0 |
| Quality Child Care: | | | | |
| Other | 15,029,192 | 15,085,698 | 14,984,352 | 101,346 |
| Family and Children First: | | | | |
| Personal Services | 748,207 | 701,207 | 661,353 | 39,854 |
| Other | 8,282,723 | 8,312,723 | 8,284,530 | 28,193 |
| Capital Outlay | 4,099 | 21,099 | 20,578 | 521 |
| Total Family and Children First | 9,035,029 | 9,035,029 | 8,966,461 | 68,568 |
| Executive and Financial Operations: | | | | |
| Personal Services | 478,031 | 478,031 | 463,746 | 14,285 |
| Other | 13,740,581 | 13,740,581 | 13,516,544 | 224,037 |
| Capital Outlay | 3,142 | 3,142 | 3,142 | 0 |
| Total Executive and Financial Operations | 14,221,754 | 14,221,754 | 13,983,432 | 238,322 |
| Executive and Financial Operations: | | | | |
| Personal Services | 340,130 | 340,130 | 316,904 | 23,226 |
| Other | 1,601,504 | 1,601,504 | 104,412 | 1,497,092 |
| Total Executive and Financial Operations | \$1,941,634 | \$1,941,634 | \$421,316 | \$1,520,318 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|--------------------|-----------------------|---|
| Work Force Innovation and Opportunities: | | | | |
| Personal Services | \$0 | \$1,154,712 | \$95,737 | \$1,058,975 |
| Other | 0 | 8,229,310 | 4,530,217 | 3,699,093 |
| Total Work Force Innovation and Opportunities | 0 | 9,384,022 | 4,625,954 | 4,758,068 |
| <i>Total Expenditures</i> | <u>251,267,835</u> | <u>270,880,529</u> | <u>243,572,866</u> | <u>27,307,663</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (45,248,767) | (30,423,692) | (46,319,684) | (15,895,992) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>5,566,015</u> | <u>26,643,080</u> | <u>201,000</u> | <u>(26,442,080)</u> |
| <i>Net Change in Fund Balance</i> | (39,682,752) | (3,780,612) | (46,118,684) | (42,338,072) |
| Fund Deficit Beginning of Year | (35,774,016) | (35,774,016) | (35,774,016) | 0 |
| Prior Year Encumbrances Appropriated | <u>40,234,078</u> | <u>40,234,078</u> | <u>40,234,078</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$35,222,690)</u> | <u>\$679,450</u> | <u>(\$41,658,622)</u> | <u>(\$42,338,072)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$89,115,820 | \$89,579,074 | \$73,317,841 | (\$16,261,233) |
| Intergovernmental | 0 | 8,528,422 | 7,087,346 | (1,441,076) |
| Other | 74,035 | 131,556 | 122,216 | (9,340) |
| <i>Total Revenues</i> | <u>89,189,855</u> | <u>98,239,052</u> | <u>80,527,403</u> | <u>(17,711,649)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Office of Reentry: | | | | |
| Personal Services | 506,845 | 506,845 | 475,124 | 31,721 |
| Other | 2,862,734 | 2,861,634 | 2,752,365 | 109,269 |
| Capital Outlay | 0 | 1,100 | 1,100 | 0 |
| <i>Total Office of Reentry</i> | <u>3,369,579</u> | <u>3,369,579</u> | <u>3,228,589</u> | <u>140,990</u> |
| Adult Reentry Court: | | | | |
| Personal Services | 0 | 65,088 | 0 | 65,088 |
| Other | 0 | 1,912 | 0 | 1,912 |
| <i>Total Adult Reentry Court</i> | <u>0</u> | <u>67,000</u> | <u>0</u> | <u>67,000</u> |
| Criminal Justice Intervention: | | | | |
| Other | 250,000 | 250,000 | 250,000 | 0 |
| Legal Services: | | | | |
| Personal Services | 168,412 | 174,890 | 153,572 | 21,318 |
| Other | 2,581,564 | 3,181,564 | 2,999,161 | 182,403 |
| <i>Total Legal Services</i> | <u>2,749,976</u> | <u>3,356,454</u> | <u>3,152,733</u> | <u>203,721</u> |
| Community Social Services: | | | | |
| Personal Services | 6,539,076 | 6,790,579 | 6,728,549 | 62,030 |
| Other | 9,928,095 | 10,083,571 | 9,777,431 | 306,140 |
| <i>Total Community Social Services</i> | <u>16,467,171</u> | <u>16,874,150</u> | <u>16,505,980</u> | <u>368,170</u> |
| Detention Home: | | | | |
| Personal Services | 402,189 | 417,658 | 408,008 | 9,650 |
| Other | 4,760,934 | 4,417,105 | 3,611,664 | 805,441 |
| <i>Total Detention Home</i> | <u>\$5,163,123</u> | <u>\$4,834,763</u> | <u>\$4,019,672</u> | <u>\$815,091</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|---------------|---|
| Youth and Family: | | | | |
| Other | \$1,068,158 | \$612,682 | \$612,681 | \$1 |
| Family Justice Center: | | | | |
| Personal Services | \$78,807 | \$83,907 | \$83,016 | \$891 |
| Other | 469,943 | 464,843 | 425,272 | 39,571 |
| Total Family Justice Center | 548,750 | 548,750 | 508,288 | 40,462 |
| Total General Government - Judicial | 29,616,757 | 29,913,378 | 28,277,943 | 1,635,435 |
| Health and Safety: | | | | |
| Hospital Operations: | | | | |
| Other | 40,080,000 | 40,080,000 | 40,080,000 | 0 |
| Social Services: | | | | |
| Homeless Services: | | | | |
| Personal Services | 429,112 | 424,012 | 420,645 | 3,367 |
| Other | 6,463,089 | 7,700,189 | 7,698,829 | 1,360 |
| Capital Outlay | 1,804 | 1,804 | 1,798 | 6 |
| Total Homeless Services | 6,894,005 | 8,126,005 | 8,121,272 | 4,733 |
| Health and Human Services Levy 4 | | | | |
| Other | 0 | 1,910,427 | 1,910,427 | 0 |
| Health and Human Services Levy 3 | | | | |
| Other | 0 | 1,552,223 | 1,552,223 | 0 |
| Human Services Other | | | | |
| Other | 0 | 709,858 | 709,858 | 0 |
| Educational Assistance: | | | | |
| Other | 1,371,957 | 1,371,957 | 1,221,059 | 150,898 |
| Total Social Services | 8,265,962 | 13,670,470 | 13,514,839 | 155,631 |
| Total Expenditures | 77,962,719 | 83,663,848 | 81,872,782 | 1,791,066 |
| Excess of Revenues Over (Under) Expenditures | \$11,227,136 | \$14,575,204 | (\$1,345,379) | (\$15,920,583) |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------------|----------------------------|----------------------------|---|
| Other Financing Sources (Uses) | | | | |
| Transfers In | \$15,771,237 | \$28,024,783 | \$1,100,000 | (\$26,924,783) |
| Transfers Out | (44,028,023) | (44,435,336) | (43,829) | 44,391,507 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(28,256,786)</u> | <u>(16,410,553)</u> | <u>1,056,171</u> | <u>17,466,724</u> |
| <i>Net Change in Fund Balance</i> | (17,029,650) | (1,835,349) | (289,208) | 1,546,141 |
| Fund Balance Beginning of Year | 31,149,717 | 31,149,717 | 31,149,717 | 0 |
| Prior Year Encumbrances Appropriated | <u>8,143,732</u> | <u>8,143,732</u> | <u>8,143,732</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$22,263,799</u></u> | <u><u>\$37,458,100</u></u> | <u><u>\$39,004,241</u></u> | <u><u>\$1,546,141</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|----------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$102,196,919 | \$95,415,833 | \$91,307,184 | (\$4,108,649) |
| Charges for Services | 4,071,656 | 4,426,195 | 4,235,601 | (190,594) |
| Intergovernmental | 80,095,310 | 87,069,608 | 83,320,351 | (3,749,257) |
| Other | 1,001,186 | 1,088,364 | 1,041,499 | (46,865) |
| <i>Total Revenues</i> | <u>187,365,071</u> | <u>188,000,000</u> | <u>179,904,635</u> | <u>(8,095,365)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Board of Developmental Disabilities: | | | | |
| Personal Services | 85,786,333 | 87,710,056 | 86,372,197 | 1,337,859 |
| Other | 117,205,280 | 118,905,280 | 113,856,215 | 5,049,065 |
| Capital Outlay | 4,048,551 | 4,048,551 | 3,477,719 | 570,832 |
| <i>Total Expenditures</i> | <u>207,040,164</u> | <u>210,663,887</u> | <u>203,706,131</u> | <u>6,957,756</u> |
| <i>Net Change in Fund Balance</i> | (19,675,093) | (22,663,887) | (23,801,496) | (1,137,609) |
| Fund Balance Beginning of Year | 114,383,069 | 114,383,069 | 114,383,069 | 0 |
| Prior Year Encumbrances Appropriated | 5,786,197 | 5,786,197 | 5,786,197 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$100,494,173</u> | <u>\$97,505,379</u> | <u>\$96,367,770</u> | <u>(\$1,137,609)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Convention Center Hotel Construction
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-------------------|-----------------|---|
| Revenues | | | | |
| Contributions and Donations | \$60,000 | \$60,000 | \$60,000 | \$0 |
| Expenditures | | | | |
| Capital Outlay: | | | | |
| Capital Project Future Debt Service | | | | |
| Other | 60,000 | 60,000 | 0 | 60,000 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 60,000 | 60,000 |
| Fund Deficit Beginning of Year | (46,709) | (46,709) | (46,709) | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$46,709)</u> | <u>(\$46,709)</u> | <u>\$13,291</u> | <u>\$60,000</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Sanitary Engineer
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Charges for Services | \$14,278,279 | \$65,135,140 | \$23,366,769 | (\$41,768,371) |
| Interest | 9 | 42 | 15 | (27) |
| OWDA Loan Proceeds | 0 | 11,678 | 0 | (11,678) |
| Other | 45,236 | 194,679 | 74,029 | (120,650) |
| Intergovernmental | 84,646 | 386,140 | 138,525 | (247,615) |
| <i>Total Revenues</i> | <u>14,408,170</u> | <u>65,727,679</u> | <u>23,579,338</u> | <u>(42,148,341)</u> |
| Expenses | | | | |
| Personal Services | 10,000,566 | 11,200,566 | 10,520,280 | 680,286 |
| Other | 24,673,836 | 34,152,778 | 17,887,646 | 16,265,132 |
| Capital Outlay | 7,536,001 | 7,547,494 | 7,532,765 | 14,729 |
| Principal Retirement | 1,036,274 | 1,036,274 | 1,036,274 | 0 |
| Interest and Fiscal Charges | 362,749 | 362,749 | 362,749 | 0 |
| <i>Total Expenses</i> | <u>43,609,426</u> | <u>54,299,861</u> | <u>37,339,714</u> | <u>16,960,147</u> |
| <i>Excess of Revenues Over (Under)</i> | | | | |
| <i>Expenses Before Transfers</i> | (29,201,256) | 11,427,818 | (13,760,376) | (25,188,194) |
| Transfers In | 0 | 64,954,674 | 495,658 | (64,459,016) |
| Transfers Out | 15,419,342 | (22,806,370) | 0 | 22,806,370 |
| <i>Net Change in Fund Equity</i> | (13,781,914) | 53,576,122 | (13,264,718) | (66,840,840) |
| Fund Equity Beginning of Year | 28,087,241 | 28,087,241 | 28,087,241 | 0 |
| Prior Year Encumbrances Appropriated | 7,567,180 | 7,567,180 | 7,567,180 | 0 |
| <i>Fund Equity End of Year</i> | <u>\$21,872,507</u> | <u>\$89,230,543</u> | <u>\$22,389,703</u> | <u>(\$66,840,840)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Motor Vehicle Gas Tax
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Fines and Forfeitures | \$198,372 | \$334,224 | \$320,347 | (\$13,877) |
| Intergovernmental | 18,922,194 | 31,880,834 | 30,557,133 | (1,323,701) |
| Interest | 222,027 | 374,079 | 358,547 | (15,532) |
| Other | 67,204 | 113,228 | 108,527 | (4,701) |
| <i>Total Revenues</i> | <u>19,409,797</u> | <u>32,702,365</u> | <u>31,344,554</u> | <u>(1,357,811)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Construction Engineer and Test Lab: | | | | |
| Personal Services | 4,979,191 | 4,979,191 | 4,149,186 | 830,005 |
| Other | 1,183,148 | 1,183,148 | 300,113 | 883,035 |
| Capital Outlay | 85,886 | 85,886 | 11,784 | 74,102 |
| Total Construction Engineer and Test Lab | <u>6,248,225</u> | <u>6,248,225</u> | <u>4,461,083</u> | <u>1,787,142</u> |
| Maintenance Engineer: | | | | |
| Personal Services | 3,479,465 | 3,479,465 | 3,259,312 | 220,153 |
| Other | 2,181,970 | 2,181,970 | 1,390,844 | 791,126 |
| Capital Outlay | 534,383 | 674,383 | 660,070 | 14,313 |
| Total Maintenance Engineer | <u>6,195,818</u> | <u>6,335,818</u> | <u>5,310,226</u> | <u>1,025,592</u> |
| Road Capital Improvements: | | | | |
| Other | 5,791,808 | 5,791,808 | 0 | 5,791,808 |
| Capital Outlay | 5,585,529 | 13,085,529 | 5,196,798 | 7,888,731 |
| Total Road Capital Improvements | <u>11,377,337</u> | <u>18,877,337</u> | <u>5,196,798</u> | <u>13,680,539</u> |
| Road and Bridge Registration Tax: | | | | |
| Other | 2,209,550 | 1,444,550 | 40,480 | 1,404,070 |
| Capital Outlay | 12,961,529 | 21,461,529 | 17,798,554 | 3,662,975 |
| Total Road and Bridge Registration Tax | <u>15,171,079</u> | <u>22,906,079</u> | <u>17,839,034</u> | <u>5,067,045</u> |
| Total Public Works | <u>\$38,992,459</u> | <u>\$54,367,459</u> | <u>\$32,807,141</u> | <u>\$21,560,318</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Motor Vehicle Gas Tax (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Debt Service: | | | | |
| Principal Retirement | \$717,932 | \$717,932 | \$717,932 | \$0 |
| Interest and Fiscal Charges | 88,395 | 88,395 | 88,395 | 0 |
| Total Debt Service | 806,327 | 806,327 | 806,327 | 0 |
| <i>Total Expenditures</i> | <u>39,798,786</u> | <u>55,173,786</u> | <u>33,613,468</u> | <u>21,560,318</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(20,388,989)</u> | <u>(22,471,421)</u> | <u>(2,268,914)</u> | <u>20,202,507</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 8,243,622 | 6,389,168 | 5,812,486 | (576,682) |
| Transfers Out | 0 | (8,811,688) | (9,018,296) | (206,608) |
| <i>Total Other Financing Sources (Uses)</i> | <u>8,243,622</u> | <u>(2,422,520)</u> | <u>(3,205,810)</u> | <u>(783,290)</u> |
| <i>Net Change in Fund Balance</i> | (12,145,367) | (24,893,941) | (5,474,724) | 19,419,217 |
| Fund Balance Beginning of Year | 39,983,928 | 39,983,928 | 39,983,928 | 0 |
| Prior Year Encumbrances Appropriated | 9,120,358 | 9,120,358 | 9,120,358 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$36,958,919</u> | <u>\$24,210,345</u> | <u>\$43,629,562</u> | <u>\$19,419,217</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Charges for Services | \$9,751,105 | \$15,148,561 | \$15,004,280 | (\$144,281) |
| Intergovernmental | 142,176 | 220,874 | 218,770 | (2,104) |
| Other | 901 | 1,399 | 1,386 | (13) |
| <i>Total Revenues</i> | <u>9,894,182</u> | <u>15,370,834</u> | <u>15,224,436</u> | <u>(146,398)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Board of Revision: | | | | |
| Personal Services | 2,486,407 | 2,486,407 | 1,871,514 | 614,893 |
| Other | 1,039,782 | 1,039,782 | 955,490 | 84,292 |
| Total Board of Revision | <u>3,526,189</u> | <u>3,526,189</u> | <u>2,827,004</u> | <u>699,185</u> |
| Tax Assessment Contractual Services: | | | | |
| Personal Services | 3,670,462 | 4,019,318 | 3,938,291 | 81,027 |
| Other | 5,545,781 | 6,539,588 | 6,539,667 | (79) |
| Capital Outlay | 271,945 | 126,200 | 58,307 | 67,893 |
| Total Tax Assessment Contractual Services | <u>9,488,188</u> | <u>10,685,106</u> | <u>10,536,265</u> | <u>148,841</u> |
| <i>Total Expenditures</i> | <u>13,014,377</u> | <u>14,211,295</u> | <u>13,363,269</u> | <u>848,026</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(3,120,195)</u> | <u>1,159,539</u> | <u>1,861,167</u> | <u>701,628</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>0</u> | <u>(1,427,885)</u> | <u>(1,427,885)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | <u>(3,120,195)</u> | <u>(268,346)</u> | <u>433,282</u> | <u>701,628</u> |
| Fund Balance Beginning of Year | 13,108,168 | 13,108,168 | 13,108,168 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,390,090</u> | <u>1,390,090</u> | <u>1,390,090</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$11,378,063</u> | <u>\$14,229,912</u> | <u>\$14,931,540</u> | <u>\$701,628</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------------|---------------------------|----------------------------|---|
| Revenues | | | | |
| Property Taxes | \$39,363,656 | \$39,363,656 | \$36,633,786 | (\$2,729,870) |
| Charges for Services | 400,000 | 400,000 | 220,348 | (179,652) |
| Intergovernmental | 23,161,653 | 23,161,653 | 27,284,248 | 4,122,595 |
| <i>Total Revenues</i> | <u>62,925,309</u> | <u>62,925,309</u> | <u>64,138,382</u> | <u>1,213,073</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Administrative Expenses: | | | | |
| Personal Services | 3,876,700 | 3,876,700 | 3,839,783 | 36,917 |
| Contractual Services | 1,212,140 | 1,212,140 | 1,103,109 | 109,031 |
| Other | 71,744,167 | 71,744,167 | 59,224,134 | 12,520,033 |
| Capital Outlay | 95,000 | 95,000 | 49,784 | 45,216 |
| <i>Total Expenditures</i> | <u>76,928,007</u> | <u>76,928,007</u> | <u>64,216,810</u> | <u>12,711,197</u> |
| <i>Net Change in Fund Balance</i> | <u>(14,002,698)</u> | <u>(14,002,698)</u> | <u>(78,428)</u> | <u>13,924,270</u> |
| Fund Balance Beginning of Year | 19,748,477 | 19,748,477 | 19,748,477 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,698</u> | <u>2,698</u> | <u>2,698</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$5,748,477</u></u> | <u><u>\$5,748,477</u></u> | <u><u>\$19,672,747</u></u> | <u><u>\$13,924,270</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Cuyahoga Support Enforcement
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------|-------------------|----------------------|---|
| Revenues | | | | |
| Property Taxes | \$0 | \$1,929,277 | \$1,929,277 | \$0 |
| Charges for Services | 3,470,082 | 5,390,851 | 4,491,348 | (899,503) |
| Intergovernmental | 17,845,649 | 27,964,749 | 23,338,862 | (4,625,887) |
| Other | 55,921 | 86,874 | 72,379 | (14,495) |
| <i>Total Revenues</i> | <u>21,371,652</u> | <u>35,371,751</u> | <u>29,831,866</u> | <u>(5,539,885)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Cuyahoga Support Enforcement Agency: | | | | |
| Personal Services | 20,562,514 | 20,560,014 | 19,427,838 | 1,132,176 |
| Other | 14,760,595 | 14,760,595 | 14,473,922 | 286,673 |
| Capital Outlay | 704,000 | 704,000 | 600,697 | 103,303 |
| <i>Total Expenditures</i> | <u>36,027,109</u> | <u>36,024,609</u> | <u>34,502,457</u> | <u>1,522,152</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(14,655,457)</u> | <u>(652,858)</u> | <u>(4,670,591)</u> | <u>(4,017,733)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 1,676,890 | 434,678 | 0 | (434,678) |
| <i>Net Change in Fund Balance</i> | <u>(12,978,567)</u> | <u>(218,180)</u> | <u>(4,670,591)</u> | <u>(4,452,411)</u> |
| Fund Deficit Beginning of Year | (3,490,759) | (3,490,759) | (3,490,759) | 0 |
| Prior Year Encumbrances Appropriated | 3,746,007 | 3,746,007 | 3,746,007 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$12,723,319)</u> | <u>\$37,068</u> | <u>(\$4,415,343)</u> | <u>(\$4,452,411)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Delinquent Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| Revenues | | | | |
| Charges for Services | \$3,858,791 | \$6,197,324 | \$5,739,627 | (\$457,697) |
| Licenses and Permits | 0 | 997,261 | 997,261 | 0 |
| Fines and Forfeitures | 0 | 107,500 | 107,500 | 0 |
| Other | 911,113 | 108,069 | 0 | (108,069) |
| <i>Total Revenues</i> | <u>4,769,904</u> | <u>7,410,154</u> | <u>6,844,388</u> | <u>(565,766)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Tax Collections: | | | | |
| Personal Services | 1,155,752 | 1,155,752 | 760,418 | 395,334 |
| Other | 2,007,042 | 251,400 | 2,078,181 | (1,826,781) |
| Capital Outlay | 272,000 | 194,308 | 0 | 194,308 |
| Total Legislative and Executive | <u>3,434,794</u> | <u>1,601,460</u> | <u>2,838,599</u> | <u>(1,237,139)</u> |
| Judicial: | | | | |
| Delinquent Real Estate Tax Assessment: | | | | |
| Personal Services | 1,407,207 | 1,522,207 | 1,491,915 | 30,292 |
| Other | 4,078,445 | 4,078,445 | 3,639,875 | 438,570 |
| Total Judicial | <u>5,485,652</u> | <u>5,600,652</u> | <u>5,131,790</u> | <u>468,862</u> |
| <i>Total Expenditures</i> | <u>8,920,446</u> | <u>7,202,112</u> | <u>7,970,389</u> | <u>(768,277)</u> |
| <i>Net Change in Fund Balance</i> | <u>(4,150,542)</u> | <u>208,042</u> | <u>(1,126,001)</u> | <u>(1,334,043)</u> |
| Fund Balance Beginning of Year | 5,656,445 | 5,656,445 | 5,656,445 | 0 |
| Prior Year Encumbrances Appropriated | 3,323,233 | 3,323,233 | 3,323,233 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$4,829,136</u></u> | <u><u>\$9,187,720</u></u> | <u><u>\$7,853,677</u></u> | <u><u>(\$1,334,043)</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
County Land Reutilization
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$4,505,890 | \$7,000,000 | \$7,369,521 | \$369,521 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| County Land Reutilization: | | | | |
| Other | 7,000,000 | 7,000,000 | 7,000,000 | 0 |
| <i>Net Change in Fund Balance</i> | (2,494,110) | 0 | 369,521 | 369,521 |
| Fund Balance Beginning of Year | 1,050,094 | 1,050,094 | 1,050,094 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$1,444,016)</u> | <u>\$1,050,094</u> | <u>\$1,419,615</u> | <u>\$369,521</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Court
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$924,855 | \$1,436,783 | \$1,402,947 | (\$33,836) |
| Fines and Forfeitures | 623,846 | 969,159 | 946,335 | (22,824) |
| Intergovernmental | 2,250 | 3,495 | 3,413 | (82) |
| Other | 11 | 16 | 16 | 0 |
| <i>Total Revenues</i> | <i>1,550,962</i> | <i>2,409,453</i> | <i>2,352,711</i> | <i>(56,742)</i> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Juvenile Court Alternative Dispute Resolution Program: | | | | |
| Other | 52,000 | 52,000 | 52,000 | 0 |
| Juvenile Court Incentives: | | | | |
| Other | 1,000 | 1,000 | 901 | 99 |
| Probate Court Computer: | | | | |
| Other | 678,869 | 492,752 | 357,107 | 135,645 |
| Capital Outlay | 3,109 | 49,109 | 14,106 | 35,003 |
| Total Probate Court Computer | 681,978 | 541,861 | 371,213 | 170,648 |
| Probate Court Special Projects: | | | | |
| Other | 61,526 | 40,517 | 34,210 | 6,307 |
| Capital Outlay | 0 | 9 | 9 | 0 |
| Total Probate Court Special Projects | 61,526 | 40,526 | 34,219 | 6,307 |
| Probate Court Dispute Resolution Program: | | | | |
| Other | 45,097 | 3,697 | 2,997 | 700 |
| Total Probate Court Dispute Resolution Program | 45,097 | 3,697 | 2,997 | 700 |
| Probate Court Conduct of Business: | | | | |
| Other | 2,219 | 2,219 | 264 | 1,955 |
| Clerk of Courts Computerization: | | | | |
| Other | 892,838 | 892,838 | 386,121 | 506,717 |
| Capital Outlay | 6,157 | 6,157 | 6,157 | 0 |
| Total Clerk of Courts Computerization | \$898,995 | \$898,995 | \$392,278 | \$506,717 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Court (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| Court of Appeals Special Projects: | | | | |
| Other | \$0 | \$12,500 | \$8,384 | \$4,116 |
| Capital Outlay | 0 | 12,500 | 12,163 | 337 |
| Total Foster and Adoptive Parents | 0 | 25,000 | 20,547 | 4,453 |
| Clerk of Courts: | | | | |
| Personal Services | 421,905 | 421,905 | 320,177 | 101,728 |
| General Judicial: | | | | |
| Personal Services | 1,361,986 | 1,403,986 | 1,392,812 | 11,174 |
| Other | 405,822 | 363,822 | 10,350 | 353,472 |
| Total General Judicial | 1,767,808 | 1,767,808 | 1,403,162 | 364,646 |
| Sheriff: | | | | |
| Personal Services | 191,007 | 191,007 | 183,197 | 7,810 |
| <i>Total Expenditures</i> | <u>4,123,535</u> | <u>3,946,018</u> | <u>2,780,955</u> | <u>1,165,063</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (2,572,573) | (1,536,565) | (428,244) | 1,108,321 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | 0 | (242,517) | (242,517) | 0 |
| <i>Net Change in Fund Balance</i> | (2,572,573) | (1,779,082) | (670,761) | 1,108,321 |
| Fund Balance Beginning of Year | 8,091,939 | 8,091,939 | 8,091,939 | 0 |
| Prior Year Encumbrances Appropriated | 773,816 | 773,816 | 773,816 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$6,293,182</u> | <u>\$7,086,673</u> | <u>\$8,194,994</u> | <u>\$1,108,321</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Solid Waste
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,242,454 | \$1,930,179 | \$1,909,338 | (\$20,841) |
| Intergovernmental | 55,920 | 86,873 | 85,935 | (938) |
| Other | 6,257 | 9,720 | 9,615 | (105) |
| <i>Total Revenues</i> | <u>1,304,631</u> | <u>2,026,772</u> | <u>2,004,888</u> | <u>(21,884)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| District Administration: | | | | |
| Personal Services | 541,407 | 557,307 | 543,360 | 13,947 |
| Other | 704,288 | 695,500 | 660,107 | 35,393 |
| Capital Outlay | 2,617 | 22,617 | 9,649 | 12,968 |
| Total District Administration | 1,248,312 | 1,275,424 | 1,213,116 | 62,308 |
| District Board of Health: | | | | |
| Other | 312,259 | 317,359 | 317,359 | 0 |
| Convenience Center: | | | | |
| Other | 678,308 | 942,058 | 861,639 | 80,419 |
| Plan Update: | | | | |
| Other | 12,599 | 12,599 | 9,313 | 3,286 |
| Municipal Grants: | | | | |
| Other | 246,000 | 246,000 | 156,237 | 89,763 |
| <i>Total Expenditures</i> | <u>2,497,478</u> | <u>2,793,440</u> | <u>2,557,664</u> | <u>235,776</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,192,847) | (766,668) | (552,776) | 213,892 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | 0 | (2,788) | (2,788) | 0 |
| <i>Net Change in Fund Balance</i> | (1,192,847) | (769,456) | (555,564) | 213,892 |
| Fund Balance Beginning of Year | 3,303,224 | 3,303,224 | 3,303,224 | 0 |
| Prior Year Encumbrances Appropriated | 298,886 | 298,886 | 298,886 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,409,263</u> | <u>\$2,832,654</u> | <u>\$3,046,546</u> | <u>\$213,892</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Charges for Services | \$544,869 | \$2,328,409 | \$265,973 | (\$2,062,436) |
| Intergovernmental | 46,036,932 | 196,731,461 | 22,448,194 | (174,283,267) |
| Interest | 11,460 | 48,972 | 5,594 | (43,378) |
| Other | 8,359,949 | 35,724,904 | 2,521,951 | (33,202,953) |
| <i>Total Revenues</i> | <u>54,953,210</u> | <u>234,833,746</u> | <u>25,241,712</u> | <u>(209,592,034)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Development Revolving Loan: | | | | |
| Other | <u>836,167</u> | <u>836,167</u> | <u>224,286</u> | <u>611,881</u> |
| Brownfield Revolving Loan: | | | | |
| Other | <u>58,123</u> | <u>358,123</u> | <u>244,753</u> | <u>113,370</u> |
| Economic Development: | | | | |
| Other | <u>17,552,960</u> | <u>17,552,960</u> | <u>13,228,902</u> | <u>4,324,058</u> |
| Property Demolition: | | | | |
| Other | <u>15,045,390</u> | <u>15,045,390</u> | <u>14,678,286</u> | <u>367,104</u> |
| 2008 Neighborhood Stabilization: | | | | |
| Personal Services | 1,896 | 1,896 | 1,896 | 0 |
| Other | <u>60,775</u> | <u>60,775</u> | <u>60,775</u> | <u>0</u> |
| Total 2008 Neighborhood Stabilization | <u>62,671</u> | <u>62,671</u> | <u>62,671</u> | <u>0</u> |
| Shelter and Care Renewal: | | | | |
| Other | <u>14,863,804</u> | <u>14,863,804</u> | <u>14,863,804</u> | <u>0</u> |
| Ohio Housing Finance Grant: | | | | |
| Personal Services | 9,493 | 9,493 | 9,493 | 0 |
| Other | <u>129,060</u> | <u>129,060</u> | <u>129,060</u> | <u>0</u> |
| Total Ohio Housing Finance Grant | <u>\$138,553</u> | <u>\$138,553</u> | <u>\$138,553</u> | <u>\$0</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-----------|---|
| Lead Hazard Reduction Grant: | | | | |
| Personal Services | \$56,772 | \$56,772 | \$56,772 | \$0 |
| Other | 1,168 | 1,168 | 1,168 | 0 |
| Total Lead Hazard Reduction Grant | 57,940 | 57,940 | 57,940 | 0 |
| 2011 NSP 3 Administration: | | | | |
| Personal Services | 88 | 88 | 88 | 0 |
| Home 2011: | | | | |
| Other | 44,707 | 44,707 | 44,707 | 0 |
| CDBG Year 37 2011: | | | | |
| Other | 732,869 | 41,052 | 41,052 | 0 |
| Pass Transitional: | | | | |
| Other | 517,257 | 1,054,998 | 1,054,998 | 0 |
| Homeless Crisis Response Program: | | | | |
| Other | 395,098 | 395,098 | 395,098 | 0 |
| HUD Section 108: | | | | |
| Other | 571,995 | 571,995 | 571,995 | 0 |
| 2004 Lead: | | | | |
| Other | 868 | 0 | 0 | 0 |
| Mold and Moisture Grant: | 53,825 | | | |
| Personal Services | 20,692 | 0 | 0 | 0 |
| Other | 32 | 0 | 0 | 0 |
| Total Mold and Moisture Grant | 74,549 | 0 | 0 | 0 |
| Shelter and Care 2010: | | | | |
| Other | 121,913 | 121,913 | 121,913 | 0 |
| Emergency Solutions Grant: | | | | |
| Other | 1,362,945 | 1,362,945 | 1,362,945 | 0 |
| Shelter and Care 2007: | | | | |
| Other | \$17,964 | \$17,964 | \$17,964 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-----------|---|
| Home Weatherization Assistance 2011: | | | | |
| Other | \$375 | \$375 | \$375 | \$0 |
| Home Weatherization Assistance 2012: | | | | |
| Personal Services | (35) | (35) | (35) | 0 |
| SHP - SA Zelma George: | | | | |
| Other | 171,403 | 171,403 | 171,403 | 0 |
| SHP - HEP: | | | | |
| Other | 189,235 | 189,235 | 189,235 | 0 |
| Buckeye PSH: | | | | |
| Other | 141,082 | 141,082 | 141,082 | 0 |
| Shelter and Care 2009: | | | | |
| Other | 336,686 | 336,686 | 336,686 | 0 |
| CDBG Year 36 2010: | | | | |
| Other | 151,000 | 0 | 0 | 0 |
| Clean Ohio Program: | | | | |
| Other | 83,643 | 0 | 0 | 0 |
| 2007 Lead Hazard Remediation: | | | | |
| Other | 369,175 | 0 | 0 | 0 |
| Shelter and Care Renewal: | | | | |
| Other | 2,941,005 | 2,941,005 | 2,941,005 | 0 |
| 2010 Neighborhood Stabilization: | | | | |
| Other | 250 | 250 | 250 | 0 |
| Shelter and Care Renewal SRA RE: | | | | |
| Other | 2,536 | 2,536 | 2,536 | 0 |
| CDBG Year 38 2012: | | | | |
| Personal Services | 19,184 | 0 | 0 | 0 |
| Other | 1,772,888 | 70,324 | 70,324 | 0 |
| Total CDBG | \$1,792,072 | \$70,324 | \$70,324 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-------------------------------------|--------------------|-----------------|-----------|---|
| Home 2010: | | | | |
| Other | \$447,521 | \$447,521 | \$447,521 | \$0 |
| Shelter and Care - Pass Supportive: | | | | |
| Other | 205,643 | 414,018 | 414,018 | 0 |
| SHP - RRH For Families: | | | | |
| Other | 487,896 | 487,896 | 487,896 | 0 |
| Home 2012: | | | | |
| Personal Services | 41,128 | 41,128 | 41,128 | 0 |
| Other | 521,183 | 521,183 | 521,183 | 0 |
| Total Home 2012 | 562,311 | 562,311 | 562,311 | 0 |
| Shelter and Care 2005 SRA: | | | | |
| Other | 122,652 | 122,652 | 122,652 | 0 |
| Shelter and Care: | | | | |
| Other | 408,335 | 408,335 | 408,335 | 0 |
| Shelter and Care 2004 - SRA: | | | | |
| Other | 712,786 | 712,786 | 712,786 | 0 |
| Domestic Violence Center: | | | | |
| Other | 75,699 | 75,699 | 75,699 | 0 |
| Shelter and Care 2005 TRA: | | | | |
| Other | 26,873 | 26,873 | 26,873 | 0 |
| Shelter and Care 2006: | | | | |
| Other | 79,615 | 79,615 | 79,615 | 0 |
| EECBG Block Grant: | | | | |
| Personal Services | 58,120 | 0 | 0 | 0 |
| Other | 31,378 | (500) | (500) | 0 |
| Total EECBG Block Grant | 89,498 | (500) | (500) | 0 |
| Shelter and Care 2012: | | | | |
| Other | \$765,363 | \$765,363 | \$765,363 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|-----------------|-----------|---|
| CDBG Year 35 2009: | | | | |
| Other | (\$4,109) | (\$8,419) | (\$8,419) | \$0 |
| 2007 Lead Hazard Control: | | | | |
| Other | 14,279 | 14,279 | 14,279 | 0 |
| Home 2009: | | | | |
| Other | 36,377 | 36,377 | 36,377 | 0 |
| EPA Brownfields: | | | | |
| Other | 2,322 | 2,322 | 2,322 | 0 |
| Home 2006: | | | | |
| Other | 83,060 | 83,060 | 83,060 | 0 |
| Home 2007: | | | | |
| Other | 108,133 | 108,133 | 108,133 | 0 |
| Home 2008: | | | | |
| Other | 129,857 | 129,857 | 129,857 | 0 |
| CDBG Year 34 2008: | | | | |
| Other | 5,800 | 0 | 0 | 0 |
| CDBG Year 40 2014: | | | | |
| Personal Services | 289,414 | 413,514 | 413,514 | 0 |
| Other | 2,089,815 | 1,092,008 | 1,092,008 | 0 |
| Total CDBG Year 40 2014 | 2,379,229 | 1,505,522 | 1,505,522 | 0 |
| Home 2014: | | | | |
| Personal Services | 67,497 | 67,497 | 67,497 | 0 |
| Other | 923,521 | 923,521 | 923,521 | 0 |
| Total Home 2014 | 991,018 | 991,018 | 991,018 | 0 |
| Emergency Solutions Grant 2014: | | | | |
| Personal Services | 729 | 729 | 729 | 0 |
| Other | 269,021 | 269,021 | 269,021 | 0 |
| Total Emergency Solutions Grant 2014 | \$269,750 | \$269,750 | \$269,750 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-----------|---|
| CDBG Year 41 2015: | | | | |
| Personal Services | \$685,939 | \$685,939 | \$685,939 | \$0 |
| Other | 1,997,556 | 1,997,556 | 1,997,556 | 0 |
| Total CDBG Year 41 2015 | 2,683,495 | 2,683,495 | 2,683,495 | 0 |
| Home 2015: | | | | |
| Other | 2,151 | 2,151 | 2,151 | 0 |
| Emergency Solutions Grant 2015: | | | | |
| Other | 1,602 | 1,602 | 1,602 | 0 |
| Capital Outlay | 293,155 | 293,155 | 293,155 | 0 |
| Total Emergency Solutions Grant 2015 | 294,757 | 294,757 | 294,757 | 0 |
| CDBG Home Year 2000: | | | | |
| Other | 16,130 | 16,130 | 16,130 | 0 |
| Home 2001: | | | | |
| Other | 1,203 | 1,203 | 1,203 | 0 |
| Home 2003: | | | | |
| Other | 54,347 | 54,347 | 54,347 | 0 |
| Home 2004: | | | | |
| Other | 27,741 | 27,741 | 27,741 | 0 |
| Home 2005: | | | | |
| Other | 44,771 | 44,771 | 44,771 | 0 |
| Market Rate Housing Project Fannie Mae: | | | | |
| Personal Services | 2,600,000 | 0 | 0 | 0 |
| ARRA HUD HPRP: | | | | |
| Other | 4,769 | 4,769 | 4,769 | 0 |
| CDBG Year 39 2013: | | | | |
| Personal Services | 257,337 | (1,387) | (1,387) | 0 |
| Other | 266,884 | 244,498 | 244,498 | 0 |
| Capital Outlay | 1,931 | 0 | 0 | 0 |
| Total CDBG | \$526,152 | \$243,111 | \$243,111 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|----------------------|-----------------------|---|
| Home 2013: | | | | |
| Personal Services | \$48,434 | \$48,434 | \$48,434 | \$0 |
| Other | 627,526 | 627,526 | 627,526 | 0 |
| Total Home 2013 | 675,960 | 675,960 | 675,960 | 0 |
| Emergency Solutions Grant 2013: | | | | |
| Other | 19,784 | 19,784 | 19,784 | 0 |
| Emergency Solutions State 2013: | | | | |
| Other | 862,163 | 862,163 | 862,163 | 0 |
| Community Development: | | | | |
| Other | 0 | 0 | 4,822 | (4,822) |
| <i>Total Expenditures</i> | <u>74,447,619</u> | <u>68,544,079</u> | <u>63,132,488</u> | <u>5,416,413</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (19,494,409) | 166,289,667 | (37,890,776) | (204,175,621) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 33,188,123 | 141,824,131 | 15,900,500 | (125,923,631) |
| <i>Net Change in Fund Balance</i> | 13,693,714 | 308,113,798 | (21,990,276) | (330,099,252) |
| Fund Deficit Beginning of Year | (1,145,000) | (1,145,000) | (1,145,000) | 0 |
| Prior Year Encumbrances Appropriated | 11,976,133 | 11,976,133 | 11,976,133 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$24,524,847</u> | <u>\$318,944,931</u> | <u>(\$11,159,143)</u> | <u>(\$330,104,074)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Community Development
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Intergovernmental | \$114,740 | \$863,409 | \$153,136 | (\$710,273) |
| Contributions and Donations | 0 | 5,250 | 5,250 | 0 |
| Other | 5,245 | 34,217 | 1,750 | (32,467) |
| <i>Total Revenues</i> | <u>119,985</u> | <u>902,876</u> | <u>160,136</u> | <u>(742,740)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Geographical Information System: | | | | |
| Personal Services | 405,645 | 405,645 | 308,941 | 96,704 |
| Other | 794,084 | 794,084 | 463,894 | 330,190 |
| Capital Outlay | 1,984 | 1,984 | 1,115 | 869 |
| Total Geographical Information System | <u>1,201,713</u> | <u>1,201,713</u> | <u>773,950</u> | <u>427,763</u> |
| 2009 Lakefront Connector Bridge: | | | | |
| Other | 91,455 | 32,794 | 32,794 | 0 |
| Total Information Services | <u>91,455</u> | <u>32,794</u> | <u>32,794</u> | <u>0</u> |
| Renewable Energy Task Force: | | | | |
| Personal Services | (18) | (18) | (18) | 0 |
| Cuyahoga River Environmental: | | | | |
| Other | 212,202 | 212,202 | 212,202 | 0 |
| Cuyahoga Bicentennial Grant: | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Other | 2,600 | 2,600 | 2,600 | 0 |
| Total Visitation | <u>2,600</u> | <u>2,600</u> | <u>2,600</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>\$1,507,952</u> | <u>\$1,449,291</u> | <u>\$1,021,528</u> | <u>\$427,763</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Community Development (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|------------------|---|
| <i>Excess of Revenues Over (Under) Expenditures</i> | (\$1,387,967) | (\$546,415) | (\$861,392) | (\$314,977) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 552,283 | 4,155,893 | 737,098 | (3,418,795) |
| <i>Net Change in Fund Balance</i> | (835,684) | 3,609,478 | (124,294) | (3,733,772) |
| Fund Balance Beginning of Year | 786,325 | 786,325 | 786,325 | 0 |
| Prior Year Encumbrances Appropriated | 167,031 | 167,031 | 167,031 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$117,672</u> | <u>\$4,562,834</u> | <u>\$829,062</u> | <u>(\$3,733,772)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental | \$1,421,992 | \$4,231,079 | \$1,206,747 | (\$3,024,332) |
| Other | 424,572 | 1,263,296 | 360,305 | (902,991) |
| <i>Total Revenues</i> | <u>1,846,564</u> | <u>5,494,375</u> | <u>1,567,052</u> | <u>(3,927,323)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Medicaid Fund: | | | | |
| Personal Services | 0 | 73,975 | 48,675 | 25,300 |
| Other | 84,015 | 84,015 | 15,427 | 68,588 |
| Total Medicaid Fund | <u>84,015</u> | <u>157,990</u> | <u>64,102</u> | <u>93,888</u> |
| Health and Human Services: | | | | |
| Personal Services | 366,583 | 366,583 | 365,870 | 713 |
| Other | 72,060 | 43,967 | 43,925 | 42 |
| Capital Outlay | 24,001 | 52,094 | 52,089 | 5 |
| Total Health and Human Services | <u>462,644</u> | <u>462,644</u> | <u>461,884</u> | <u>760</u> |
| Prisoner Referrals - TASC: | | | | |
| Personal Services | 35,734 | 35,734 | 35,734 | 0 |
| Specialized Docket: | | | | |
| Personal Services | 31,614 | 31,614 | 31,614 | 0 |
| Treatment Alternative Street Crime: | | | | |
| Personal Services | 458,663 | 458,663 | 458,663 | 0 |
| Other | 14,055 | 14,055 | 14,055 | 0 |
| Total Treatment Alternative Street Crime | <u>472,718</u> | <u>472,718</u> | <u>472,718</u> | <u>0</u> |
| Adult Drug Court Project: | | | | |
| Personal Services | 221,152 | 221,152 | 221,152 | 0 |
| Other | 4,678 | 4,678 | 4,678 | 0 |
| Total Adult Drug Court Project | <u>\$225,830</u> | <u>\$225,830</u> | <u>\$225,830</u> | <u>\$0</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| Treatment Capacity Expansion: | | | | |
| Personal Services | \$166,787 | \$166,787 | \$166,787 | \$0 |
| TASC Drug Court: | | | | |
| Personal Services | 263,405 | 263,405 | 263,405 | 0 |
| Other | 944 | 944 | 944 | 0 |
| Total TASC Drug Court | 264,349 | 264,349 | 264,349 | 0 |
| Adult Drug Court - ODMHAS: | | | | |
| Personal Services | 14,347 | 14,347 | 14,347 | \$0 |
| <i>Total Expenditures</i> | <u>1,758,038</u> | <u>1,832,013</u> | <u>1,737,365</u> | <u>94,648</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 88,526 | 3,662,362 | (170,313) | (3,832,675) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 564,062 | 1,678,345 | 478,681 | (1,199,664) |
| <i>Net Change in Fund Balance</i> | 652,588 | 5,340,707 | 308,368 | (5,032,339) |
| Fund Balance Beginning of Year | 811,431 | 811,431 | 811,431 | 0 |
| Prior Year Encumbrances Appropriated | 54,821 | 54,821 | 54,821 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$1,518,840</u> | <u>\$6,206,959</u> | <u>\$1,174,620</u> | <u>(\$5,032,339)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Victim Assistance
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental | \$565,414 | \$2,078,767 | \$669,945 | (\$1,408,822) |
| Other | 17,955 | 66,014 | 21,275 | (44,739) |
| <i>Total Revenues</i> | <u>583,369</u> | <u>2,144,781</u> | <u>691,220</u> | <u>(1,453,561)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Witness Victim Health and | | | | |
| Human Services: | | | | |
| Personal Services | 1,130,327 | 1,130,327 | 1,075,149 | 55,178 |
| Other | 966,070 | 921,706 | 696,619 | 225,087 |
| Capital Outlay | 28,983 | 28,983 | 28,983 | 0 |
| Total Witness Victim Health and | | | | |
| Human Services | <u>2,125,380</u> | <u>2,081,016</u> | <u>1,800,751</u> | <u>280,265</u> |
| Domestic Violence High Risk: | | | | |
| Other | 1,972 | 1,972 | 1,972 | 0 |
| Victim Safety Enhancement: | | | | |
| Personal Services | 5,119 | 5,119 | 5,119 | 0 |
| Other | 49,930 | 49,930 | 49,930 | 0 |
| Total Victim Safety Enhancement | <u>55,049</u> | <u>55,049</u> | <u>55,049</u> | <u>0</u> |
| Violence Against Women Act Block Grant: | | | | |
| Other | 162,589 | 633,774 | 633,774 | 0 |
| Violence Against Women Act | | | | |
| Administration Grant: | | | | |
| Personal Services | 14,060 | 14,060 | 14,060 | 0 |
| Other | 1,898 | 1,898 | 1,898 | 0 |
| Total Violence Against Women Act | | | | |
| Administration Grant | <u>15,958</u> | <u>15,958</u> | <u>15,958</u> | <u>0</u> |
| Juvenile Court Victim Advocate: | | | | |
| Personal Services | \$15,030 | \$15,030 | \$15,030 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Victim Assistance (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------------|---------------------------|---------------------------|---|
| Recovery Act Stop Violence Against Women Act 2009: Other | \$133,200 | \$133,200 | \$133,200 | \$0 |
| <i>Total Expenditures</i> | <u>2,509,178</u> | <u>2,935,999</u> | <u>2,655,734</u> | <u>280,265</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,925,809)</u> | <u>(791,218)</u> | <u>(1,964,514)</u> | <u>(1,173,296)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 1,479,492 | 5,439,415 | 1,753,015 | (3,686,400) |
| Transfers Out | <u>0</u> | <u>(44,364)</u> | <u>(44,364)</u> | <u>0</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,479,492</u> | <u>5,395,051</u> | <u>1,708,651</u> | <u>(3,686,400)</u> |
| <i>Net Change in Fund Balance</i> | <u>(446,317)</u> | <u>4,603,833</u> | <u>(255,863)</u> | <u>(4,859,696)</u> |
| Fund Deficit Beginning of Year | (398,110) | (398,110) | (398,110) | 0 |
| Prior Year Encumbrances Appropriated | <u>480,771</u> | <u>480,771</u> | <u>480,771</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>(\$363,656)</u></u> | <u><u>\$4,686,494</u></u> | <u><u>(\$173,202)</u></u> | <u><u>(\$4,859,696)</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Youth Services
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|----------------------|---|
| Revenues | | | | |
| Intergovernmental | \$28,426,469 | \$28,452,469 | \$4,663,282 | (\$23,789,187) |
| Other | 395,537 | 369,537 | 38,525 | (331,012) |
| <i>Total Revenues</i> | <u>28,822,006</u> | <u>28,822,006</u> | <u>4,701,807</u> | <u>(24,120,199)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Community Youth Sanction Program: | | | | |
| Other | <u>6,212</u> | <u>6,212</u> | <u>6,212</u> | <u>0</u> |
| Youth Services Subsidy: | | | | |
| Other | <u>1,491</u> | <u>1,491</u> | <u>1,490</u> | <u>1</u> |
| Youth Services Subsidy 2014/15: | | | | |
| Personal Services | 1,512,915 | 1,512,915 | 1,512,915 | 0 |
| Other | 4,436,746 | 4,436,746 | 4,436,746 | 0 |
| Capital Outlay | <u>810</u> | <u>810</u> | <u>810</u> | <u>0</u> |
| Total Youth Services Subsidy 2014/15 | <u>5,950,471</u> | <u>5,950,471</u> | <u>5,950,471</u> | <u>0</u> |
| Youth Services Subsidy 2016/2017: | | | | |
| Personal Services | 1,352,139 | 1,352,139 | 1,352,139 | 0 |
| Other | <u>3,776,547</u> | <u>3,776,547</u> | <u>3,776,546</u> | <u>1</u> |
| Total Youth Services Subsidy 2016/2017 | <u>5,128,686</u> | <u>5,128,686</u> | <u>5,128,685</u> | <u>1</u> |
| <i>Total Expenditures</i> | <u>11,086,860</u> | <u>11,086,860</u> | <u>11,086,858</u> | <u>2</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 17,735,146 | 17,735,146 | (6,385,051) | (24,120,197) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | <u>0</u> | <u>23,334,682</u> | <u>0</u> | <u>(23,334,682)</u> |
| <i>Net Change in Fund Balance</i> | 17,735,146 | 41,069,828 | (6,385,051) | (47,454,879) |
| Fund Balance Beginning of Year | 1,317,013 | 1,317,013 | 1,317,013 | 0 |
| Prior Year Encumbrances Appropriated | <u>2,938,123</u> | <u>2,938,123</u> | <u>2,938,123</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$21,990,282</u> | <u>\$45,324,964</u> | <u>(\$2,129,915)</u> | <u>(\$47,454,879)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Charges for Services | \$2,747,621 | \$10,541,370 | \$2,112,388 | (\$8,428,982) |
| Fines and Forfeitures | 753,539 | 2,890,984 | 579,325 | (2,311,659) |
| Intergovernmental | 27,755,745 | 105,958,177 | 21,381,816 | (84,576,361) |
| Contributions and Donations | 25,000 | 25,000 | 25,000 | 0 |
| Other | 1,057,882 | 4,657,474 | 764,495 | (3,892,979) |
| <i>Total Revenues</i> | <u>32,339,787</u> | <u>124,073,005</u> | <u>24,863,024</u> | <u>(99,209,981)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Judicial: | | | | |
| Law Enforcement CPT: | | | | |
| Other | <u>0</u> | <u>15,621</u> | <u>15,621</u> | <u>0</u> |
| Forensic Science Lab: | | | | |
| Personal Services | 3,299,892 | 3,369,892 | 3,347,565 | 22,327 |
| Other | <u>606,235</u> | <u>895,134</u> | <u>778,968</u> | <u>116,166</u> |
| Total Forensic Science Lab | <u>3,906,127</u> | <u>4,265,026</u> | <u>4,126,533</u> | <u>138,493</u> |
| Law Library Board: | | | | |
| Personal Services | 241,856 | 258,856 | 255,631 | 3,225 |
| Other | <u>406,629</u> | <u>406,629</u> | <u>387,094</u> | <u>19,535</u> |
| Total Law Library Board | <u>648,485</u> | <u>665,485</u> | <u>642,725</u> | <u>22,760</u> |
| Indigent Guardianship: | | | | |
| Other | <u>184,532</u> | <u>44,532</u> | <u>43,511</u> | <u>1,021</u> |
| Domestic Relations - Legal Research: | | | | |
| Other | <u>9,889</u> | <u>9,889</u> | <u>4,034</u> | <u>5,855</u> |
| Probation Supervision Fees: | | | | |
| Other | 538,803 | 538,803 | 252,704 | 286,099 |
| Capital Outlay | <u>234,904</u> | <u>234,904</u> | <u>166,531</u> | <u>68,373</u> |
| Total Probation Supervision Fees | <u>\$773,707</u> | <u>\$773,707</u> | <u>\$419,235</u> | <u>\$354,472</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-----------------|-------------|---|
| Inspector General Vendor Fees: | | | | |
| Personal Services | \$26,180 | \$26,180 | \$6,958 | \$19,222 |
| Other | 15,100 | 15,100 | 2,562 | 12,538 |
| Total Inspector General Vendor Fees | 41,280 | 41,280 | 9,520 | 31,760 |
| Legal Computerization: | | | | |
| Other | 1,734 | 1,734 | 756 | 978 |
| Capital Outlay | 18,825 | 20,025 | 19,821 | 204 |
| Total Legal Computerization | 20,559 | 21,759 | 20,577 | 1,182 |
| Legal Research and Computerization: | | | | |
| Other | 109,491 | 109,491 | 28,500 | 80,991 |
| Home Detention Fees: | | | | |
| Capital Outlay | 498,477 | 498,477 | 452,152 | 46,325 |
| Residential Title IV-E Juvenile Court: | | | | |
| Other | 3,078,448 | 3,078,448 | 1,154,451 | 1,923,997 |
| Administration Title IV-E Juvenile Court: | | | | |
| Personal Services | 363,387 | 363,387 | 112,598 | 250,789 |
| Other | 1,473,306 | 1,408,241 | 1,030,991 | 377,250 |
| Capital Outlay | 0 | 65,065 | 0 | 65,065 |
| Total Administration Title IV-E Juvenile Court | 1,836,693 | 1,836,693 | 1,143,589 | 693,104 |
| Urinalysis Testing: | | | | |
| Other | 137,794 | 137,794 | 58,210 | 79,584 |
| Operation and Maintenance of Detention Facility: | | | | |
| Other | 44,970 | 76,070 | 56,173 | 19,897 |
| Public Defender - Cleveland Municipality: | | | | |
| Personal Services | 1,774,949 | 1,843,217 | 1,769,898 | 73,319 |
| Other | 393,444 | 393,444 | 342,584 | 50,860 |
| Total Public Defender - Cleveland Municipality | \$2,168,393 | \$2,236,661 | \$2,112,482 | \$124,179 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Carrying Concealed Weapon Application: | | | | |
| Personal Services | \$99,618 | \$105,958 | \$105,001 | \$957 |
| Other | 93,368 | 87,028 | 70,223 | 16,805 |
| Total Carrying Concealed Weapon Application | 192,986 | 192,986 | 175,224 | 17,762 |
| State Criminal Alien Assistance Program: | | | | |
| Personal Services | 54,519 | 54,519 | 54,519 | 0 |
| Other | 36,408 | 36,408 | 0 | 36,408 |
| Total State Criminal Alien Assistance Program | 90,927 | 90,927 | 54,519 | 36,408 |
| Custody Mediation: | | | | |
| Personal Services | 641,875 | 638,375 | 594,673 | 43,702 |
| Other | 183,312 | 186,812 | 157,550 | 29,262 |
| Total Custody Mediation | 825,187 | 825,187 | 752,223 | 72,964 |
| Euclid Jail: | | | | |
| Personal Services | 1,551,732 | 1,685,019 | 1,670,554 | 14,465 |
| Other | 170,427 | 130,427 | 130,011 | 416 |
| Total Euclid Jail | 1,722,159 | 1,815,446 | 1,800,565 | 14,881 |
| High Visibility Enforcement: | | | | |
| Personal Services | 85,691 | 85,691 | 85,691 | 0 |
| Other | 3,097 | 3,097 | 3,097 | 0 |
| Total High Visibility Enforcement | 88,788 | 88,788 | 88,788 | 0 |
| Smart Ohio Pilot: | | | | |
| Personal Services | 72,755 | 72,755 | 72,755 | 0 |
| Other | 1,201,045 | 1,201,045 | 1,206,045 | (5,000) |
| Capital Outlay | 13,120 | 13,120 | 13,120 | 0 |
| Total Smart Ohio Pilot | 1,286,920 | 1,286,920 | 1,291,920 | (5,000) |
| Family Justice Center St. Luke's: | | | | |
| Other | \$14,927 | \$14,927 | \$14,927 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Family Justice Center Program: | | | | |
| Other | \$172,089 | \$172,089 | \$172,089 | \$0 |
| Capital Outlay | 2,782 | 2,782 | 2,782 | 0 |
| Total Family Justice Center Program | 174,871 | 174,871 | 174,871 | 0 |
| COPS Hiring Program: | | | | |
| Capital Outlay | 455,691 | 455,691 | 455,691 | 0 |
| Environmental Crimes Task Force: | | | | |
| Other | 40 | 40 | 40 | 0 |
| Capital Outlay | 13,417 | 13,417 | 13,417 | 0 |
| Total Environmental Crimes Task Force | 13,457 | 13,457 | 13,457 | 0 |
| JJDP Subgrant: | | | | |
| Other | 48,150 | 68,150 | 68,150 | 0 |
| Drug Court Expansion: | | | | |
| Other | 2,703 | 2,703 | 2,703 | 0 |
| Adult Drug Court Expansion: | | | | |
| Personal Services | 49,821 | 49,821 | 49,821 | 0 |
| Other | 522,104 | 522,104 | 522,104 | 0 |
| Total Adult Drug Court Expansion | 571,925 | 571,925 | 571,925 | 0 |
| Supreme Court Parent Representation: | | | | |
| Other | 3,517 | 3,517 | 3,517 | 0 |
| 2015 Ohio Courts Technology Institute: | | | | |
| Capital Outlay | 27,343 | 27,343 | 27,343 | 0 |
| Port Security Grant Program: | | | | |
| Capital Outlay | 41,133 | 0 | 0 | 0 |
| Second Chance Adult Reentry: | | | | |
| Other | \$48,215 | \$48,215 | \$48,215 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|-----------|---|
| Adult Drug Court Opiate: | | | | |
| Other | \$75,603 | \$75,603 | \$75,603 | \$0 |
| HIT Vehicle Grant: | | | | |
| Capital Outlay | 3,352 | 0 | 0 | 0 |
| FY 14 SHSP-LE: | | | | |
| Capital Outlay | 0 | 31,036 | 31,036 | 0 |
| Detention Improvements: | | | | |
| Capital Outlay | 0 | 5,909 | 5,909 | 0 |
| SAMHSA-Juvenile Delinquency: | | | | |
| Personal Services | 29,285 | 29,285 | 29,285 | 0 |
| Other | 172,430 | 172,430 | 172,430 | 0 |
| Total SAMHSA-Juvenile Delinquency | 201,715 | 201,715 | 201,715 | 0 |
| Child Exposed to Violence: | | | | |
| Other | 784,388 | 1,396,648 | 1,396,647 | 1 |
| Cuyahoga CASA Program: | | | | |
| Personal Services | 16,981 | 16,981 | 16,981 | 0 |
| Other | 2,024 | 2,024 | 2,024 | 0 |
| Total Cuyahoga CASA Program | 19,005 | 19,005 | 19,005 | 0 |
| Safe Neighborhood Initiative: | | | | |
| Personal Services | 242,989 | 242,989 | 242,989 | 0 |
| Drug Court Opiate: | | | | |
| Other | 179 | 179 | 179 | 0 |
| Apprehension Unit: | | | | |
| Personal Services | \$39,864 | \$10,751 | \$10,751 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-----------------|-----------|---|
| Probation Improvement Incentive: | | | | |
| Personal Services | \$14,237 | \$14,237 | \$14,237 | \$0 |
| Other | 1,709,176 | 1,709,176 | 1,709,176 | 0 |
| Total Probation Improvement Incentive | 1,723,413 | 1,723,413 | 1,723,413 | 0 |
| Enhanced Mental Health Services: | | | | |
| Personal Services | 0 | 655 | 655 | 0 |
| Other | 4,141 | 1 | 0 | 1 |
| Total Enhanced Mental Health Services | 4,141 | 656 | 655 | 1 |
| Internet Crimes Against Children: | | | | |
| Personal Services | 80,065 | 507,082 | 507,082 | 0 |
| Other | 130,577 | 181,551 | 181,551 | 0 |
| Capital Outlay | 142,184 | 163,619 | 163,619 | 0 |
| Total Internet Crimes Against Children | 352,826 | 852,252 | 852,252 | 0 |
| Felony Coordinator Project: | | | | |
| Personal Services | 203,802 | 203,802 | 203,802 | 0 |
| Jail/Misdemeanant: | | | | |
| Personal Services | 1,553,294 | 1,553,294 | 1,553,294 | 0 |
| Other | 285,088 | 822,641 | 822,641 | 0 |
| Total Jail/Misdemeanant | 1,838,382 | 2,375,935 | 2,375,935 | 0 |
| Felony Program: | | | | |
| Personal Services | 3,109,278 | 3,109,278 | 3,109,278 | 0 |
| Other | 1,469,291 | 1,469,291 | 1,469,290 | 1 |
| Total Felony Program | 4,578,569 | 4,578,569 | 4,578,568 | 1 |
| JAIBG Block Grant: | | | | |
| Other | 59,444 | 56,665 | 56,665 | 0 |
| OCJS JAG / PSI Grant: | | | | |
| Other | \$89,544 | \$89,544 | \$89,544 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-----------------|-----------|---|
| Community Correction Act Grant: | | | | |
| Personal Services | \$319,475 | \$319,475 | \$319,475 | \$0 |
| JJDP Block Grant: | | | | |
| Other | 202,555 | 282,982 | 282,982 | 0 |
| Juvenile Justice Administration: | | | | |
| Personal Services | 332 | 0 | 0 | 0 |
| Other | 1,352 | 0 | 0 | 0 |
| Total Juvenile Justice Administration | 1,684 | 0 | 0 | 0 |
| Justice for Families Program: | | | | |
| Other | 13,431 | 13,431 | 13,431 | 0 |
| Capital Outlay | 2,390 | 2,390 | 2,390 | 0 |
| Total Justice for Families Program | 15,821 | 15,821 | 15,821 | 0 |
| OCJS JAG/PSI Grant: | | | | |
| Personal Services | 793 | 44,126 | 44,126 | 0 |
| Prosecutor's Office Efficiency: | | | | |
| Other | 7 | 7 | 7 | 0 |
| Grand Jury Unit Expansion: | | | | |
| Personal Services | 19,314 | 19,314 | 19,314 | 0 |
| Operation Stonegarden: | | | | |
| Personal Services | 37,522 | 43,394 | 43,394 | 0 |
| Other | 104,748 | 140,949 | 140,949 | 0 |
| Total Operation Stonegarden | 142,270 | 184,343 | 184,343 | 0 |
| JAG Expedited Pretrial Screening: | | | | |
| Personal Services | 443 | 443 | 443 | 0 |
| JAG Asst Justice: | | | | |
| Other | \$167,705 | \$167,705 | \$167,705 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| DNA Backlog Reduction Program: | | | | |
| Other | \$265,477 | \$265,477 | \$265,477 | \$0 |
| Capital Outlay | 75,189 | 75,189 | 75,189 | 0 |
| Total DNA Backlog Reduction Program | 340,666 | 340,666 | 340,666 | 0 |
| Safe Haven Visitation and Exchange: | | | | |
| Other | 325,000 | 325,000 | 325,000 | 0 |
| Cuyahoga County Mental Health Behavior Board: | | | | |
| Personal Services | 482,573 | 482,573 | 482,573 | 0 |
| Professional Continuing Education: | | | | |
| Other | 0 | 202,745 | 202,745 | 0 |
| Domestic Violence Homicide Prevention: | | | | |
| Other | 14,006 | 0 | 0 | 0 |
| Sexual Assault Victim Advocacy Initiative: | | | | |
| Personal Services | 15,308 | 15,308 | 15,307 | 1 |
| Operation Child Protect Program: | | | | |
| Personal Services | 3,221 | 3,221 | 3,221 | 0 |
| Community Based Correctional Facility Operating Account: | | | | |
| Other | 0 | 5,856,125 | 5,856,125 | 0 |
| ARRA Justice Reform Initiative: | | | | |
| Capital Outlay | 2 | 2 | 2 | 0 |
| <i>Total Expenditures</i> | <u>\$31,335,803</u> | <u>\$39,616,513</u> | <u>\$35,955,874</u> | <u>\$3,660,639</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------------|-----------------------------|---------------------------|---|
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>\$1,003,984</u> | <u>\$84,456,492</u> | <u>(\$11,092,850)</u> | <u>(\$95,549,342)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 6,709,591 | 25,987,676 | 5,138,321 | (20,849,355) |
| Transfers Out | <u>0</u> | <u>(140,000)</u> | <u>(140,000)</u> | <u>0</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>6,709,591</u> | <u>25,847,676</u> | <u>4,998,321</u> | <u>(20,849,355)</u> |
| <i>Net Change in Fund Balance</i> | 7,713,575 | 110,304,168 | (6,094,529) | (116,398,697) |
| Fund Balance Beginning of Year | 7,130,623 | 7,130,623 | 7,130,623 | 0 |
| Prior Year Encumbrances Appropriated | <u>5,215,939</u> | <u>5,215,939</u> | <u>5,215,939</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$20,060,137</u></u> | <u><u>\$122,650,730</u></u> | <u><u>\$6,252,033</u></u> | <u><u>(\$116,398,697)</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Legislative and Executive
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$629,475 | \$730,278 | \$243,394 | (\$486,884) |
| Intergovernmental | 51,725 | 60,008 | 20,000 | (40,008) |
| Interest | 362,073 | 420,055 | 140,000 | (280,055) |
| Contributions and Donations | 270,000 | 270,000 | 270,000 | 0 |
| Other | 468,590 | 586,868 | 15,585 | (571,283) |
| <i>Total Revenues</i> | <u>1,781,863</u> | <u>2,067,209</u> | <u>688,979</u> | <u>(1,378,230)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive: | | | | |
| Human Resources Information System: | | | | |
| Other | <u>1,525</u> | <u>1,525</u> | <u>0</u> | <u>1,525</u> |
| Tax Prepayment Special Interest: | | | | |
| Personal Services | 155,241 | 155,241 | 138,497 | 16,744 |
| Other | <u>213,674</u> | <u>2,087,874</u> | <u>2,077,325</u> | <u>10,549</u> |
| Total Tax Prepayment Special Interest | <u>368,915</u> | <u>2,243,115</u> | <u>2,215,822</u> | <u>27,293</u> |
| Tax Certificate Administration: | | | | |
| Personal Services | 137,052 | 137,052 | 42,799 | 94,253 |
| Other | <u>56,855</u> | <u>71,855</u> | <u>60,597</u> | <u>11,258</u> |
| Total Tax Certificate Administration | <u>193,907</u> | <u>208,907</u> | <u>103,396</u> | <u>105,511</u> |
| County Wellness Fund: | | | | |
| Other | <u>120,386</u> | <u>120,386</u> | <u>120,385</u> | <u>1</u> |
| Cleveland Foundation: | | | | |
| Personal Services | (3,317) | (3,317) | 0 | (3,317) |
| Other | <u>3,317</u> | <u>3,317</u> | <u>0</u> | <u>3,317</u> |
| Total Cleveland Foundation | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| GIS Enterprise Feasibility Study: | | | | |
| Other | <u>\$93,535</u> | <u>\$93,535</u> | <u>\$93,535</u> | <u>\$0</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Legislative and Executive (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|--------------------|--------------------|---|
| Bike Share Program: | | | | |
| Other | \$446,537 | \$446,537 | \$446,537 | \$0 |
| <i>Total Expenditures</i> | <u>1,224,805</u> | <u>3,114,005</u> | <u>2,979,675</u> | <u>134,330</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>557,058</u> | <u>(1,046,796)</u> | <u>(2,290,696)</u> | <u>(1,243,900)</u> |
| Other Financing Sources | | | | |
| Transfers In | 1,411,005 | 1,636,961 | 545,582 | (1,091,379) |
| Transfers Out | <u>0</u> | <u>0</u> | <u>(31,453)</u> | <u>(31,453)</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>1,411,005</u> | <u>1,636,961</u> | <u>514,129</u> | <u>(1,122,832)</u> |
| <i>Net Change in Fund Balance</i> | <u>1,968,063</u> | <u>590,165</u> | <u>(1,776,567)</u> | <u>(2,366,732)</u> |
| Fund Balance Beginning of Year | 8,054,169 | 8,054,169 | 8,054,169 | 0 |
| Prior Year Encumbrances Appropriated | <u>166,246</u> | <u>166,246</u> | <u>166,246</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$10,188,478</u> | <u>\$8,810,580</u> | <u>\$6,443,848</u> | <u>(\$2,366,732)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Property Taxes | \$551,589 | \$0 | \$907,659 | \$907,659 |
| Charges for Services | 235,924 | 937,453 | 179,326 | (758,127) |
| Licenses and Permits | 1,976,876 | 7,855,195 | 1,502,625 | (6,352,570) |
| Fines and Forfeitures | 1,155,899 | 4,593,012 | 878,600 | (3,714,412) |
| Intergovernmental | 5,669,818 | 22,255,311 | 4,370,677 | (17,884,634) |
| Other | 158,703 | 545,488 | 153,006 | (392,482) |
| <i>Total Revenues</i> | <u>9,748,809</u> | <u>36,186,459</u> | <u>7,991,893</u> | <u>(28,194,566)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Special Project II: | | | | |
| Other | 55,000 | 602,000 | 601,998 | 2 |
| Capital Outlay | 269,129 | 672,129 | 672,128 | 1 |
| Total Special Project II | <u>324,129</u> | <u>1,274,129</u> | <u>1,274,126</u> | <u>3</u> |
| Dog and Kennel: | | | | |
| Personal Services | 1,040,607 | 1,067,402 | 958,583 | 108,819 |
| Other | 949,133 | 1,411,544 | 1,240,004 | 171,540 |
| Capital Outlay | 5 | 5 | 0 | 5 |
| Total Dog and Kennel | <u>1,989,745</u> | <u>2,478,951</u> | <u>2,198,587</u> | <u>280,364</u> |
| Emergency Management: | | | | |
| Personal Services | 853,043 | 927,187 | 731,889 | 195,298 |
| Other | 703,486 | 686,016 | 676,393 | 9,623 |
| Capital Outlay | 917 | 9,174 | 9,174 | 0 |
| Total Emergency Management | <u>1,557,446</u> | <u>1,622,377</u> | <u>1,417,456</u> | <u>204,921</u> |
| Fatherhood Initiative: | | | | |
| Personal Services | 139,076 | 141,576 | 140,988 | 588 |
| Other | 1,522,153 | 1,522,153 | 1,483,892 | 38,261 |
| Total Fatherhood Initiative | <u>1,661,229</u> | <u>1,663,729</u> | <u>1,624,880</u> | <u>38,849</u> |
| Wireless 911 Government Assistance: | | | | |
| Personal Services | 1,096,346 | 1,369,346 | 1,360,459 | 8,887 |
| Other | 4,634,867 | 5,842,218 | 4,703,741 | 1,138,477 |
| Capital Outlay | 26,025 | 13,311 | 11,926 | 1,385 |
| Total Wireless 911 Government Assistance | <u>\$5,757,238</u> | <u>\$7,224,875</u> | <u>\$6,076,126</u> | <u>\$1,148,749</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------|-----------------|-------------|---|
| Consolidation Shared Service: | | | | |
| Other | \$3,400,000 | \$3,567,457 | \$3,567,457 | \$0 |
| TB Control Program - Metrohealth: | | | | |
| Other | 0 | 147,433 | 147,433 | 0 |
| Ohio Fatherhood Initiative Grant: | | | | |
| Other | 300 | 300 | 300 | 0 |
| Health Care 95: | | | | |
| Other | 1 | 1 | 1 | 0 |
| State Homeland Security Program | | | | |
| Law Enforcement: | | | | |
| Personal Services | 9,531 | 7,766 | 7,766 | 0 |
| Other | 176,058 | 226,312 | 226,312 | 0 |
| Capital Outlay | 15,200 | 125,187 | 125,187 | 0 |
| Total State Homeland Security Program | | | | |
| Law Enforcement | 200,789 | 359,265 | 359,265 | 0 |
| Northeast Ohio Regional Fusion Center | | | | |
| Urban Area Security Initiative: | | | | |
| Personal Services | 9,613 | 0 | 0 | 0 |
| Other | 15,062 | 0 | 0 | 0 |
| Total Northeast Ohio Regional Fusion | | | | |
| Center Urban Area Security Initiative | 24,675 | 0 | 0 | 0 |
| Northeast Ohio Regional Fusion | | | | |
| Center 2009: | | | | |
| Personal Services | 24,190 | 20,230 | 20,230 | 0 |
| Other | 127,827 | 37,634 | 37,634 | 0 |
| Total Northeast Ohio Regional Fusion | | | | |
| Center 2009 | 152,017 | 57,864 | 57,864 | 0 |
| Urban Area Security Initiative: | | | | |
| Other | 909,362 | 527,469 | 527,469 | 0 |
| Capital Outlay | 34,532 | 34,532 | 35,051 | (519) |
| Total Urban Area Security Initiative | \$943,894 | \$562,001 | \$562,520 | (\$519) |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------------|----------------------------|---------------------------|---|
| Port Security Grant: | | | | |
| Other | \$105,000 | \$112,000 | \$105,000 | \$7,000 |
| Northern Border Initiative: | | | | |
| Other | 431 | 431 | 431 | 0 |
| State Homeland Security Program 04: | | | | |
| Other | 202,834 | 202,834 | 202,834 | 0 |
| Capital Outlay | 148,088 | 148,088 | 148,087 | 1 |
| Total State Homeland Security Program 04 | 350,922 | 350,922 | 350,921 | 1 |
| Dick Goddard Best Friend Fund: | | | | |
| Other | 23,883 | 23,883 | 23,883 | 0 |
| State Homeland Security: | | | | |
| Personal Services | 28,349 | 39,511 | 43,305 | (3,794) |
| Other | 432,843 | 360,086 | 360,086 | 0 |
| Capital Outlay | 162,311 | 186,761 | 186,761 | 0 |
| Total State Homeland Security | 623,503 | 586,358 | 590,152 | (3,794) |
| Emergency Communication Center: | | | | |
| Capital Outlay | 32,644 | 32,644 | 32,644 | 0 |
| <i>Total Expenditures</i> | <u>17,147,846</u> | <u>20,064,620</u> | <u>18,389,046</u> | <u>1,675,574</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(7,399,037)</u> | <u>16,121,839</u> | <u>(10,397,153)</u> | <u>(26,518,992)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 7,402,104 | 33,738,834 | 4,648,904 | (29,089,930) |
| Transfers Out | 24,288 | (1,718,977) | 0 | 1,718,977 |
| <i>Total Other Financing Sources (Uses)</i> | <u>7,426,392</u> | <u>32,019,857</u> | <u>4,648,904</u> | <u>(27,370,953)</u> |
| <i>Net Change in Fund Balance</i> | <u>27,355</u> | <u>48,141,696</u> | <u>(5,748,249)</u> | <u>(53,889,945)</u> |
| Fund Balance Beginning of Year | 6,269,185 | 6,269,185 | 6,269,185 | 0 |
| Prior Year Encumbrances Appropriated | 5,714,268 | 5,714,268 | 5,714,268 | 0 |
| <i>Fund Balance End of Year</i> | <u><u>\$12,010,808</u></u> | <u><u>\$60,125,149</u></u> | <u><u>\$6,235,204</u></u> | <u><u>(\$53,889,945)</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Public Works
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-------------------------|---------------------------|-------------------------|---|
| Revenues | | | | |
| Interest | \$0 | \$3,150,784 | \$7,673 | (\$3,143,111) |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| River Habitat Restoration: | | | | |
| Capital Outlay | 45,767 | 45,767 | 45,767 | 0 |
| Towpath - ODNR: | | | | |
| Capital Outlay | 85,170 | 85,170 | 85,170 | 0 |
| <i>Total Expenditures</i> | <u>130,937</u> | <u>130,937</u> | <u>130,937</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (130,937) | 3,019,847 | (123,264) | (3,143,111) |
| Fund Balance Beginning of Year | 1,012,028 | 1,012,028 | 1,012,028 | 0 |
| Prior Year Encumbrances Appropriated | <u>9,216</u> | <u>9,216</u> | <u>9,216</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$890,307</u></u> | <u><u>\$4,041,091</u></u> | <u><u>\$897,980</u></u> | <u><u>(\$3,143,111)</u></u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$2,276,932 | \$1,706,290 | \$1,706,290 | \$0 |
| Licenses and Permits | 175,755 | 665,853 | 122,281 | (543,572) |
| Fines and Forfeitures | 164,767 | 624,224 | 114,636 | (509,588) |
| Intergovernmental | 442,765 | 43,973,662 | 327,560 | (43,646,102) |
| Contributions and Donations | 950,784 | 712,500 | 712,500 | 0 |
| Other | 79,399 | 3,430,851 | 0 | (3,430,851) |
| <i>Total Revenues</i> | <u>4,090,402</u> | <u>51,113,380</u> | <u>2,983,267</u> | <u>(48,130,113)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Veterans Service: | | | | |
| Other | 271,093 | 367,654 | 298,415 | 69,239 |
| Social Impact Financing: | | | | |
| Other | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| Domestic Violence: | | | | |
| Other | 233,983 | 233,983 | 228,553 | 5,430 |
| Invest in Children Program | | | | |
| Administration: | | | | |
| Other | 93,399 | 118,399 | 118,399 | 0 |
| Invest in Children Mental Health: | | | | |
| Other | 1,426,860 | 1,426,860 | 1,411,716 | 15,144 |
| The What to Expect Foundation: | | | | |
| Other | 12,281 | 12,281 | 12,281 | 0 |
| Sisters of Charity Foundation: | | | | |
| Other | 16,274 | 16,274 | 16,274 | 0 |
| O'Neil Invest in Children and Mom Initiative: | | | | |
| Other | \$54,962 | \$54,962 | \$54,962 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|--------------------|---|
| Cleveland Foundation Invest in Children UPK Program: | | | | |
| Other | \$1,943 | \$1,943 | \$1,943 | \$0 |
| Stocker Fondation - Invest in Chidren: | | | | |
| Other | 0 | 75,000 | 75,000 | 0 |
| Invest in Children Spark Program: | | | | |
| Other | 25,000 | 25,000 | 25,000 | 0 |
| United Way of Greater Cleveland: | | | | |
| Other | 300,000 | 300,000 | 300,000 | 0 |
| Saint Luke's Foundation: | | | | |
| Other | 74,965 | 74,965 | 74,965 | 0 |
| Program Evaluation and Maintenance of Child Data: | | | | |
| Other | 34,702 | 34,702 | 34,702 | 0 |
| George Gund Foundation Invest in Children: | | | | |
| Other | 250,000 | 250,000 | 250,000 | 0 |
| Network for Success Program: | | | | |
| Other | 14,835 | 14,835 | 14,835 | 0 |
| Healthy Marriage Demonstration: | | | | |
| Other | 882 | 882 | 882 | 0 |
| Dole Manufacturing Access to Growth: | | | | |
| Other | 331,697 | 331,697 | 331,697 | 0 |
| Helping Ohio Parent Effectively: | | | | |
| Other | 12,290 | 12,290 | 12,290 | 0 |
| <i>Total Expenditures</i> | <u>\$5,155,166</u> | <u>\$5,351,727</u> | <u>\$5,261,914</u> | <u>\$89,813</u> |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|---------------------|------------------|---|
| <i>Excess of Revenues Over (Under) Expenditures</i> | (\$1,064,764) | \$45,761,653 | (\$2,278,647) | (\$48,040,300) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 336,259 | 9,058,729 | 96,561 | (8,962,168) |
| <i>Net Change in Fund Balance</i> | (728,505) | 54,820,382 | (2,182,086) | (57,002,468) |
| Fund Balance Beginning of Year | 783,244 | 783,244 | 783,244 | 0 |
| Prior Year Encumbrances Appropriated | 2,397,671 | 2,397,671 | 2,397,671 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$2,452,410</u> | <u>\$58,001,297</u> | <u>\$998,829</u> | <u>(\$57,002,468)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Litter Prevention and Recycling
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|--------------------|-------------------|---|
| Revenues | | | | |
| Intergovernmental | \$1,493,940 | \$1,493,940 | \$61,700 | (\$1,432,240) |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Statewide Glass Initiative Grant 2016: | | | | |
| Other | 70,060 | 70,060 | 70,060 | 0 |
| Litter Management Grant 2016: | | | | |
| Other | 9,530 | 9,530 | 9,530 | 0 |
| Recycle Ohio 95: | | | | |
| Other | 8,774 | 8,774 | 8,774 | 0 |
| Recycling Market Development: | | | | |
| Other | 31,875 | 31,875 | 31,875 | 0 |
| <i>Total Expenditures</i> | <u>120,239</u> | <u>120,239</u> | <u>120,239</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 1,373,701 | 1,373,701 | (58,539) | (1,432,240) |
| Fund Deficit Beginning of Year | (53,887) | (53,887) | (53,887) | 0 |
| Prior Year Encumbrances Appropriated | <u>72,524</u> | <u>72,524</u> | <u>72,524</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$1,392,338</u> | <u>\$1,392,338</u> | <u>(\$39,902)</u> | <u>(\$1,432,240)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Children Services
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$0 | \$0 | \$29,768,157 | \$29,768,157 |
| Intergovernmental | 17,397,581 | 27,027,533 | 31,895,383 | 4,867,850 |
| Other | 85,791 | 133,278 | 146,344 | 13,066 |
| <i>Total Revenues</i> | <u>17,483,372</u> | <u>27,160,811</u> | <u>61,809,884</u> | <u>34,649,073</u> |
| Expenditures | | | | |
| Current: | | | | |
| Social Services: | | | | |
| Client Support Services: | | | | |
| Other | 10,988,282 | 11,187,122 | 10,100,683 | 1,086,439 |
| Foster Care: | | | | |
| Other | 4,160,267 | 4,160,267 | 2,414,814 | 1,745,453 |
| Purchased Congregate and Foster Care: | | | | |
| Other | 63,917,655 | 64,167,655 | 64,998,460 | (830,805) |
| Adoption Services: | | | | |
| Other | 8,626,188 | 8,626,188 | 7,017,285 | 1,608,903 |
| <i>Total Expenditures</i> | <u>87,692,392</u> | <u>88,141,232</u> | <u>84,531,242</u> | <u>3,609,990</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (70,209,020) | (60,980,421) | (22,721,358) | 38,259,063 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 18,751,352 | 29,130,648 | 0 | (29,130,648) |
| <i>Net Change in Fund Balance</i> | (51,457,668) | (31,849,773) | (22,721,358) | 9,128,415 |
| Fund Balance Beginning of Year | 25,385,340 | 25,385,340 | 25,385,340 | 0 |
| Prior Year Encumbrances Appropriated | 20,017,012 | 20,017,012 | 20,017,012 | 0 |
| <i>Fund Balance (Deficit) End of Year</i> | <u>(\$6,055,316)</u> | <u>\$13,552,579</u> | <u>\$22,680,994</u> | <u>\$9,128,415</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Sports Facilities Enhancement
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|-----------------|--------------------|---|
| Revenues | | | | |
| Excise Tax | \$0 | \$0 | \$5,039,531 | \$5,039,531 |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Cuyahoga Excise Tax: | | | | |
| Other | 0 | 0 | 987,275 | (987,275) |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 4,052,256 | 4,052,256 |
| Fund Balance Beginning of Year | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$4,052,256</u> | <u>\$4,052,256</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Convention Center
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Licenses and Permits | \$400,000 | \$400,000 | \$400,000 | \$0 |
| Expenditures | | | | |
| Current: | | | | |
| Community Development: | | | | |
| Naming Rights for the Convention Center: | | | | |
| Other | 265,000 | 265,000 | 265,000 | 0 |
| <i>Net Change in Fund Balance</i> | 135,000 | 135,000 | 135,000 | 0 |
| Fund Balance Beginning of Year | 0 | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$135,000</u> | <u>\$135,000</u> | <u>\$135,000</u> | <u>\$0</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board Grants
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|-----------------------------------|--------------------|--------------------|------------------|---|
| Revenues | | | | |
| Intergovernmental | \$5,541,977 | \$6,605,525 | \$1,522,514 | (\$5,083,011) |
| Expenditures | | | | |
| Current: | | | | |
| Health and Safety: | | | | |
| Statewide Pathways: | | | | |
| Other | 719,318 | 719,318 | 719,317 | 1 |
| 2nd Chance Reentry Program: | | | | |
| Personal Services | 10,000 | 0 | 0 | 0 |
| Other | 382,660 | 392,660 | 392,660 | 0 |
| Total 2nd Chance Reentry Program | 392,660 | 392,660 | 392,660 | 0 |
| <i>Total Expenditures</i> | <u>1,111,978</u> | <u>1,111,978</u> | <u>1,111,977</u> | <u>1</u> |
| <i>Net Change in Fund Balance</i> | 4,429,999 | 5,493,547 | 410,537 | (5,083,010) |
| Fund Deficit Beginning of Year | <u>(310,932)</u> | <u>(310,932)</u> | <u>(310,932)</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$4,119,067</u> | <u>\$5,182,615</u> | <u>\$99,605</u> | <u>(\$5,083,010)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$22,326,400 | \$21,021,968 | \$19,948,347 | (\$1,073,621) |
| Hotel/Lodging Taxes | 494,718 | 486,945 | 462,076 | (24,869) |
| Payments in Lieu of Taxes | 307,230 | 302,403 | 286,959 | (15,444) |
| Charges for Services | 448,058 | 441,018 | 418,495 | (22,523) |
| Intergovernmental | 5,532,137 | 5,400,308 | 4,978,523 | (421,785) |
| Interest | 2,858,423 | 2,858,423 | 2,858,423 | 0 |
| Other | 15,284 | 15,043 | 14,275 | (768) |
| <i>Total Revenues</i> | <u>31,982,250</u> | <u>30,526,108</u> | <u>28,967,098</u> | <u>(1,559,010)</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal Retirement: | | | | |
| Bond Retirement - Various General | | | | |
| Obligation Bonds | 17,450,000 | 17,450,000 | 17,450,000 | 0 |
| Gateway Arena | 1,722,074 | 1,722,074 | 1,722,074 | 0 |
| Brownfield Debt Service | 645,000 | 645,000 | 645,000 | 0 |
| Shaker Square Series 2000A | 70,000 | 70,000 | 70,000 | 0 |
| Community Redevelopment | 425,000 | 425,000 | 425,000 | 0 |
| Rock-N-Roll Bonds | 2,715,000 | 2,715,000 | 2,715,000 | 0 |
| Medical Mart | 18,370,000 | 18,370,000 | 18,370,000 | 0 |
| 2013 Economic Development. Revenue Bonds | 115,000 | 115,000 | 115,000 | 0 |
| Medical Mart Refunding Series 2014C | 0 | 85,000 | 85,000 | 0 |
| Total Principal Retirement | <u>41,512,074</u> | <u>41,597,074</u> | <u>41,597,074</u> | <u>0</u> |
| Interest and Fiscal Charges: | | | | |
| Bond Retirement - Various General | | | | |
| Obligation Bonds | 14,429,100 | 14,767,403 | 12,811,126 | 1,956,277 |
| Gateway Arena | 1,496,363 | 3,594,363 | 3,593,896 | 467 |
| Brownfield Debt Service | 2,567 | 196,705 | 196,705 | 0 |
| Shaker Square Series 2000A | 55,089 | 55,089 | 3,176 | 51,913 |
| Community Redevelopment | 407,868 | 473,316 | 473,316 | 0 |
| Rock-N-Roll Bonds | 194,599 | 194,599 | 194,599 | 0 |
| Medical Mart | 14,290,239 | 13,050,239 | 13,050,239 | 0 |
| 2013 Economic Development. Revenue Bonds | 171,959 | 456,411 | 456,411 | 0 |
| Western Reserve Series 2014B | 0 | 749,615 | 749,614 | 1 |
| Medical Mart Refunding Series 2014C | 0 | 598,847 | 598,847 | 0 |
| Total Interest and Fiscal Charges | <u>31,047,784</u> | <u>34,136,587</u> | <u>32,127,929</u> | <u>2,008,658</u> |
| <i>Total Expenditures</i> | <u>\$72,559,858</u> | <u>\$75,733,661</u> | <u>\$73,725,003</u> | <u>\$2,008,658</u> |

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|--------------------|---|
| <i>Excess of Revenues Over (Under) Expenditures</i> | (\$40,577,608) | (\$45,207,553) | (\$44,757,905) | \$449,648 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 43,008,481 | 42,332,746 | 40,170,755 | (2,161,991) |
| <i>Net Change in Fund Balance</i> | 2,430,873 | (2,874,807) | (4,587,150) | (1,712,343) |
| Fund Balance Beginning of Year | 13,832,957 | 13,832,957 | 13,832,957 | 0 |
| <i>Fund Balance End of Year</i> | <u>\$16,263,830</u> | <u>\$10,958,150</u> | <u>\$9,245,807</u> | <u>(\$1,712,343)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|--------------------|-------------------|------------------|---|
| Revenues | | | | |
| Property Taxes | \$140,868 | \$140,868 | \$140,868 | \$0 |
| Intergovernmental | 304,496 | 8,528,980 | 1,896,378 | (6,632,602) |
| Interest | 75,482 | 2,114,266 | 470,097 | (1,644,169) |
| Other | (550,435) | 2,645,669 | 142,420 | (2,503,249) |
| <i>Total Revenues</i> | <i>(29,589)</i> | <i>13,429,783</i> | <i>2,649,763</i> | <i>(10,780,020)</i> |
| Expenditures | | | | |
| Capital Outlay: | | | | |
| Forensic Science Lab Capital: | | | | |
| Capital Outlay | 297,729 | 297,729 | 297,729 | 0 |
| Miscellaneous General Fund | | | | |
| Capital Improvement: | | | | |
| Other | 46,909 | 46,909 | 46,909 | 0 |
| 93 Jail 2 Bond Issue Proceeds: | | | | |
| Personal Services | 71,464 | 71,464 | 71,464 | 0 |
| Capital Outlay | 47,358 | 47,358 | 47,358 | 0 |
| Total 93 Jail 2 Bond Issue Proceeds | 118,822 | 118,822 | 118,822 | 0 |
| Emergency Operations Center: | | | | |
| Personal Services | 267,137 | 27,137 | 27,137 | 0 |
| Other | 1,601,095 | 756,096 | 756,096 | 0 |
| Capital Outlay | 5,546,273 | 2,296,273 | 2,296,273 | 0 |
| Total Emergency Operations Center | 7,414,505 | 3,079,506 | 3,079,506 | 0 |
| Capital Project Future Debt Service: | | | | |
| Personal Services | 518,324 | 518,324 | 518,324 | 0 |
| Other | 14,847,954 | 14,847,954 | 14,907,491 | (59,537) |
| Capital Outlay | 29,398,820 | 29,398,820 | 29,398,820 | 0 |
| Total Capital Project Future Debt Service | 44,765,098 | 44,765,098 | 44,824,635 | (59,537) |
| Cleveland Capital Projects: | | | | |
| Capital Outlay | \$29,763 | \$29,763 | \$29,763 | \$0 |

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects (continued)
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|------------------------|---------------------|---|
| Judicial Information Systems: | | | | |
| Other | \$6,465 | \$6,465 | \$6,465 | \$0 |
| Capital Outlay | 4,231 | 4,231 | 4,231 | 0 |
| Total Judicial Information Systems | 10,696 | 10,696 | 10,696 | 0 |
| Maintenance Projects: | | | | |
| Personal Services | 604,249 | 604,249 | 604,249 | 0 |
| Other | 1,008,734 | 1,008,733 | 1,008,733 | 0 |
| Capital Outlay | 981,685 | 981,685 | 981,685 | 0 |
| Total Maintenance Projects | 2,594,668 | 2,594,667 | 2,594,667 | 0 |
| Cuyahoga Towpath Trail: | | | | |
| Capital Outlay | 500,000 | 500,000 | 500,000 | 0 |
| Countywide Maintenance Program: | | | | |
| Capital Outlay | 524,500 | 524,500 | 524,500 | 0 |
| <i>Total Expenditures</i> | <i>56,302,690</i> | <i>51,967,690</i> | <i>52,027,227</i> | <i>(59,537)</i> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <i>(56,332,279)</i> | <i>(38,537,907)</i> | <i>(49,377,464)</i> | <i>(10,839,557)</i> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 432,435 | 432,435 | 432,435 | 0 |
| Revenue Bonds Issued | 801,069,204 | 1,075,106,129 | 0 | (1,075,106,129) |
| Transfers In | 41,972,534 | 250,153,068 | 31,603,722 | (218,549,346) |
| Transfers Out | (19,167,500) | (19,167,500) | (17,000,000) | 2,167,500 |
| <i>Total Other Financing Sources (Uses)</i> | <i>824,306,673</i> | <i>1,306,524,132</i> | <i>15,036,157</i> | <i>(1,291,487,975)</i> |
| <i>Net Change in Fund Balance</i> | <i>767,974,394</i> | <i>1,267,986,225</i> | <i>(34,341,307)</i> | <i>(1,302,327,532)</i> |
| Fund Balance Beginning of Year | 48,885,029 | 48,885,029 | 48,885,029 | 0 |
| Prior Year Encumbrances Appropriated | 28,215,783 | 28,215,783 | 28,215,783 | 0 |
| <i>Fund Balance End of Year</i> | <i>\$845,075,206</i> | <i>\$1,345,087,037</i> | <i>\$42,759,505</i> | <i>(\$1,302,327,532)</i> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Road Capital Projects
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------------------|-----------------------------|------------------------------|---|
| Revenues | | | | |
| Intergovernmental | \$138,913,706 | \$140,590,419 | \$22,944,550 | (\$117,645,869) |
| Other | 4,086 | 4,136 | 675 | (3,461) |
| <i>Total Revenues</i> | <u>138,917,792</u> | <u>140,594,555</u> | <u>22,945,225</u> | <u>(117,649,330)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Ohio Department of Public Works Integrating: | | | | |
| Capital Outlay | <u>953,141</u> | <u>953,141</u> | <u>953,141</u> | <u>0</u> |
| Ohio Department of Transportation - | | | | |
| Local Public Agencies: | | | | |
| Personal Services | 1,699,161 | 1,699,161 | 1,699,161 | 0 |
| Other | 165,843 | 165,843 | 165,843 | 0 |
| Capital Outlay | <u>54,203,795</u> | <u>54,203,795</u> | <u>54,203,795</u> | <u>0</u> |
| Total Ohio Department of Transportation - | | | | |
| Local Public Agencies | <u>56,068,799</u> | <u>56,068,799</u> | <u>56,068,799</u> | <u>0</u> |
| <i>Total Expenditures</i> | <u>57,021,940</u> | <u>57,021,940</u> | <u>57,021,940</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>81,895,852</u> | <u>83,572,615</u> | <u>(34,076,715)</u> | <u>(117,649,330)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 54,599,673 | 57,748,220 | 9,018,296 | (48,729,924) |
| Transfers Out | <u>0</u> | <u>(5,527,992)</u> | <u>(5,121,699)</u> | <u>406,293</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>54,599,673</u> | <u>52,220,228</u> | <u>3,896,597</u> | <u>(48,323,631)</u> |
| <i>Net Change in Fund Balance</i> | <u>136,495,525</u> | <u>135,792,843</u> | <u>(30,180,118)</u> | <u>(165,972,961)</u> |
| Fund Deficit Beginning of Year | (39,343,938) | (39,343,938) | (39,343,938) | 0 |
| Prior Year Encumbrances Appropriated | <u>41,626,487</u> | <u>41,626,487</u> | <u>41,626,487</u> | <u>0</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$138,778,074</u></u> | <u><u>\$138,075,392</u></u> | <u><u>(\$27,897,569)</u></u> | <u><u>(\$165,972,961)</u></u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Airport
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$804,176 | \$2,395,261 | \$825,912 | (\$1,569,349) |
| Other | 35,297 | 105,133 | 36,251 | (68,882) |
| <i>Total Revenues</i> | <u>839,473</u> | <u>2,500,394</u> | <u>862,163</u> | <u>(1,638,231)</u> |
| Expenses | | | | |
| Personal Services | 556,489 | 471,489 | 463,704 | 7,785 |
| Other | 1,015,855 | 1,015,855 | 814,620 | 201,235 |
| <i>Total Expenses</i> | <u>1,572,344</u> | <u>1,487,344</u> | <u>1,278,324</u> | <u>209,020</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | (732,871) | 1,013,050 | (416,161) | (1,429,211) |
| Transfers In | 317,884 | 946,827 | 326,476 | (620,351) |
| <i>Net Change in Fund Equity</i> | (414,987) | 1,959,877 | (89,685) | (2,049,562) |
| Fund Equity Beginning of Year | 314,950 | 314,950 | 314,950 | 0 |
| Prior Year Encumbrances Appropriated | 90,513 | 90,513 | 90,513 | 0 |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$9,524)</u> | <u>\$2,365,340</u> | <u>\$315,778</u> | <u>(\$2,049,562)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
County Parking Garage
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$2,919,173 | \$3,471,459 | \$3,494,776 | \$23,317 |
| Other | 307 | 365 | 367 | 2 |
| <i>Total Revenues</i> | <u>2,919,480</u> | <u>3,471,824</u> | <u>3,495,143</u> | <u>23,319</u> |
| Expenses | | | | |
| Personal Services | 606,170 | 636,170 | 628,395 | 7,775 |
| Other | 2,028,733 | 1,998,733 | 1,246,434 | 752,299 |
| <i>Total Expenses</i> | <u>2,634,903</u> | <u>2,634,903</u> | <u>1,874,829</u> | <u>760,074</u> |
| <i>Excess of Revenues Over (Under)</i> | | | | |
| <i>Expenses Before Transfers</i> | 284,577 | 836,921 | 1,620,314 | 783,393 |
| Transfers Out | 0 | (187,888) | (187,888) | 0 |
| <i>Net Change in Fund Equity</i> | 284,577 | 649,033 | 1,432,426 | 783,393 |
| Fund Equity Beginning of Year | 2,793,202 | 2,793,202 | 2,793,202 | 0 |
| Prior Year Encumbrances Appropriated | 48,393 | 48,393 | 48,393 | 0 |
| <i>Fund Equity End of Year</i> | <u>\$3,126,172</u> | <u>\$3,490,628</u> | <u>\$4,274,021</u> | <u>\$783,393</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Cuyahoga County Information Systems
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,175,166 | \$1,349,067 | \$1,061,806 | (\$287,261) |
| Other | 150 | 173 | 136 | (37) |
| <i>Total Revenues</i> | <u>1,175,316</u> | <u>1,349,240</u> | <u>1,061,942</u> | <u>(287,298)</u> |
| Expenses | | | | |
| Personal Services | 215,420 | 251,420 | 243,452 | 7,968 |
| Other | 2,217,289 | 1,882,390 | 1,261,750 | 620,640 |
| Capital Outlay | 1,325 | 1,325 | 229 | 1,096 |
| <i>Total Expenses</i> | <u>2,434,034</u> | <u>2,135,135</u> | <u>1,505,431</u> | <u>629,704</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | (1,258,718) | (785,895) | (443,489) | 342,406 |
| Transfers In | <u>365,155</u> | <u>419,190</u> | <u>329,931</u> | <u>(89,259)</u> |
| <i>Net Change in Fund Equity</i> | (893,563) | (366,705) | (113,558) | 253,147 |
| Fund Equity Beginning of Year | 290,002 | 290,002 | 290,002 | 0 |
| Prior Year Encumbrances Appropriated | <u>351,672</u> | <u>351,672</u> | <u>351,672</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$251,889)</u> | <u>\$274,969</u> | <u>\$528,116</u> | <u>\$253,147</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Central Custodial Services
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------------|-------------------|-----------------------|---|
| Revenues | | | | |
| Charges for Services | \$48,042,504 | \$55,474,221 | \$44,084,432 | (\$11,389,789) |
| Sale of Capital Assets | 191,049 | 191,049 | 191,049 | 0 |
| Other | 296,633 | 677,760 | 93,648 | (584,112) |
| <i>Total Revenues</i> | <u>48,530,186</u> | <u>56,343,030</u> | <u>44,369,129</u> | <u>(11,973,901)</u> |
| Expenses | | | | |
| Personal Services | 27,285,582 | 29,421,970 | 28,894,678 | 527,292 |
| Other | 23,345,796 | 25,016,677 | 24,209,654 | 807,023 |
| Capital Outlay | 100,218 | 138,592 | 107,436 | 31,156 |
| <i>Total Expenses</i> | <u>50,731,596</u> | <u>54,577,239</u> | <u>53,211,768</u> | <u>1,365,471</u> |
| <i>Excess of Revenues Over (Under) Expenses Before Transfers</i> | (2,201,410) | 1,765,791 | (8,842,639) | (10,608,430) |
| Transfers In | <u>2,187,565</u> | <u>2,539,740</u> | <u>2,000,000</u> | <u>(539,740)</u> |
| <i>Net Change in Fund Equity</i> | (13,845) | 4,305,531 | (6,842,639) | (11,148,170) |
| Fund Deficit Beginning of Year | (8,354,887) | (8,354,887) | (8,354,887) | 0 |
| Prior Year Encumbrances Appropriated | <u>4,269,555</u> | <u>4,269,555</u> | <u>4,269,555</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$4,099,177)</u> | <u>\$220,199</u> | <u>(\$10,927,971)</u> | <u>(\$11,148,170)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,251,521 | \$1,808,074 | \$1,130,589 | (\$677,485) |
| Sale of Capital Asset | 68,367 | 68,367 | 68,367 | 0 |
| Other | 72,091 | 148,765 | 55,430 | (93,335) |
| <i>Total Revenues</i> | <u>1,391,979</u> | <u>2,025,206</u> | <u>1,254,386</u> | <u>(770,820)</u> |
| Expenses | | | | |
| Personal Services | 379,151 | 419,151 | 378,248 | 40,903 |
| Other | 1,124,862 | 1,084,862 | 919,889 | 164,973 |
| Capital Outlay | 1,410,665 | 1,410,665 | 1,276,921 | 133,744 |
| <i>Total Expenses</i> | <u>2,914,678</u> | <u>2,914,678</u> | <u>2,575,058</u> | <u>339,620</u> |
| <i>Net Change in Fund Equity</i> | <u>(1,522,699)</u> | <u>(889,472)</u> | <u>(1,320,672)</u> | <u>(1,110,440)</u> |
| Fund Equity Beginning of Year | 186,040 | 186,040 | 186,040 | 0 |
| Prior Year Encumbrances Appropriated | <u>708,727</u> | <u>708,727</u> | <u>708,727</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$627,932)</u> | <u>\$5,295</u> | <u>(\$425,905)</u> | <u>(\$1,110,440)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------------|------------------|----------------------|---|
| Revenues | | | | |
| Charges for Services | \$3,781,170 | \$6,055,123 | \$3,297,896 | (\$2,757,227) |
| Other | 8,538 | 17,720 | 6,587 | (11,133) |
| <i>Total Revenues</i> | <u>3,789,708</u> | <u>6,072,843</u> | <u>3,304,483</u> | <u>(2,768,360)</u> |
| Expenses | | | | |
| Personal Services | 617,305 | 643,305 | 637,351 | 5,954 |
| Other | 4,769,659 | 4,918,098 | 3,940,511 | 977,587 |
| <i>Total Expenses</i> | <u>5,386,964</u> | <u>5,561,403</u> | <u>4,577,862</u> | <u>983,541</u> |
| <i>Net Change in Fund Equity</i> | (1,597,256) | 511,440 | (1,273,379) | (1,784,819) |
| Fund Deficit Beginning of Year | (2,059,510) | (2,059,510) | (2,059,510) | 0 |
| Prior Year Encumbrances Appropriated | <u>1,617,034</u> | <u>1,617,034</u> | <u>1,617,034</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$2,039,732)</u> | <u>\$68,964</u> | <u>(\$1,715,855)</u> | <u>(\$1,784,819)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Postage
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|------------------|--------------------|---|
| Revenues | | | | |
| Charges for Services | \$1,743,640 | \$2,112,815 | \$1,299,087 | (\$813,728) |
| Expenses | | | | |
| Personal Services | 494,343 | 604,343 | 582,618 | 21,725 |
| Other | 1,419,533 | 1,419,533 | 987,084 | 432,449 |
| <i>Total Expenses</i> | <u>1,913,876</u> | <u>2,023,876</u> | <u>1,569,702</u> | <u>454,174</u> |
| <i>Net Change in Fund Equity</i> | (170,236) | 88,939 | (270,615) | (359,554) |
| Fund Deficit Beginning of Year | (175,244) | (175,244) | (175,244) | 0 |
| Prior Year Encumbrances Appropriated | <u>96,007</u> | <u>96,007</u> | <u>96,007</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>(\$249,473)</u> | <u>\$9,702</u> | <u>(\$349,852)</u> | <u>(\$359,554)</u> |

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Health Insurance
Budget Basis
For the Year Ended December 31, 2015

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|--------------------|----------------------|---|
| Revenues | | | | |
| Charges for Services | \$106,282,367 | \$126,643,564 | \$118,746,953 | (\$7,896,611) |
| Other | 7,437,461 | 8,104,443 | 0 | (8,104,443) |
| <i>Total Revenues</i> | <u>113,719,828</u> | <u>134,748,007</u> | <u>118,746,953</u> | <u>(16,001,054)</u> |
| Expenses | | | | |
| Personal Services | 566,533 | 534,643 | 460,271 | 74,372 |
| Other | 2,883,667 | 50,476,133 | 50,351,588 | 124,545 |
| Claims | 98,256,027 | 98,256,027 | 98,256,027 | 0 |
| <i>Total Expenses</i> | <u>101,706,227</u> | <u>149,266,803</u> | <u>149,067,886</u> | <u>198,917</u> |
| <i>Net Change in Fund Equity</i> | 12,013,601 | (14,518,796) | (30,320,933) | (15,802,137) |
| Fund Equity Beginning of Year | 14,863,766 | 14,863,766 | 14,863,766 | 0 |
| Prior Year Encumbrances Appropriated | <u>6,846,428</u> | <u>6,846,428</u> | <u>6,846,428</u> | <u>0</u> |
| <i>Fund Equity (Deficit) End of Year</i> | <u>\$33,723,795</u> | <u>\$7,191,398</u> | <u>(\$8,610,739)</u> | <u>(\$15,802,137)</u> |

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Workers' Compensation
Budget Basis
For the Year Ended December 31, 2015*

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|---------------------|---------------------|---------------------|---|
| Revenues | | | | |
| Charges for Services | \$5,145,860 | \$5,607,333 | \$6,050,964 | \$443,631 |
| Other | 22,529 | 24,550 | 26,492 | 1,942 |
| <i>Total Revenues</i> | <u>5,168,389</u> | <u>5,631,883</u> | <u>6,077,456</u> | <u>445,573</u> |
| Expenses | | | | |
| Personal Services | 118,465 | 202,465 | 182,229 | 20,236 |
| Other | 2,563,651 | 2,951,651 | 2,761,328 | 190,323 |
| Claims | 2,820,578 | 2,820,578 | 2,820,578 | 0 |
| <i>Total Expenses</i> | <u>5,502,694</u> | <u>5,974,694</u> | <u>5,764,135</u> | <u>210,559</u> |
| <i>Net Change in Fund Equity</i> | <u>(334,305)</u> | <u>(342,811)</u> | <u>313,321</u> | <u>656,132</u> |
| Fund Equity Beginning of Year | 33,388,737 | 33,388,737 | 33,388,737 | 0 |
| Prior Year Encumbrances Appropriated | <u>90,733</u> | <u>90,733</u> | <u>90,733</u> | <u>0</u> |
| <i>Fund Equity End of Year</i> | <u>\$33,145,165</u> | <u>\$33,136,659</u> | <u>\$33,792,791</u> | <u>\$656,132</u> |

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Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

| Contents | Pages(s) |
|--|--------------------|
| Financial Trends..... | S-2 – S-11 |
| 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..... | S-12 – S-24 |
| These schedules contain information to help the reader assess the County's most significant local revenue, the property tax. | |
| Debt Capacity | S-25 – S-31 |
| 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 | S-32 – S-34 |
| 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..... | S-35 – S-41 |
| 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)*

| | 2015 | 2014 | 2013 | 2012 |
|--|----------------------|----------------------|------------------------|------------------------|
| Governmental Activities | | | | |
| Net Investment in Capital Assets | \$361,517,116 | \$398,484,493 | \$396,133,373 | \$371,056,972 |
| Restricted for: | | | | |
| Capital Projects | 109,420,387 | 40,503,928 | 73,978,601 | 77,231,951 |
| Debt Service | 0 | 0 | 0 | 0 |
| Health and Human Services | 82,188,976 | 52,919,168 | 52,857,834 | 71,929,825 |
| Motor Vehicle | 56,293,178 | 56,259,935 | 56,648,810 | 61,408,838 |
| Developmental Disabilities | 132,548,610 | 142,145,385 | 146,928,842 | 156,223,090 |
| Community Development Programs | 20,529,338 | 2,312,714 | 59,340,177 | 50,044,024 |
| Children's Services | 47,461,607 | 46,503,969 | 51,500,638 | 49,299,918 |
| Alcohol and Drug Preventative Services | 24,628,548 | 23,136,980 | 16,111,180 | 16,701,806 |
| Health and Safety Services | 12,529,389 | 11,766,574 | 16,864,598 | 13,783,701 |
| Land Reutilization | 1,419,615 | 1,325,533 | 1,454,695 | 595,660 |
| Tax Assessment Operations | 27,237,088 | 23,257,582 | 14,048,003 | 9,812,925 |
| Judicial Services | 24,566,116 | 28,885,929 | 27,879,249 | 19,482,242 |
| Infrastructure System Operations | 911,042 | 1,038,642 | 10,485,507 | 1,034,371 |
| Convention Center Hotel Operations | 4,751,676 | 4,750,726 | 0 | 0 |
| Unclaimed Monies | 14,332,837 | 10,605,525 | 0 | 0 |
| Other Purposes (1) | 9,689,944 | 38,310,021 | 2,309,086 | 16,079,212 |
| Unrestricted | (147,671,258) | (75,691,732) | 220,069,982 | 196,765,817 |
| <i>Total Governmental Activities Net Position</i> | <u>782,354,209</u> | <u>806,515,372</u> | <u>1,146,610,575</u> | <u>1,111,450,352</u> |
| Business-Type Activities | | | | |
| Net Investment in Capital Assets | 29,965,286 | 30,115,979 | 26,007,832 | 36,430,874 |
| Unrestricted | 74,496,807 | 71,402,758 | 73,578,543 | 53,825,794 |
| <i>Total Business-Type Activities Net Position</i> | <u>104,462,093</u> | <u>101,518,737</u> | <u>99,586,375</u> | <u>90,256,668</u> |
| Primary Government | | | | |
| Net Investment in Capital Assets | 391,482,402 | 428,600,472 | 422,141,205 | 407,487,846 |
| Restricted | 568,508,351 | 483,722,611 | 530,407,220 | 543,627,563 |
| Unrestricted | (73,174,451) | (4,288,974) | 293,648,525 | 250,591,611 |
| <i>Total Primary Government Net Position</i> | <u>\$886,816,302</u> | <u>\$908,034,109</u> | <u>\$1,246,196,950</u> | <u>\$1,201,707,020</u> |

(1) Net position restricted for other purposes was shown in total for 2005-2010.

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

| 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| \$434,718,805 | \$331,270,000 | \$290,217,000 | \$410,193,000 | \$408,215,000 | \$402,928,000 |
| 63,865,390 | 0 | 0 | 0 | 0 | 0 |
| 0 | 56,548,000 | 36,133,000 | 26,309,000 | 22,658,000 | 0 |
| 78,253,766 | 0 | 0 | 0 | 0 | 0 |
| 49,807,125 | 0 | 0 | 0 | 0 | 0 |
| 152,278,099 | 0 | 0 | 0 | 0 | 0 |
| 64,551,876 | 0 | 0 | 0 | 0 | 0 |
| 50,598,715 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 30,071 | 0 | 0 | 0 | 0 | 0 |
| 15,733,644 | 0 | 0 | 0 | 0 | 0 |
| 14,235,431 | 0 | 0 | 0 | 0 | 0 |
| 995,422 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 34,935,728 | 24,336,000 | 29,488,000 | 37,851,111 | 29,841,000 | 40,768,000 |
| 88,929,535 | 466,517,000 | 382,944,000 | 392,944,000 | 358,906,000 | 282,516,000 |
| 1,048,933,607 | 878,671,000 | 738,782,000 | 867,297,111 | 819,620,000 | 726,212,000 |
| 39,027,092 | 34,298,000 | 34,664,000 | 35,210,000 | 34,075,000 | 39,860,000 |
| 57,261,906 | 58,970,000 | 58,206,000 | 24,212,000 | 25,009,000 | 13,695,000 |
| 96,288,998 | 93,268,000 | 92,870,000 | 59,422,000 | 59,084,000 | 53,555,000 |
| 473,745,897 | 365,568,000 | 324,881,000 | 445,403,000 | 442,290,000 | 442,788,000 |
| 525,285,267 | 80,884,000 | 65,621,000 | 64,160,111 | 52,499,000 | 40,768,000 |
| 146,191,441 | 525,487,000 | 441,150,000 | 417,156,000 | 383,915,000 | 296,211,000 |
| \$1,145,222,605 | \$971,939,000 | \$831,652,000 | \$926,719,111 | \$878,704,000 | \$779,767,000 |

Cuyahoga County, Ohio

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

| | 2015 | 2014 | 2013 | 2012 |
|--|------------------------|------------------------|------------------------|------------------------|
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Services: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$41,835,158 | \$35,036,951 | \$42,647,539 | \$42,723,302 |
| Judicial | 71,929,365 | 75,709,580 | 75,906,392 | 75,207,833 |
| Public Works | 2,249,725 | 2,405,613 | 2,235,246 | 2,605,169 |
| Health and Safety Services | 2,728,902 | 2,224,802 | 3,142,379 | 2,333,912 |
| Social Services | 9,945,489 | 7,920,266 | 5,267,314 | 5,551,526 |
| Community Development | 1,457,971 | 2,120,234 | 1,926,917 | 3,768,678 |
| Operating Grants and Contributions | 388,284,751 | 429,951,480 | 408,422,923 | 519,347,833 |
| Capital Grants and Contributions | 49,909,134 | 46,279,226 | 50,366,729 | 41,394,337 |
| <i>Total Governmental Activities Program Revenues</i> | <u>568,340,495</u> | <u>601,648,152</u> | <u>589,915,439</u> | <u>692,932,590</u> |
| Business-Type Activities: | | | | |
| Charges for Services | | | | |
| Sanitary Engineer | 25,737,037 | 26,432,472 | 37,264,526 | 11,936,751 |
| Airport | 946,168 | 841,038 | 978,042 | 932,291 |
| Parking Garage | 3,504,358 | 3,332,600 | 3,417,780 | 4,925,431 |
| Information Systems | 1,218,004 | 1,582,361 | 1,445,380 | 1,560,083 |
| Capital Grants and Contributions | 138,525 | 445,479 | 167,890 | 257,362 |
| <i>Total Business-Type Activities Program Revenues</i> | <u>31,544,092</u> | <u>32,633,950</u> | <u>43,273,618</u> | <u>19,611,918</u> |
| <i>Total Primary Government Program Revenues</i> | <u>599,884,587</u> | <u>634,282,102</u> | <u>633,189,057</u> | <u>712,544,508</u> |
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | 115,330,624 | 135,953,017 | 100,601,577 | 96,929,193 |
| Judicial | 374,784,784 | 352,836,602 | 326,344,670 | 335,831,744 |
| Public Works | 39,235,805 | 73,150,390 | 79,161,964 | 31,405,346 |
| Health and Safety Services | 115,706,083 | 117,149,663 | 119,626,042 | 174,875,093 |
| Social Services | 487,501,289 | 478,626,687 | 461,481,133 | 484,785,593 |
| Community Development | 94,501,954 | 72,726,759 | 49,698,772 | 53,852,311 |
| Interest and Fiscal Charges | 66,587,400 | 59,655,039 | 47,541,834 | 55,001,073 |
| <i>Total Governmental Activities Expenses</i> | <u>1,293,647,939</u> | <u>1,290,098,157</u> | <u>1,184,455,992</u> | <u>1,232,680,353</u> |
| Business-Type Activities: | | | | |
| Sanitary Engineer | 24,410,708 | 22,348,922 | 20,581,112 | 19,863,604 |
| Airport | 1,788,272 | 1,600,628 | 1,457,170 | 1,922,598 |
| Parking Garage | 2,215,066 | 3,124,035 | 13,335,095 | 3,541,875 |
| Information Systems | 1,255,129 | 957,350 | 1,919,313 | 1,669,099 |
| <i>Total Business-Type Activities Expenses</i> | <u>29,669,175</u> | <u>28,030,935</u> | <u>37,292,690</u> | <u>26,997,176</u> |
| <i>Total Primary Government Expenses</i> | <u>\$1,323,317,114</u> | <u>\$1,318,129,092</u> | <u>\$1,221,748,682</u> | <u>\$1,259,677,529</u> |

| 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$33,815,890 | \$40,832,000 | \$43,465,000 | \$54,920,000 | \$58,119,000 | \$67,948,000 |
| 64,496,402 | 39,149,000 | 34,719,000 | 37,879,000 | 40,401,000 | 23,345,000 |
| 2,308,754 | 2,444,000 | 2,312,000 | 2,686,000 | 2,723,000 | 2,164,000 |
| 1,809,165 | 1,798,000 | 1,786,000 | 1,492,000 | 1,623,000 | 1,394,000 |
| 5,947,689 | 5,439,000 | 6,820,000 | 6,534,000 | 7,204,000 | 8,619,000 |
| 1,098,295 | 142,000 | 133,000 | 204,000 | 147,000 | 176,000 |
| 574,708,379 | 523,303,000 | 602,090,000 | 613,967,000 | 642,761,000 | 621,751,000 |
| 59,349,794 | 36,712,000 | 25,574,000 | 31,810,000 | 30,382,000 | 32,478,000 |
| 743,534,368 | 649,819,000 | 716,899,000 | 749,492,000 | 783,360,000 | 757,875,000 |
| 22,809,722 | 18,786,000 | 20,069,000 | 15,953,000 | 14,678,000 | 13,207,000 |
| 685,068 | 712,000 | 876,000 | 713,000 | 940,000 | 818,000 |
| 4,039,055 | 3,544,000 | 3,763,000 | 3,916,000 | 3,947,000 | 3,742,000 |
| 1,497,294 | 1,547,000 | 1,663,000 | 1,562,000 | 1,106,000 | 1,314,000 |
| 144,048 | 0 | 189,000 | 109,000 | 5,618,000 | 2,495,000 |
| 29,175,187 | 24,589,000 | 26,560,000 | 22,253,000 | 26,289,000 | 21,576,000 |
| 772,709,555 | 674,408,000 | 743,459,000 | 771,745,000 | 809,649,000 | 779,451,000 |
| 91,462,479 | 80,598,000 | 91,649,000 | 97,316,000 | 78,421,000 | 86,604,000 |
| 323,452,320 | 322,180,000 | 351,593,000 | 351,738,000 | 352,464,000 | 328,559,000 |
| 35,665,079 | 40,461,000 | 46,541,000 | 54,458,000 | 64,106,000 | 60,346,000 |
| 230,988,876 | 217,531,000 | 223,498,000 | 220,733,000 | 207,536,000 | 234,383,000 |
| 482,461,722 | 512,291,000 | 664,149,000 | 662,870,000 | 651,916,000 | 625,508,000 |
| 48,417,824 | 49,604,000 | 51,011,000 | 39,974,000 | 42,232,000 | 31,210,000 |
| 59,301,229 | 23,686,000 | 16,724,000 | 15,589,000 | 15,208,000 | 16,627,000 |
| 1,271,749,529 | 1,246,351,000 | 1,445,165,000 | 1,442,678,000 | 1,411,883,000 | 1,383,237,000 |
| 20,949,553 | 17,056,000 | 14,637,000 | 12,776,000 | 13,100,000 | 11,319,000 |
| 1,758,577 | 2,026,000 | 2,126,000 | 2,004,000 | 1,953,000 | 2,212,000 |
| 3,592,320 | 3,697,000 | 3,557,000 | 5,203,000 | 4,539,000 | 2,997,000 |
| 1,749,095 | 1,916,000 | 2,328,000 | 2,319,000 | 2,507,000 | 1,973,000 |
| 28,049,545 | 24,695,000 | 22,648,000 | 22,302,000 | 22,099,000 | 18,501,000 |
| \$1,299,799,074 | \$1,271,046,000 | \$1,467,813,000 | \$1,464,980,000 | \$1,433,982,000 | \$1,401,738,000 |

(continued)

Cuyahoga County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

| | 2015 | 2014 | 2013 | 2012 |
|---|-----------------------|-----------------------|----------------------|----------------------|
| Net (Expense)/Revenue | | | | |
| Governmental Activities | (\$725,307,444) | (\$688,450,005) | (\$594,540,553) | (\$539,747,763) |
| Business-Type Activities | 1,874,917 | 4,603,015 | 5,980,928 | (7,385,258) |
| <i>Total Primary Government Net (Expense)/Revenue</i> | <u>(723,432,527)</u> | <u>(683,846,990)</u> | <u>(588,559,625)</u> | <u>(547,133,021)</u> |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental Activities: | | | | |
| Property Taxes Levied for:(1) | | | | |
| General Purposes | 14,185,991 | 13,958,416 | 13,436,996 | 15,196,538 |
| General Obligation Bond Retirement | 20,104,506 | 18,753,293 | 22,841,711 | 24,854,487 |
| Health and Human Services | 189,538,991 | 181,798,759 | 139,285,180 | 162,099,791 |
| Children's Services | 27,074,298 | 34,461,468 | 32,828,932 | 36,839,333 |
| Developmental Disabilities | 92,148,552 | 90,060,449 | 86,907,739 | 95,204,864 |
| Capital Outlay | 140,868 | 0 | 0 | 0 |
| Sales Taxes Levied for General Purposes | 257,703,053 | 251,892,766 | 238,594,945 | 228,305,905 |
| Hotel/Lodging Taxes | 4,557,134 | 10,487,523 | 8,612,366 | 7,954,045 |
| Excise Tax | 13,888,650 | 10,797,827 | 0 | 0 |
| Other Local Taxes (2) | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 15,560,505 | 5,762,828 | 2,757,572 | 4,608,770 |
| Grants and Entitlements not Restricted to Specific Programs | 39,505,362 | 30,712,035 | 35,561,623 | 42,469,462 |
| Unrestricted Contributions | 5,000 | 0 | 0 | 648,478 |
| Gain on Sale of Capital Assets | 610,003 | 0 | 9,933,464 | 0 |
| Interest | 8,476,653 | 5,481,224 | 5,660,374 | 4,937,745 |
| Other | 18,610,892 | 16,297,403 | 36,569,129 | 20,027,272 |
| Transfers | (964,177) | (4,620,470) | (3,289,255) | (1,145,835) |
| <i>Total Governmental Activities</i> | <u>701,146,281</u> | <u>665,843,521</u> | <u>629,700,776</u> | <u>642,000,855</u> |
| Business-Type Activities: | | | | |
| Interest | 12 | 48 | 11 | 66,868 |
| Other | 104,250 | 66,806 | 59,513 | 104,295 |
| Transfers | 964,177 | 4,620,470 | 3,289,255 | 1,145,835 |
| <i>Total Business-Type Activities</i> | <u>1,068,439</u> | <u>4,687,324</u> | <u>3,348,779</u> | <u>1,316,998</u> |
| <i>Total Primary Government</i> | <u>702,214,720</u> | <u>670,530,845</u> | <u>633,049,555</u> | <u>643,317,853</u> |
| Change in Net Position | | | | |
| Governmental Activities | (24,161,163) | (22,606,484) | 35,160,223 | 102,253,092 |
| Business-Type Activities | 2,943,356 | 9,290,339 | 9,329,707 | (6,068,260) |
| <i>Total Primary Government Change in Net Position</i> | <u>(\$21,217,807)</u> | <u>(\$13,316,145)</u> | <u>\$44,489,930</u> | <u>\$96,184,832</u> |

(1) Property Taxes broken out in 2011-2015

(2) Other Local Taxes detailed in 2011-2015

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

| 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| (\$528,215,161) | (\$596,532,000) | (\$728,266,000) | (\$693,186,000) | (\$628,523,000) | (\$625,362,000) |
| 1,125,642 | (106,000) | 3,912,000 | (49,000) | 4,190,000 | 3,075,000 |
| (527,089,519) | (596,638,000) | (724,354,000) | (693,235,000) | (624,333,000) | (622,287,000) |
| 17,787,526 | 346,331,000 | 358,218,000 | 344,518,000 | 361,148,000 | 337,783,000 |
| 34,936,330 | 0 | 0 | 0 | 0 | 0 |
| 198,634,513 | 0 | 0 | 0 | 0 | 0 |
| 37,180,322 | 0 | 0 | 0 | 0 | 0 |
| 115,373,742 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 242,076,865 | 206,418,000 | 193,692,000 | 209,997,000 | 186,288,000 | 170,509,000 |
| 12,391,398 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 31,370,000 | 33,385,000 | 27,955,000 | 28,502,000 | 27,774,000 |
| 4,987,506 | 0 | 0 | 0 | 0 | 0 |
| 65,890,384 | 116,900,000 | 111,259,000 | 106,740,000 | 85,214,000 | 80,620,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 12,812,138 | 8,234,000 | 12,198,000 | 41,206,000 | 48,967,000 | 35,534,000 |
| 27,404,518 | 27,619,000 | 2,540,000 | 11,582,000 | 12,211,000 | 10,644,000 |
| (252,071) | (451,000) | (1,338,000) | (235,000) | (1,299,000) | (1,716,000) |
| 769,223,171 | 736,421,000 | 709,954,000 | 741,763,000 | 721,031,000 | 661,148,000 |
| 14,729 | 0 | 1,000 | 13,000 | 13,000 | 13,000 |
| 234,593 | 53,000 | 142,000 | 139,000 | 27,000 | 49,000 |
| 252,071 | 451,000 | 1,338,000 | 235,000 | 1,299,000 | 1,716,000 |
| 501,393 | 504,000 | 1,481,000 | 387,000 | 1,339,000 | 1,778,000 |
| 769,724,564 | 736,925,000 | 711,435,000 | 742,150,000 | 722,370,000 | 662,926,000 |
| 241,008,010 | 139,889,000 | (18,312,000) | 48,577,000 | 92,508,000 | 35,786,000 |
| 1,627,035 | 398,000 | 5,393,000 | 338,000 | 5,529,000 | 4,853,000 |
| \$242,635,045 | \$140,287,000 | (\$12,919,000) | \$48,915,000 | \$98,037,000 | \$40,639,000 |

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

| | 2015 | 2014 | 2013 | 2012 |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| General Fund | | | | |
| Nonspendable | \$14,288,325 | \$10,855,525 | \$18,188,845 | \$9,617,166 |
| Committed | 0 | 0 | 1,132,418 | 0 |
| Assigned | 29,921,596 | 24,832,959 | 23,741,261 | 9,012,927 |
| Unassigned | 210,634,265 | 231,727,208 | 217,589,992 | 211,933,355 |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 |
| <i>Total General Fund</i> | <u>254,844,186</u> | <u>267,415,692</u> | <u>260,652,516</u> | <u>230,563,448</u> |
| All Other Governmental Funds | | | | |
| Restricted | 962,389,943 | 1,061,826,135 | 835,655,986 | 812,998,055 |
| Unassigned (Deficit) | (12,343,789) | (5,518,121) | (16,604,109) | (14,882,099) |
| Reserved | 0 | 0 | 0 | 0 |
| Unreserved, Undesigned, Reported in: | | | | |
| Special Revenue Funds | 0 | 0 | 0 | 0 |
| Capital Projects Funds (Deficit) | 0 | 0 | 0 | 0 |
| <i>Total All Other Governmental Funds</i> | <u>950,046,154</u> | <u>1,056,308,014</u> | <u>819,051,877</u> | <u>798,115,956</u> |
| <i>Total Governmental Funds</i> | <u><u>\$1,204,890,340</u></u> | <u><u>\$1,323,723,706</u></u> | <u><u>\$1,079,704,393</u></u> | <u><u>\$1,028,679,404</u></u> |

Note: The County implemented GASB 54 in 2011.

Note: 2010 - 2006 Dollars rounded to the nearest thousands.

| 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| \$8,924,464 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,929,678 | 0 | 0 | 0 | 0 | 0 |
| 215,689,432 | 0 | 0 | 0 | 0 | 0 |
| 0 | 83,947,000 | 44,086,000 | 52,164,000 | 43,136,000 | 39,237,000 |
| 0 | 122,844,000 | 211,971,000 | 195,073,000 | 171,324,000 | 123,657,000 |
| 231,543,574 | 206,791,000 | 256,057,000 | 247,237,000 | 214,460,000 | 162,894,000 |
| 792,791,146 | 0 | 0 | 0 | 0 | 0 |
| (87,225,306) | 0 | 0 | 0 | 0 | 0 |
| 0 | 238,188,000 | 70,901,000 | 56,270,000 | 40,399,000 | 34,085,000 |
| 0 | 190,776,000 | 251,272,000 | 232,291,000 | 258,927,000 | 218,333,000 |
| 0 | 292,164,000 | (31,541,000) | (125,426,000) | (68,444,000) | (24,422,000) |
| 705,565,840 | 721,128,000 | 290,632,000 | 163,135,000 | 230,882,000 | 227,996,000 |
| \$937,109,414 | \$927,919,000 | \$546,689,000 | \$410,372,000 | \$445,342,000 | \$390,890,000 |

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

| | 2015 | 2014 | 2013 | 2012 |
|--|------------------------|----------------------|----------------------|----------------------|
| Revenues | | | | |
| Property Taxes | \$338,247,830 | \$334,693,751 | \$312,260,678 | \$329,167,797 |
| Sales Tax | 257,514,234 | 249,521,238 | 239,081,320 | 227,706,506 |
| Hotel/Lodging Taxes | 4,557,134 | 10,487,523 | 8,612,366 | 7,954,045 |
| Excise Tax | 13,888,650 | 10,797,827 | 0 | 0 |
| Other Local Taxes (1) | 0 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Tax | 0 | 0 | 0 | 0 |
| Payments in Lieu of Taxes | 15,560,505 | 5,762,828 | 2,757,572 | 4,608,770 |
| Charges for Services | 115,721,618 | 108,884,670 | 108,133,821 | 106,408,921 |
| Licenses and Permits | 2,834,123 | 1,602,660 | 2,041,488 | 1,651,798 |
| Fines and Forfeitures | 11,571,688 | 14,755,229 | 13,844,892 | 14,546,298 |
| Intergovernmental | 452,789,545 | 481,152,518 | 477,551,950 | 594,184,125 |
| Interest | 24,449,691 | 22,625,177 | 21,932,657 | 22,063,571 |
| Contributions/Donations | 9,319,068 | 917,254 | 1,981,349 | 2,405,074 |
| Other | 18,707,508 | 15,478,079 | 36,290,469 | 20,662,831 |
| <i>Total Revenues</i> | <u>1,265,161,594</u> | <u>1,256,678,754</u> | <u>1,224,488,562</u> | <u>1,331,359,736</u> |
| Expenditures | | | | |
| General Government: | | | | |
| Legislative and Executive | 98,546,214 | 97,978,574 | 97,208,989 | 103,068,583 |
| Judicial | 350,468,490 | 332,961,570 | 315,262,410 | 323,059,469 |
| Public Works | 27,251,251 | 31,227,458 | 29,769,541 | 20,316,415 |
| Health and Safety | 115,174,640 | 116,519,490 | 115,075,368 | 169,619,764 |
| Social Services | 479,303,560 | 473,749,771 | 458,561,257 | 475,802,024 |
| Community Development | 58,084,562 | 68,986,088 | 42,408,134 | 53,944,394 |
| Capital Outlay | 188,539,450 | 228,198,583 | 129,505,924 | 242,545,944 |
| Debt Service: | | | | |
| Principal Retirement | 70,169,254 | 73,638,665 | 71,162,958 | 65,247,509 |
| Interest and Fiscal Charges | 68,812,071 | 60,336,331 | 48,262,822 | 50,544,960 |
| Capital Appreciation Bonds Interest | 0 | 0 | 5,249,354 | 5,201,803 |
| Issuance Costs | 890,590 | 3,510,578 | 379,232 | 830,264 |
| <i>Total Expenditures</i> | <u>1,457,240,082</u> | <u>1,487,107,108</u> | <u>1,312,845,989</u> | <u>1,510,181,129</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(192,078,488)</u> | <u>(230,428,354)</u> | <u>(88,357,427)</u> | <u>(178,821,393)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 663,095 | 33,418 | 29,042,798 | 0 |
| ODOT Loans Issued | 0 | 0 | 0 | 0 |
| Revenue Bonds Issued | 69,665,000 | 125,631,885 | 9,890,000 | 0 |
| Revenue Refunding Bonds Issued | 0 | 55,333,115 | 0 | 0 |
| Premium on Revenue Bonds | 9,904,625 | 18,679,044 | 0 | 0 |
| Discount on Revenue Bonds | (22,081) | (548,989) | (171,181) | 0 |
| Certificates of Participation Issued | 0 | 230,885,000 | 0 | 0 |
| Premium on Certificates of Participation | 0 | 26,430,183 | 0 | 0 |
| Discounts on Certificates of Participation | 0 | (451,125) | 0 | 0 |
| General Obligation Bonds Issued | 0 | 0 | 0 | 65,728,000 |
| Premium on General Obligation Bonds Issued | 0 | 0 | 0 | 8,197,892 |
| General Obligation Refunding Bonds Issued | 0 | 0 | 0 | 45,577,000 |
| Payment to Refunded Bond Escrow Agent | 0 | (59,420,509) | 0 | (52,178,789) |
| Premium on General Obligation Refunding Bonds | 0 | 0 | 0 | 6,945,422 |
| General Obligation Notes Issued | 0 | 0 | 0 | 0 |
| Inception of Capital Lease | 0 | 75,545,977 | 79,027,670 | 220,031,600 |
| Transfers In | 126,356,699 | 94,409,083 | 69,255,309 | 95,333,189 |
| Transfers Out | (129,511,925) | (92,079,415) | (69,656,194) | (97,215,091) |
| <i>Total Other Financing Sources (Uses)</i> | <u>77,055,413</u> | <u>474,447,667</u> | <u>117,388,402</u> | <u>292,419,223</u> |
| <i>Net Change in Fund Balances</i> | <u>(\$115,023,075)</u> | <u>\$244,019,313</u> | <u>\$29,030,975</u> | <u>\$113,597,830</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 10.67% | 10.19% | 10.12% | 9.37% |

(1) Other Local Taxes was further detailed in 2011-2015

Note: 2010 - 2006 Dollars rounded to the nearest thousands.

| 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|----------------|---------------|----------------|
| \$338,271,734 | \$343,549,000 | \$358,218,000 | \$344,518,000 | \$361,148,000 | \$337,783,000 |
| 218,737,889 | 205,212,000 | 194,026,000 | 212,712,000 | 179,932,000 | 169,300,000 |
| 12,391,398 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 30,502,000 | 33,661,000 | 28,039,000 | 28,587,000 | 28,615,000 |
| 0 | 34,070,000 | 32,422,000 | 37,406,000 | 36,942,000 | 38,563,000 |
| 4,987,506 | 0 | 0 | 0 | 0 | 0 |
| 80,549,139 | 74,168,000 | 75,102,000 | 88,504,000 | 94,170,000 | 91,527,000 |
| 1,832,243 | 1,894,000 | 1,844,000 | 1,570,000 | 1,715,000 | 1,500,000 |
| 13,243,565 | 13,867,000 | 12,388,000 | 13,747,000 | 14,427,000 | 10,885,000 |
| 628,185,248 | 643,117,000 | 710,280,000 | 713,885,000 | 720,348,000 | 695,878,000 |
| 30,743,212 | 8,558,000 | 12,288,000 | 41,432,000 | 49,451,000 | 36,236,000 |
| 2,064,929 | 0 | 0 | 0 | 0 | 0 |
| 25,438,525 | 28,531,000 | 22,105,000 | 11,527,000 | 20,379,000 | 10,384,000 |
| 1,356,445,388 | 1,383,468,000 | 1,452,334,000 | 1,493,340,000 | 1,507,099,000 | 1,420,671,000 |
| 82,945,251 | 82,025,000 | 82,661,000 | 97,160,000 | 71,902,000 | 84,610,000 |
| 312,244,646 | 317,018,000 | 322,038,000 | 348,986,000 | 333,442,000 | 324,794,000 |
| 22,868,635 | 49,489,000 | 48,258,000 | 43,766,000 | 54,572,000 | 58,174,000 |
| 225,659,046 | 219,660,000 | 222,875,000 | 219,532,000 | 214,081,000 | 234,874,000 |
| 476,089,758 | 518,710,000 | 642,763,000 | 670,037,000 | 652,739,000 | 642,445,000 |
| 48,423,547 | 49,704,000 | 50,676,000 | 40,096,000 | 42,300,000 | 32,046,000 |
| 196,629,037 | 123,286,000 | 76,145,000 | 75,278,000 | 46,554,000 | 24,262,000 |
| 63,797,006 | 26,061,000 | 23,550,000 | 23,166,000 | 26,041,000 | 22,455,000 |
| 58,834,277 | 21,897,000 | 16,119,000 | 15,086,000 | 13,581,000 | 17,002,000 |
| 5,156,894 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,492,648,097 | 1,407,850,000 | 1,485,085,000 | 1,533,107,000 | 1,455,212,000 | 1,440,662,000 |
| (136,202,709) | (24,382,000) | (32,751,000) | (39,767,000) | 51,887,000 | (19,991,000) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 76,865 | 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 | 0 |
| 0 | 381,765,000 | 163,825,000 | 0 | 0 | 0 |
| 0 | 14,354,000 | 6,445,000 | 0 | 0 | 0 |
| 0 | 44,870,000 | 0 | 0 | 0 | 0 |
| 0 | (44,996,000) | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 10,320,000 | 0 | 0 | 0 | 0 | 0 |
| 122,066,783 | 455,000 | 0 | 1,753,000 | 1,825,000 | 7,342,000 |
| 87,369,530 | 320,212,000 | 234,102,000 | 238,347,000 | 209,114,000 | 192,263,000 |
| (83,676,839) | (318,742,000) | (235,304,000) | (235,303,000) | (208,374,000) | (192,024,000) |
| 136,156,339 | 397,918,000 | 169,068,000 | 4,797,000 | 2,565,000 | 7,581,000 |
| (\$46,370) | \$373,536,000 | \$136,317,000 | (\$34,970,000) | \$54,452,000 | (\$12,410,000) |
| 9.83% | 3.41% | 2.67% | 2.50% | 2.81% | 2.79% |

Cuyahoga County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

| Collection Year | Real Property | | | Tangible Personal Property | | | |
|--------------------|------------------------------|------------------------------|----------------------------------|----------------------------|----------------------------------|-------------------------|----------------------------------|
| | Assessed Value | | Estimated Actual Value (1) | General Business | | Public Utility Property | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | Assessed Value | Estimated Actual Value (1) | Assessed Value | Estimated Actual Value (1) |
| 2015 | \$18,473,813,110 | \$8,364,776,200 | \$76,681,683,743 | \$0 | \$0 | \$894,863,800 | \$1,016,890,682 |
| 2014 | 18,485,315,020 | 8,368,655,890 | 76,725,631,171 | 0 | 0 | 840,870,540 | 955,534,705 |
| 2013 | 18,501,990,940 | 8,367,329,430 | 76,769,486,771 | 0 | 0 | 783,152,720 | 889,946,273 |
| 2012 | 20,303,526,670 | 8,795,069,360 | 83,138,845,800 | 0 | 0 | 698,069,260 | 793,260,523 |
| 2011 | 20,388,242,460 | 8,764,927,890 | 83,294,772,429 | 0 | 0 | 673,170,690 | 764,966,693 |
| 2010 | 20,379,862,990 | 8,599,341,910 | 82,797,728,286 | 0 | 0 | 654,490,330 | 743,739,011 |
| 2009 | 22,070,872,480 | 8,427,517,630 | 87,138,257,457 | 383,269,519 | 6,132,312,304 | 615,400,890 | 699,319,193 |
| 2008 | 21,973,357,040 | 8,441,851,130 | 86,900,594,771 | 728,222,334 | 5,825,778,672 | 588,833,160 | 669,128,591 |
| 2007 | 21,868,198,750 | 8,524,013,570 | 86,834,892,343 | 1,923,151,550 | 10,256,808,267 | 842,683,110 | 957,594,443 |
| 2006 | 19,556,454,950 | 7,841,892,830 | 78,280,993,657 | 2,390,326,714 | 9,561,306,856 | 857,330,780 | 974,239,523 |

- (1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in tax year 2007. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was in 2011 for tax year 2010)

The tangible personal property values associated with each year are 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 the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

- (2) Weighted average tax rate is adjusted to account for overall percentage of total assessed valuation.

Source: Cuyahoga County Fiscal Office

| Totals | | Ratio | Effective Tax Rate | | | Weighted Average Tax Rate (2) (per \$1000 of Assessed Value) |
|-------------------|----------------------------------|-------|------------------------------|------------------------------|----------------------------------|--|
| | | | Real Property | | Tangible Personal Property | |
| Assessed Value | Estimated Actual Value (1) | | Residential/ Agricultural | Commercial/ Industrial/PU | General Business/PU | |
| \$27,733,453,110 | \$77,698,574,425 | 35.7% | \$14.050000 | \$14.019471 | \$14.050000 | \$14.040792 |
| 27,694,841,450 | 77,681,165,876 | 35.7 | 14.050000 | 13.949465 | 14.050000 | 14.019621 |
| 27,652,473,090 | 77,659,433,044 | 35.6 | 13.220000 | 12.996761 | 13.220000 | 13.152450 |
| 29,796,665,290 | 83,932,106,323 | 35.5 | 13.118225 | 12.784542 | 13.220000 | 13.022116 |
| 29,826,341,040 | 84,059,739,122 | 35.5 | 13.186619 | 12.841251 | 13.320000 | 13.088138 |
| 29,633,695,230 | 83,541,467,297 | 35.5 | 11.458886 | 11.125700 | 13.320000 | 11.403304 |
| 31,497,060,519 | 93,969,888,954 | 33.5 | 10.940733 | 11.095297 | 13.320000 | 10.895444 |
| 31,732,263,664 | 93,395,502,034 | 34.0 | 10.148870 | 10.733559 | 13.420000 | 10.132211 |
| 33,158,046,980 | 98,049,295,053 | 33.8 | 10.145486 | 10.774099 | 13.420000 | 9.801870 |
| 30,646,005,274 | 88,816,540,036 | 34.5 | 10.002743 | 10.856262 | 13.520000 | 9.539349 |

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Five Years (1)

| | 2015 | | 2014 | |
|--|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| Unvoted Millage | | | | |
| Operating | \$0.600000 | \$0.600000 | \$0.600000 | \$0.600000 |
| Bond Retirement | 0.850000 | 0.850000 | 0.850000 | 0.850000 |
| <i>Total Unvoted Millage</i> | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| Voted Millage - by levy | | | | |
| 1976 - Bond Retirement | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2005 - Mental Health | | | | |
| Residential/Agricultural Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Commercial/Industrial and Public Utility Real | 3.900000 | 3.869471 | 3.900000 | 3.799465 |
| Public Utility Tangible Personal Property | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2006 - Health and Human Services | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Public Utility Tangible Personal Property | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2008 - Health and Welfare | | | | |
| Residential/Agricultural Real | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| Commercial/Industrial and Public Utility Real | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| Public Utility Tangible Personal Property | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 2014 - Health and Human Services | | | | |
| Residential/Agricultural Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Commercial/Industrial and Public Utility Real | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Public Utility Tangible Personal Property | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| Total Voted Millage by type of Property | | | | |
| Residential/Agricultural Real | \$12.600000 | \$12.600000 | \$12.600000 | \$12.600000 |
| Commercial/Industrial and Public Utility Real | 12.600000 | 12.569471 | 12.600000 | 12.499465 |
| General Business and Public Utility Personal | 12.600000 | 12.600000 | 12.600000 | 12.600000 |
| Total Millage by type of Property | | | | |
| Residential/Agricultural Real | \$14.050000 | \$14.050000 | \$14.050000 | \$14.050000 |
| Commercial/Industrial and Public Utility Real | 14.050000 | 14.019471 | 14.050000 | 13.949465 |
| General Business and Public Utility Personal | 14.050000 | 14.050000 | 14.050000 | 14.050000 |
| Total Weighted Average Tax Rate | \$14.040792 | | \$14.019621 | |

| 2013 | | 2012 | | 2011 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| \$0.600000 | \$0.600000 | \$0.600000 | \$0.600000 | \$0.580000 | \$0.580000 |
| 0.850000 | 0.850000 | 0.850000 | 0.850000 | 0.870000 | 0.870000 |
| 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 | 1.450000 |
| 0.170000 | 0.170000 | 0.170000 | 0.170000 | 0.270000 | 0.270000 |
| 3.900000 | 3.900000 | 3.900000 | 3.841629 | 3.900000 | 3.823502 |
| 3.900000 | 3.771966 | 3.900000 | 3.650252 | 3.900000 | 3.626489 |
| 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 2.900000 | 2.900000 | 2.900000 | 2.856596 | 2.900000 | 2.843117 |
| 2.900000 | 2.804795 | 2.900000 | 2.714290 | 2.900000 | 2.696620 |
| 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 | 2.900000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.798142 |
| 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 | 4.800000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| \$11.770000 | \$11.770000 | \$11.770000 | \$11.668225 | \$11.870000 | \$11.736619 |
| 11.770000 | 11.546761 | 11.770000 | 11.334542 | 11.870000 | 11.391251 |
| 11.770000 | 11.770000 | 11.770000 | 11.770000 | 11.870000 | 11.870000 |
| \$13.220000 | \$13.220000 | \$13.220000 | \$13.118225 | \$13.320000 | \$13.186619 |
| 13.220000 | 12.996761 | 13.220000 | 12.784542 | 13.320000 | 12.841251 |
| 13.220000 | 13.220000 | 13.220000 | 13.220000 | 13.320000 | 13.320000 |
| \$13.152450 | | \$13.022116 | | \$13.088138 | |

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Five Years (1)

| | 2015 | | 2014 | |
|---|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| Overlapping Rates by Taxing District | | | | |
| Cities and Villages | | | | |
| Bay Village | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| Beachwood | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Bedford | 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| Bedford Heights | 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| Bentleyville | 8.900000 | 7.511658 | 8.900000 | 7.502779 |
| Berea | 15.800000 | 11.785550 | 16.800000 | 12.759015 |
| Bratenahl | 15.000000 | 14.908092 | 16.000000 | 16.000000 |
| Brecksville | 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| Broadview Heights | 11.820000 | 9.295845 | 10.400000 | 7.326583 |
| Brook Park | 4.750000 | 4.683302 | 4.750000 | 4.669437 |
| Brooklyn | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| Brooklyn Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| Chagrin Falls | 9.400000 | 8.784220 | 9.500000 | 9.121836 |
| Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Cleveland Heights | 13.920000 | 13.920000 | 12.900000 | 12.900000 |
| Cuyahoga Heights | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| East Cleveland | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| Euclid | 13.600000 | 7.425232 | 13.600000 | 7.280803 |
| Fairview Park | 11.800000 | 11.563628 | 11.800000 | 11.610581 |
| Garfield Heights | 27.200000 | 27.200000 | 27.000000 | 27.000000 |
| Gates Mills | 14.400000 | 12.604077 | 14.400000 | 12.996507 |
| Glenwillow | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| Highland Hills | 20.700000 | 12.447309 | 20.700000 | 10.985477 |
| Highland Heights | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| Hunting Valley | 5.100000 | 5.100000 | 5.100000 | 5.100000 |
| Independence | 2.200000 | 2.200000 | 2.200000 | 2.200000 |
| Lakewood | 17.400000 | 17.400000 | 17.400000 | 17.400000 |
| Linndale | 2.800000 | 2.800000 | 2.800000 | 2.800000 |
| Lyndhurst | 11.500000 | 11.500000 | 11.500000 | 11.500000 |
| Maple Heights | 16.800000 | 16.800000 | 15.500000 | 15.500000 |
| Mayfield | 7.300000 | 4.217557 | 7.300000 | 4.219256 |
| Mayfield Heights | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| Middleburg Heights | 5.450000 | 4.706602 | 5.450000 | 4.706459 |
| Moreland Hills | 7.300000 | 7.300000 | 7.300000 | 7.300000 |
| Newburg Heights | 31.800000 | 30.964893 | 31.800000 | 30.586890 |
| North Olmsted | 13.300000 | 13.300000 | 13.300000 | 13.300000 |
| North Randall | 4.800000 | 4.555074 | 4.800000 | 4.457654 |
| North Royalton | 8.200000 | 6.019556 | 8.200000 | 6.049129 |
| Oakwood | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| Olmsted Falls | 13.350000 | 10.503048 | 13.350000 | 10.320091 |
| Orange | 7.100000 | 7.100000 | 7.100000 | 7.100000 |
| Parma | 7.500000 | 7.500000 | 7.100000 | 6.784137 |

| 2013 | | 2012 | | 2011 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 | \$14.900000 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 | 21.700000 |
| 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 | 21.900000 |
| 8.900000 | 7.193844 | 8.900000 | 6.915900 | 8.900000 | 7.472100 |
| 16.800000 | 12.756954 | 17.200000 | 13.135000 | 17.200000 | 13.134300 |
| 16.100000 | 15.203527 | 16.000000 | 15.486400 | 16.000000 | 15.456400 |
| 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 | 8.210000 |
| 10.400000 | 7.325470 | 10.400000 | 6.316400 | 9.400000 | 6.315300 |
| 4.750000 | 4.668061 | 4.750000 | 4.668061 | 4.750000 | 4.645900 |
| 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 9.500000 | 9.109577 | 11.200000 | 11.184700 | 11.200000 | 11.182800 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 13.000000 | 13.000000 | 12.900000 | 12.900000 | 12.900000 | 12.900000 |
| 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 | 12.700000 |
| 13.600000 | 7.259468 | 13.600000 | 6.374900 | 13.600000 | 6.356000 |
| 11.800000 | 11.609160 | 11.800000 | 11.577000 | 11.800000 | 11.575000 |
| 27.000000 | 27.000000 | 24.300000 | 24.300000 | 24.700000 | 24.700000 |
| 14.400000 | 12.955452 | 14.400000 | 12.763600 | 14.400000 | 12.724900 |
| 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 | 3.300000 |
| 20.700000 | 10.977435 | 20.700000 | 11.820500 | 20.700000 | 11.492400 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 5.100000 | 5.100000 | 5.100000 | 5.100000 | 5.100000 | 5.100000 |
| 2.200000 | 2.200000 | 2.200000 | 2.200000 | 2.600000 | 2.600000 |
| 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 |
| 15.500000 | 15.500000 | 15.500000 | 15.500000 | 15.500000 | 15.492600 |
| 7.300000 | 4.219093 | 7.300000 | 4.167800 | 7.300000 | 4.165600 |
| 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 | 10.000000 |
| 5.450000 | 4.706242 | 5.450000 | 4.688100 | 5.450000 | 4.687800 |
| 7.300000 | 7.300000 | 7.300000 | 7.300000 | 7.300000 | 7.300000 |
| 23.100000 | 21.847377 | 23.100000 | 22.724800 | 23.100000 | 22.679000 |
| 13.300000 | 13.300000 | 13.300000 | 13.300000 | 13.300000 | 13.300000 |
| 4.800000 | 4.457654 | 4.800000 | 4.223000 | 4.800000 | 4.214800 |
| 8.200000 | 6.045118 | 8.200000 | 5.917500 | 8.200000 | 5.912900 |
| 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| 14.450000 | 11.341713 | 14.450000 | 11.158500 | 14.250000 | 10.970600 |
| 7.100000 | 7.100000 | 7.100000 | 7.100000 | 7.100000 | 7.100000 |
| 7.100000 | 6.781943 | 7.100000 | 6.628700 | 7.100000 | 6.627400 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Five Years (1)

| | 2015 | | 2014 | |
|---|---------------|-----------------------|---------------|-----------------------|
| | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| Parma Heights | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| Pepper Pike | 9.500000 | 9.355812 | 9.500000 | 9.394664 |
| Richmond Heights | 18.100000 | 15.772793 | 18.100000 | 15.713005 |
| Rocky River | 10.900000 | 10.900000 | 10.900000 | 10.900000 |
| Seven Hills | 11.100000 | 10.909649 | 11.200000 | 11.200000 |
| Shaker Heights | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| Solon | 3.800000 | 3.650497 | 3.800000 | 3.671521 |
| South Euclid | 16.350000 | 16.281713 | 16.350000 | 16.121518 |
| Strongsville | 9.300000 | 7.167184 | 9.800000 | 7.783130 |
| University Heights | 13.200000 | 13.200000 | 13.200000 | 13.200000 |
| Valleyview | 6.700000 | 6.700000 | 6.700000 | 6.700000 |
| Walton Hills | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| Warrensville Heights | 9.700000 | 6.617481 | 9.700000 | 6.421231 |
| Westlake | 9.520000 | 9.520000 | 9.520000 | 9.520000 |
| Woodmere | 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| Townships | | | | |
| Chagrin Falls Township | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| Olmsted Township | 27.500000 | 17.732754 | 23.500000 | 14.048140 |
| School Districts | | | | |
| Bay Village City | 116.810000 | 52.051219 | 116.810000 | 55.371006 |
| Beachwood City | 86.400000 | 40.452382 | 86.400000 | 41.766407 |
| Bedford City | 75.720000 | 45.165202 | 70.820000 | 39.764572 |
| Berea City | 78.000000 | 44.455348 | 78.800000 | 44.772680 |
| Brecksville-Broadview Heights City | 77.000000 | 38.956292 | 77.200000 | 40.120574 |
| Brooklyn City | 59.800000 | 51.751117 | 60.100000 | 48.994352 |
| Chagrin Falls Exempted Village | 115.300000 | 53.312697 | 115.600000 | 54.448358 |
| Cleveland Heights-University Heights City | 149.590000 | 81.308088 | 149.590000 | 80.380956 |
| Cleveland Municipal | 79.300000 | 52.479460 | 79.800000 | 52.427248 |
| Cuyahoga Heights Local | 35.700000 | 30.136095 | 35.700000 | 29.908060 |
| Cuyahoga Valley Joint Vocational | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| East Cleveland City | 95.100000 | 57.553095 | 94.100000 | 49.123284 |
| Euclid City | 102.020000 | 77.343905 | 100.700000 | 74.747787 |
| Fairview Park City | 96.170000 | 54.497261 | 96.470000 | 57.055088 |
| Garfield Heights City | 81.060000 | 77.627637 | 78.260000 | 65.674999 |
| Independence Local | 36.100000 | 34.102196 | 36.000000 | 34.564632 |
| Lakewood City | 122.730000 | 62.866527 | 123.230000 | 66.544996 |
| Maple Heights City | 88.700000 | 75.860340 | 81.200000 | 62.285548 |
| Mayfield City | 84.120000 | 47.229450 | 84.220000 | 47.578412 |
| North Olmsted City | 96.900000 | 59.732904 | 91.400000 | 55.237823 |
| North Royalton City | 65.700000 | 41.640685 | 65.700000 | 41.432447 |
| Olmsted Falls City | 102.200000 | 55.818750 | 102.200000 | 56.399355 |
| Orange City | 91.200000 | 45.657839 | 91.100000 | 47.271777 |

| 2013 | | 2012 | | 2011 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 | \$10.000000 |
| 9.500000 | 9.397424 | 9.500000 | 9.493300 | 9.500000 | 9.498900 |
| 18.100000 | 15.713005 | 18.100000 | 15.544400 | 18.100000 | 15.539400 |
| 10.900000 | 10.900000 | 10.900000 | 10.900000 | 10.900000 | 10.900000 |
| 9.700000 | 9.644266 | 9.500000 | 9.206300 | 9.200000 | 8.822500 |
| 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| 3.800000 | 3.670488 | 3.800000 | 3.658000 | 3.900000 | 3.756500 |
| 13.100000 | 13.100000 | 13.100000 | 13.100000 | 13.100000 | 13.100000 |
| 9.900000 | 7.479414 | 9.900000 | 7.408900 | 9.900000 | 7.363700 |
| 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 | 13.200000 |
| 6.700000 | 6.700000 | 6.700000 | 6.700000 | 6.700000 | 6.700000 |
| 0.300000 | 0.300000 | 0.300000 | 0.300000 | 0.300000 | 0.300000 |
| 9.700000 | 6.419261 | 9.700000 | 5.631400 | 9.700000 | 5.620900 |
| 9.520000 | 9.520000 | 9.600000 | 9.600000 | 9.600000 | 9.600000 |
| 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| | | | | | |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 23.500000 | 14.038212 | 23.500000 | 13.823500 | 23.500000 | 13.802100 |
| | | | | | |
| 116.810000 | 55.286249 | 114.850000 | 52.973400 | 114.950000 | 52.910800 |
| 86.400000 | 41.738640 | 86.400000 | 41.162100 | 86.400000 | 41.016900 |
| 71.300000 | 40.121077 | 71.300000 | 37.582300 | 72.500000 | 38.699000 |
| 78.900000 | 44.830151 | 78.900000 | 38.702700 | 74.900000 | 38.557400 |
| 77.200000 | 40.065695 | 77.200000 | 39.191100 | 77.200000 | 39.117600 |
| 48.700000 | 37.463923 | 47.200000 | 34.355000 | 47.200000 | 34.212900 |
| 115.600000 | 54.265225 | 115.600000 | 47.570800 | 107.700000 | 47.326400 |
| 143.700000 | 74.304939 | 143.700000 | 71.722000 | 136.800000 | 64.315600 |
| 79.800000 | 52.116544 | 64.800000 | 31.674200 | 64.800000 | 31.506900 |
| 35.700000 | 29.875333 | 27.800000 | 21.486100 | 28.800000 | 22.462800 |
| 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 | 2.000000 |
| 94.100000 | 48.879625 | 93.000000 | 40.193200 | 93.000000 | 39.905600 |
| 98.400000 | 72.259290 | 88.400000 | 53.314800 | 89.800000 | 54.466700 |
| 97.700000 | 58.226447 | 97.600000 | 56.825600 | 97.600000 | 56.744200 |
| 74.260000 | 61.651591 | 56.860000 | 42.997700 | 56.300000 | 42.119700 |
| 35.200000 | 33.702823 | 34.900000 | 32.939300 | 31.900000 | 29.896900 |
| 115.400000 | 58.550776 | 115.400000 | 56.689300 | 115.400000 | 56.402000 |
| 78.800000 | 59.539249 | 74.200000 | 49.899700 | 74.200000 | 49.776700 |
| 84.220000 | 47.521880 | 78.320000 | 40.187500 | 78.320000 | 40.100300 |
| 91.400000 | 55.226639 | 91.400000 | 52.597500 | 91.400000 | 52.528100 |
| 65.700000 | 41.509896 | 65.700000 | 41.027700 | 65.800000 | 41.083900 |
| 102.200000 | 56.455233 | 101.600000 | 54.189900 | 101.700000 | 54.171200 |
| 91.100000 | 47.199004 | 91.100000 | 47.016400 | 86.100000 | 41.824700 |

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Five Years (1)

| | 2015 | | 2014 | |
|--------------------------------------|-------------|--------------------|-------------|--------------------|
| | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| Parma City | \$75.710000 | \$55.246306 | \$75.700000 | \$54.781345 |
| Polaris Joint Vocational | 2.400000 | 2.269927 | 2.400000 | 2.140115 |
| Richmond Heights Local | 87.900000 | 52.403997 | 87.900000 | 50.761636 |
| Rocky River City | 89.550000 | 46.297021 | 89.550000 | 49.506723 |
| Shaker Heights City | 186.730000 | 94.562129 | 179.930000 | 91.727049 |
| Solon City | 82.200000 | 47.254301 | 82.200000 | 49.614434 |
| South Euclid-Lyndhurst City | 107.800000 | 66.933370 | 107.400000 | 63.776077 |
| Strongsville City | 81.780000 | 41.060653 | 81.680000 | 41.854334 |
| Warrensville Heights City | 91.700000 | 67.265322 | 91.800000 | 64.185481 |
| Westlake City | 70.100000 | 36.054581 | 70.100000 | 37.311048 |
| Special Districts | | | | |
| Chagrin Falls Township Fire District | 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| Cleveland Heights Library | 10.000000 | 8.202961 | 7.800000 | 5.923165 |
| Cleveland Library | 6.800000 | 6.345544 | 6.800000 | 6.334541 |
| Cleveland Metroparks | 2.750000 | 2.711903 | 2.750000 | 2.704560 |
| Cleveland-Cuyahoga Port Authority | 0.130000 | 0.113000 | 0.130000 | 0.110629 |
| Cuyahoga Community College | 4.000000 | 3.942787 | 3.100000 | 3.069066 |
| Cuyahoga County Library | 2.500000 | 2.469462 | 2.500000 | 2.500000 |
| East Cleveland Library | 7.000000 | 7.000000 | 7.000000 | 6.869858 |
| Euclid Library | 5.600000 | 5.600000 | 4.000000 | 4.000000 |
| Lakewood Library | 3.500000 | 2.349153 | 3.500000 | 2.515828 |
| Rocky River Library | 6.100000 | 4.662549 | 6.100000 | 5.085129 |
| Shaker Heights Library | 4.000000 | 3.807300 | 4.000000 | 4.000000 |
| Westlake Library | 2.800000 | 2.663155 | 2.800000 | 2.800000 |

(1) Information prior to 2011 is not available.

(2) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

| 2013 | | 2012 | | 2011 | |
|-------------|--------------------|-------------|--------------------|-------------|--------------------|
| Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) | Gross Rate | Effective Rate (2) |
| \$74.100000 | \$53.140341 | \$73.000000 | \$49.383900 | \$66.100000 | \$42.458400 |
| 2.400000 | 2.131439 | 2.400000 | 2.041300 | 2.400000 | 2.013000 |
| 87.900000 | 50.761636 | 82.600000 | 41.503500 | 82.600000 | 41.364000 |
| 89.450000 | 49.332115 | 84.350000 | 44.129600 | 84.300000 | 43.948900 |
| 180.130000 | 91.800936 | 180.130000 | 86.453600 | 180.130000 | 85.736400 |
| 82.200000 | 49.516875 | 82.200000 | 48.334500 | 82.200000 | 48.186100 |
| 107.400000 | 63.709511 | 101.500000 | 55.420900 | 101.600000 | 55.340300 |
| 81.680000 | 41.838769 | 80.980000 | 40.077600 | 81.190000 | 40.254500 |
| 89.100000 | 61.447102 | 89.000000 | 50.783700 | 89.500000 | 51.116000 |
| 70.100000 | 37.258425 | 70.100000 | 36.769100 | 70.100000 | 36.668100 |
| 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 | 0.800000 |
| 7.800000 | 5.907156 | 7.800000 | 5.710800 | 7.800000 | 5.674100 |
| 6.800000 | 6.328350 | 6.800000 | 6.221000 | 6.800000 | 6.217700 |
| 1.850000 | 1.791705 | 1.850000 | 1.735400 | 1.850000 | 1.724300 |
| 0.130000 | 0.109828 | 0.130000 | 0.103300 | 0.130000 | 0.102900 |
| 3.100000 | 3.060605 | 3.100000 | 3.023200 | 3.100000 | 3.015100 |
| 2.500000 | 2.500000 | 2.500000 | 2.500000 | 2.500000 | 2.500000 |
| 7.000000 | 6.864371 | 7.000000 | 6.428300 | 7.000000 | 6.396800 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 3.500000 | 2.504421 | 3.500000 | 2.375100 | 3.500000 | 2.355200 |
| 6.100000 | 5.071419 | 6.100000 | 5.052600 | 6.100000 | 5.028600 |
| 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 | 4.000000 |
| 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.800000 | 2.773700 |

Cuyahoga County, Ohio
Property Tax Levies and Collections
Last Six Years (1)
Real and Public Utility Taxes

| Year | Current Tax Levy (2) | Current Tax Collections | Percent Collected | Delinquent Taxes Collected (3) | Total Tax Collected |
|------|-------------------------|----------------------------|----------------------|--------------------------------------|------------------------|
| 2015 | \$389,287,547 | \$356,148,056 | 91% | \$14,333,024 | \$370,481,080 |
| 2014 | 390,158,164 | 353,768,300 | 91 | 15,749,553 | 369,517,853 |
| 2013 | 364,260,628 | 334,506,534 | 92 | 15,389,021 | 349,895,555 |
| 2012 | 389,234,859 | 351,405,833 | 90 | 18,625,846 | 370,031,679 |
| 2011 | 391,054,735 | 356,161,963 | 91 | 15,269,151 | 371,431,114 |
| 2010 | 390,631,875 | 358,543,076 | 92 | 16,268,732 | 374,811,808 |

(1) Information prior to 2010 is not available. 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 |
|---|--------------------------------------|---|
| 95% | \$88,227,798 | 22.7% |
| 95 | 83,282,424 | 21.3 |
| 96 | 78,943,788 | 21.7 |
| 95 | 88,798,324 | 22.8 |
| 95 | 83,771,107 | 21.4 |
| 96 | 76,616,374 | 19.6 |

Cuyahoga County, Ohio
Principal Real Property Taxpayers
2015 and 2012 (1)

| Taxpayer | 2015 | |
|--|----------------------------------|---------------------------------------|
| | Real Property Assessed Valuation | Percentage of Real Assessed Valuation |
| City of Cleveland (3) | \$106,660,520 | 0.40% |
| Cleveland-Cuyahoga County Port Authority | 104,869,530 | 0.39 |
| Key Center Properties, LLC | 80,915,000 | 0.30 |
| Southpark Mall, LLC | 72,455,110 | 0.27 |
| Beachwood Place, LTD | 67,284,080 | 0.25 |
| Progressive Casualty, Inc. | 57,346,700 | 0.21 |
| Eaton Corporation | 50,208,980 | 0.19 |
| Rock Ohio Caesar's Cleveland, LLC | 49,792,550 | 0.19 |
| PNC Financial | 44,796,690 | 0.17 |
| Cleveland Financial Associates, LLC | 43,903,130 | 0.16 |
| Totals | \$678,232,290 | 2.53% |
| Total Real Property Assessed Valuation | \$26,838,589,310 | |
| Taxpayer | 2012 | |
| | Real Property Assessed Valuation | Percentage of Real Assessed Valuation |
| City of Cleveland (3) | \$127,007,170 | 0.44% |
| Key Center Properties | 83,619,320 | 0.29 |
| Southpark Mall, LLC | 65,745,660 | 0.23 |
| Progressive Casualty, Inc. | 63,628,920 | 0.22 |
| Beachwood Place, LTD | 57,858,580 | 0.20 |
| Optima 55, 925, 1300, 1375, LLC | 52,289,190 | 0.18 |
| National City Center | 45,452,780 | 0.16 |
| Legacy Village Investors, LLC | 39,497,510 | 0.13 |
| Hub North Point Properties | 39,026,300 | 0.13 |
| Toledo-Lucas County Port Authority | 38,973,900 | 0.13 |
| Totals | \$613,099,330 | 2.11% |
| Total Real Property Assessed Valuation | \$29,098,596,030 | |

(1) Information prior to 2012 is not available.

(2) County records show The Cleveland Clinic Foundation to have real property assessed valuation of \$59,069,890 and University Hospital to have real property assessed valuation of \$78,660,710. These taxpayers have applied for property tax exemptions relative to a significant portion of the assessed valuation. With the outcome of the exemption applications unknown, and with current tax collections from these taxpayers not reflective of the current assessed valuation, these taxpayers are not shown in the above table.

(3) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

*Ratio of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

| Year | Population (1) | Estimated True Values of Taxable Property | Gross Bonded Debt (2)(3) | Ratio of Bonded Debt to Estimated True Values | Bonded Debt Per Capita |
|------|----------------|---|--------------------------------|---|------------------------------|
| 2015 | 1,255,921 | \$77,698,574,425 | \$262,455,208 | 0.3378% | \$208.97 |
| 2014 | 1,280,122 | 77,681,165,876 | 282,490,306 | 0.3637% | 220.67 |
| 2013 | 1,280,122 | 77,659,433,044 | 335,242,118 | 0.4317 | 261.88 |
| 2012 | 1,280,122 | 83,932,106,323 | 360,321,785 | 0.4293 | 281.47 |
| 2011 | 1,280,122 | 84,059,739,122 | 308,739,556 | 0.3673 | 241.18 |
| 2010 | 1,280,122 | 83,541,467,297 | 313,981,182 | 0.3758 | 245.27 |
| 2009 | 1,393,978 | 93,969,888,954 | 321,458,000 | 0.3421 | 230.60 |
| 2008 | 1,393,978 | 93,395,502,034 | 173,500,000 | 0.1858 | 124.46 |
| 2007 | 1,393,978 | 98,049,295,053 | 188,814,000 | 0.1926 | 135.45 |
| 2006 | 1,393,978 | 88,816,540,036 | 208,194,000 | 0.2344 | 149.35 |

(1) 2015 U.S. Bureau of Census, Vintage 2015 Population Estimates
2010-2015 U.S. Bureau of Census, 2010 Census of Population
2006-2009 U.S. Bureau of Census, 2000 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

| Year | Governmental Activities | | | | | | |
|------|--------------------------------|------------------|----------------------------------|------------|-------------------|---------------|------------------|
| | General Obligation Bonds | Revenue Bonds | Certificates of Participation | Notes | Capital Leases | OPWC Loans | Loans Payable |
| 2015 | \$262,455,208 | \$629,675,513 | \$256,864,058 | \$0 | \$402,036,652 | \$688,189 | \$2,953,755 |
| 2014 | 282,490,306 | 576,029,491 | 256,864,058 | 2,000,000 | 425,742,974 | 750,752 | 4,109,124 |
| 2013 | 335,242,118 | 427,434,477 | 0 | 5,100,000 | 372,101,958 | 813,314 | 5,245,266 |
| 2012 | 360,321,785 | 441,559,586 | 0 | 7,200,000 | 318,365,278 | 907,157 | 6,362,745 |
| 2011 | 308,739,556 | 464,266,354 | 0 | 9,300,000 | 120,082,346 | 938,438 | 7,462,108 |
| 2010 | 313,981,182 | 475,635,567 | 0 | 10,150,000 | 20,850,538 | 1,001,000 | 8,808,359 |
| 2009 | 321,458,000 | 93,025,000 | 0 | 10,000,000 | 24,490,000 | 1,065,000 | 6,740,000 |
| 2008 | 173,500,000 | 97,575,000 | 0 | 70,000,000 | 30,034,000 | 1,127,000 | 4,135,000 |
| 2007 | 188,814,000 | 101,905,000 | 0 | 0 | 33,114,000 | 1,189,000 | 5,595,000 |
| 2006 | 208,194,000 | 106,016,000 | 0 | 0 | 35,512,000 | 1,251,000 | 6,323,000 |

(1) Personal income and population are located on S32.

Source: Cuyahoga County Fiscal Office

| Business-Type Activities | | | Total Primary Government Debt | Debt Percentage of Personal Income (1) | Debt Per Capita (1) |
|-----------------------------|---------------|---------------|--|---|---------------------------|
| Self Supporting Bonds | OPWC Loans | OWDA Loans | | | |
| \$0 | \$278,833 | \$11,112,538 | \$1,566,064,746 | 2.57 % | \$1,247 |
| 210,000 | 319,873 | 11,897,772 | 1,560,414,350 | 2.91 | 1,219 |
| 3,515,000 | 398,251 | 12,566,125 | 1,162,416,509 | 2.17 | 908 |
| 3,765,000 | 476,631 | 13,140,331 | 1,152,098,513 | 2.15 | 900 |
| 4,195,000 | 580,557 | 12,467,416 | 928,031,775 | 1.73 | 725 |
| 4,610,000 | 685,755 | 8,186,373 | 843,908,774 | 1.57 | 659 |
| 5,015,000 | 9,575,000 | 0 | 471,368,000 | 1.02 | 338 |
| 5,400,000 | 8,545,000 | 0 | 390,316,000 | 0.85 | 280 |
| 5,780,000 | 6,991,000 | 0 | 343,388,000 | 0.74 | 246 |
| 6,145,000 | 4,590,000 | 0 | 368,031,000 | 0.80 | 264 |

Cuyahoga County, Ohio
Computation of Legal Debt Margin
Last Six Years (1)

| | 2015 | | 2014 | |
|--|-------------------------|---------------------------------|-------------------------|---------------------------------|
| | Total Debt Limit (2) | Total Unvoted Debt Limit (3) | Total Debt Limit (2) | Total Unvoted Debt Limit (3) |
| Assessed Value of County | \$27,733,453,110 | \$27,733,453,110 | \$27,694,841,450 | \$27,694,841,450 |
| Debt Limitation | \$691,836,328 | \$277,334,531 | \$690,871,036 | \$276,948,415 |
| Total Outstanding Debt: | | | | |
| General Obligation Bonds | 243,900,000 | 243,900,000 | 262,065,000 | 262,065,000 |
| Revenue Bonds | 590,610,000 | 590,610,000 | 546,025,000 | 546,025,000 |
| Certificates of Participation | 230,885,000 | 230,885,000 | 230,885,000 | 230,885,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Loans Payable | 3,641,944 | 3,641,944 | 4,859,876 | 4,859,876 |
| Self Supporting Bonds | 0 | 0 | 210,000 | 210,000 |
| OPWC Enterprise Loans | 278,833 | 278,833 | 319,873 | 319,873 |
| OWDA Loans | 11,112,538 | 11,112,538 | 11,897,772 | 11,897,772 |
| Total | 1,080,428,315 | 1,080,428,315 | 1,056,262,521 | 1,056,262,521 |
| Exemptions: | | | | |
| Jail Facilities General Obligation Bonds | 0 | 0 | 82,483,000 | 82,483,000 |
| Rock Hall General Obligation Bonds | 2,400,000 | 2,400,000 | 3,115,000 | 3,115,000 |
| Sewer General Obligation Bonds | 0 | 0 | 602,000 | 602,000 |
| Revenue Bonds | 590,610,000 | 590,610,000 | 546,025,000 | 546,025,000 |
| Certificates of Participation | 230,885,000 | 230,885,000 | 230,885,000 | 230,885,000 |
| Bond Anticipation Notes | 0 | 0 | 0 | 0 |
| Self Supporting Bonds | 0 | 0 | 210,000 | 210,000 |
| OPWC Enterprise Loans | 278,833 | 278,833 | 319,873 | 319,873 |
| OWDA Loans | 11,112,538 | 11,112,538 | 11,897,772 | 11,897,772 |
| Debt Service Fund Balance | 65,996,946 | 65,996,946 | 71,865,953 | 71,865,953 |
| Total | 901,283,317 | 901,283,317 | 947,403,598 | 947,403,598 |
| Net Debt | 179,144,998 | 179,144,998 | 108,858,923 | 108,858,923 |
| Total Legal Debt Margin | \$512,691,330 | \$98,189,533 | \$582,012,113 | \$168,089,492 |
| Legal Debt Margin as a Percentage of the Debt Limit | 74.11% | | 84.24% | |

(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 | 685,836,328 | 684,871,036 |
| | <u>\$691,836,328</u> | <u>\$690,871,036</u> |

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

| 2013 | | 2012 | | 2011 | |
|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|
| Total Debt Limit (2) | Total Unvoted Debt Limit (3) | Total Debt Limit (2) | Total Unvoted Debt Limit (3) | Total Debt Limit (2) | Total Unvoted Debt Limit (3) |
| <u>\$27,652,473,090</u> | <u>\$27,652,473,090</u> | <u>\$29,796,665,290</u> | <u>\$29,796,665,290</u> | <u>\$29,826,341,040</u> | <u>\$29,826,341,040</u> |
| <u>\$689,811,827</u> | <u>\$276,524,731</u> | <u>\$743,416,632</u> | <u>\$297,966,653</u> | <u>\$744,158,526</u> | <u>\$298,263,410</u> |
| 310,730,000 | 310,730,000 | 330,105,646 | 330,105,646 | 284,613,843 | 284,613,843 |
| 414,825,000 | 414,825,000 | 428,120,000 | 428,120,000 | 450,180,000 | 450,180,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5,100,000 | 5,100,000 | 7,200,000 | 7,200,000 | 9,300,000 | 9,300,000 |
| 6,058,580 | 6,058,580 | 7,269,902 | 7,269,902 | 8,400,546 | 8,400,546 |
| 3,515,000 | 3,515,000 | 3,765,000 | 3,765,000 | 4,195,000 | 4,195,000 |
| 398,251 | 398,251 | 476,631 | 476,631 | 580,557 | 580,557 |
| 12,566,125 | 12,566,125 | 13,140,331 | 13,140,331 | 12,467,416 | 12,467,416 |
| <u>753,192,956</u> | <u>753,192,956</u> | <u>790,077,510</u> | <u>790,077,510</u> | <u>769,737,362</u> | <u>769,737,362</u> |
| 84,148,000 | 84,148,000 | 87,188,646 | 87,188,646 | 67,513,813 | 67,513,813 |
| 3,795,000 | 3,795,000 | 4,440,000 | 4,440,000 | 5,050,000 | 5,050,000 |
| 604,000 | 604,000 | 606,000 | 606,000 | 365,000 | 365,000 |
| 414,825,000 | 414,825,000 | 428,120,000 | 428,120,000 | 450,180,000 | 450,180,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 5,100,000 | 5,100,000 | 7,200,000 | 7,200,000 | 9,300,000 | 9,300,000 |
| 3,515,000 | 3,515,000 | 3,765,000 | 3,765,000 | 4,195,000 | 4,195,000 |
| 398,251 | 398,251 | 476,631 | 476,631 | 580,557 | 580,557 |
| 12,566,125 | 12,566,125 | 13,140,331 | 13,140,331 | 12,467,416 | 12,467,416 |
| 24,475,732 | 24,475,732 | 26,423,801 | 26,423,801 | 21,830,269 | 21,830,269 |
| <u>549,427,108</u> | <u>549,427,108</u> | <u>571,360,409</u> | <u>571,360,409</u> | <u>571,482,055</u> | <u>571,482,055</u> |
| <u>203,765,848</u> | <u>203,765,848</u> | <u>218,717,101</u> | <u>218,717,101</u> | <u>198,255,307</u> | <u>198,255,307</u> |
| <u>\$486,045,979</u> | <u>\$72,758,883</u> | <u>\$524,699,531</u> | <u>\$79,249,552</u> | <u>\$545,903,219</u> | <u>\$100,008,103</u> |
| <u>70.46%</u> | | <u>70.58%</u> | | <u>73.36%</u> | |
| | \$3,000,000 | | \$3,000,000 | | \$3,000,000 |
| | 3,000,000 | | 3,000,000 | | 3,000,000 |
| | 683,811,827 | | 737,416,632 | | 738,158,526 |
| | <u>\$689,811,827</u> | | <u>\$743,416,632</u> | | <u>\$744,158,526</u> |

(continued)

Cuyahoga County, Ohio
Computation of Legal Debt Margin (continued)
Last Six Years (1)

| | 2010 | |
|--|-------------------------|---------------------------------|
| | Total Debt Limit (2) | Total Unvoted Debt Limit (3) |
| Assessed Value of County | \$29,633,695,230 | \$29,633,695,230 |
| Debt Limitation | \$739,342,381 | \$296,336,952 |
| Total Outstanding Debt: | | |
| General Obligation Bonds | 301,781,949 | 301,781,949 |
| Revenue Bonds | 461,360,000 | 461,360,000 |
| Certificates of Participation | 0 | 0 |
| Bond Anticipation Notes | 10,150,000 | 10,150,000 |
| Loans Payable | 9,809,359 | 9,809,359 |
| Self Supporting Bonds | 4,610,000 | 4,610,000 |
| OPWC Enterprise Loans | 685,755 | 685,755 |
| OWDA Loans | 8,186,373 | 8,186,373 |
| Total | 796,583,436 | 796,583,436 |
| Exemptions: | | |
| Jail Facilities General Obligation Bonds | 70,244,437 | 70,244,437 |
| Rock Hall General Obligation Bonds | 5,625,000 | 5,625,000 |
| Sewer General Obligation Bonds | 540,000 | 540,000 |
| Revenue Bonds | 461,360,000 | 461,360,000 |
| Certificates of Participation | 0 | 0 |
| Bond Anticipation Notes | 10,150,000 | 10,150,000 |
| Self Supporting Bonds | 4,610,000 | 4,610,000 |
| OPWC Enterprise Loans | 685,755 | 685,755 |
| OWDA Loans | 8,186,373 | 8,186,373 |
| Debt Service Fund Balance | 20,487,187 | 20,487,187 |
| Total | 581,888,752 | 581,888,752 |
| Net Debt | 214,694,684 | 214,694,684 |
| Total Legal Debt Margin | \$524,647,697 | \$81,642,268 |
| Legal Debt Margin as a Percentage of the Debt Limit | 70.96% | |

(1) Information prior to 2010 is not available.

(2) The Debt Limitation is calculated as follows:

| | |
|---|----------------------|
| 3% of first \$100,000,000 of assessed value | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | 733,342,381 |
| | <u>\$739,342,381</u> |

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

Source: Cuyahoga County Office of Budget and Management

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2015

| Political Subdivision | Governmental Activities Debt | Percent Applicable To County (1) | Amount Applicable To Cuyahoga County |
|--|------------------------------------|--|--|
| The County | | | |
| General Obligation Bonds | \$262,455,208 | 100.00 % | \$262,455,208 |
| Revenue Bonds | 629,675,513 | 100.00 | 629,675,513 |
| Certificates of Participation | 256,864,058 | 100.00 | 256,864,058 |
| Loans | 3,641,944 | 100.00 | 3,641,944 |
| Capital Leases | <u>402,036,652</u> | 100.00 | <u>402,036,652</u> |
| <i>Total County</i> | <u>1,554,673,375</u> | | <u>1,554,673,375</u> |
| Overlapping | | | |
| All Cities wholly within County | 854,237,337 | 100.00 | 854,237,337 |
| All Villages wholly within County | 22,973,075 | 100.00 | 22,973,075 |
| All Townships wholly within County | 1,640,000 | 100.00 | 1,640,000 |
| All School Districts (S.D.) wholly within County | 957,141,226 | 100.00 | 957,141,226 |
| Regional Transit Authority (RTA) | 88,715,000 | 100.00 | 88,715,000 |
| Strongsville, City S.D. | 80,224,103 | 99.74 | 80,015,520 |
| Olmstead Falls City S.D. | 23,973,823 | 96.29 | 23,084,394 |
| Chagrin Falls Exempted Village S.D. | <u>17,409,521</u> | 63.78 | <u>11,103,792</u> |
| <i>Total Overlapping</i> | <u>2,046,314,085</u> | | <u>2,038,910,345</u> |
| Total Applicable to Cuyahoga County | <u><u>\$3,600,987,460</u></u> | | <u><u>\$3,593,583,720</u></u> |

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2015 tax year, 2016 collection.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

Demographic Statistics

Last Ten Years

| Year | Population (1) | Total Personal Income (2) | Personal Income Per Capita | Population Density (Persons/Sq Mi.) |
|------|----------------|------------------------------|----------------------------------|---|
| 2015 | 1,255,921 | \$60,938,542,841 | \$48,521 | 2,740.4 |
| 2014 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |
| 2013 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |
| 2012 | 1,280,122 | 53,648,632,898 | 41,909 | 2,793.2 |
| 2011 | 1,280,122 | 53,648,632,898 | 41,909 | 3,168.6 |
| 2010 | 1,280,122 | 53,648,632,898 | 41,909 | 3,168.6 |
| 2009 | 1,393,978 | 46,129,519,976 | 33,092 | 3,450.4 |
| 2008 | 1,393,978 | 46,129,519,976 | 33,092 | 3,450.4 |
| 2007 | 1,393,978 | 46,129,519,976 | 33,092 | 3,450.4 |
| 2006 | 1,393,978 | 46,129,519,976 | 33,092 | 3,450.4 |

(1) 2015 U.S. Bureau of Census, Vintage 2015 Population Estimates

2010-2015 U.S. Bureau of Census, 2010 Census of Population

2006-2009 U.S. Bureau of Census, 2000 Census of Population

(2) Computation of per capita personal income multiplied by population

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

Sources: Cuyahoga County Fiscal Office

| Average Unemployment Rates (3) | | |
|--------------------------------|------|------|
| Cuyahoga | Ohio | US |
| 5.0% | 4.9% | 5.3% |
| 5.3 | 5.7 | 6.2 |
| 7.2 | 6.6 | 6.5 |
| 6.6 | 7.2 | 8.1 |
| 8.0 | 8.6 | 8.9 |
| 8.6 | 9.6 | 9.4 |
| 9.0 | 10.2 | 9.3 |
| 7.1 | 6.5 | 5.8 |
| 6.1 | 5.6 | 4.6 |
| 5.5 | 5.4 | 4.6 |

Cuyahoga County, Ohio
Ten Largest Employers
Current Year and Nine Years Ago

| 2015 | | | |
|--|---------------------------------|---------------------|-------------------|
| Employer | Nature of Business | Number of Employees | Percent of County |
| Cleveland Clinic Health System | Health care provider | 32,269 | 5.29% |
| University Hospitals Health System | Health care provider | 15,447 | 2.53 |
| U.S. Office of Personnel Management | Federal government | 11,536 | 1.89 |
| Progressive Corp. | Insurance and financial company | 8,750 | 1.43 |
| Cuyahoga County | County government | 7,772 | 1.28 |
| Cleveland Metropolitan School District | Public school district | 7,203 | 1.18 |
| City of Cleveland | Municipal government | 6,666 | 1.09 |
| Metro Health System | Health care provider | 5,839 | 0.96 |
| KeyCorp | Bank holding company | 4,708 | 0.77 |
| Case Western Reserve University | Higher education | 4,443 | 0.73 |
| Total | | 104,633 | 17.15% |
| Total County Civilian Workforce (1) | | 610,000 | |

| 2006 | | | |
|--|---------------------------------|---------------------|-------------------|
| Employer | Nature of Business | Number of Employees | Percent of County |
| Cleveland Clinic Health System | Health care provider | 28,461 | 4.36% |
| University Hospitals Health System | Health care provider | 15,904 | 2.44 |
| Cuyahoga County | County government | 9,295 | 1.42 |
| U.S. Office of Personnel Management | Federal government | 9,172 | 1.41 |
| Progressive Corporation | Insurance and financial company | 8,796 | 1.35 |
| City of Cleveland | Municipal government | 8,327 | 1.28 |
| Cleveland Metropolitan School District | Public school district | 7,442 | 1.14 |
| KeyCorp | Financial services | 6,615 | 1.01 |
| National City Corporation | Financial services | 6,563 | 1.01 |
| MetroHealth System | Health care provider | 5,627 | 0.86 |
| Total | | 106,202 | 16.28% |
| Total County Civilian Workforce (1) | | 652,400 | |

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

Source: Crain's Cleveland Business Book of Lists 2016 - Data as of June 30, 2015

Cuyahoga County, Ohio
County Government Employees
Last Five Years (1)

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|-------|-------|-------|-------|-------|
| General Government | | | | | |
| Office of the County Executive | 8 | 9 | 10 | 13 | 13 |
| Communications Office | 6 | 7 | 4 | 0 | 0 |
| Human Resources | 40 | 43 | 41 | 34 | 24 |
| County Administrative Divisions | 0 | 0 | 0 | 0 | 3 |
| Fiscal Office | 303 | 297 | 301 | 312 | 321 |
| Information Technology | 100 | 106 | 88 | 95 | 89 |
| Public Works Facilities Management | 283 | 270 | 286 | 268 | 302 |
| County Sheriff | 168 | 151 | 160 | 177 | 175 |
| Employee Health and Wellness | 7 | 7 | 6 | 6 | 6 |
| County Council | 20 | 19 | 19 | 19 | 16 |
| Inspector General | 6 | 8 | 8 | 6 | 2 |
| Internal Audit | 5 | 3 | 4 | 1 | 0 |
| Personnel Review Commission | 10 | 4 | 3 | 2 | 0 |
| Board of Elections | 125 | 148 | 128 | 170 | 125 |
| Board of Revision | 24 | 35 | 47 | 40 | 20 |
| Justice and Public Safety | | | | | |
| Law Department | 23 | 19 | 15 | 10 | 3 |
| Fiscal Office | 0 | 0 | 0 | 2 | 73 |
| County Sheriff | 1,078 | 1,014 | 1,023 | 994 | 995 |
| Public Safety and Justice Services | 43 | 38 | 42 | 40 | 48 |
| Clerk of Courts | 106 | 116 | 114 | 143 | 157 |
| County Medical Examiner | 85 | 79 | 78 | 74 | 82 |
| Cuyahoga Support Enforcement Agency | 304 | 313 | 302 | 319 | 341 |
| Health and Human Services Office of Reentry | 6 | 5 | 5 | 6 | 2 |
| County Prosecutor | 361 | 347 | 319 | 339 | 328 |
| Court of Common Pleas | 474 | 464 | 458 | 461 | 448 |
| Domestic Relations Court | 85 | 80 | 76 | 71 | 69 |
| Juvenile Court | 510 | 505 | 478 | 485 | 468 |
| Probate Court | 76 | 74 | 74 | 74 | 72 |
| 8th District Court of Appeals | 0 | 0 | 0 | 2 | 6 |
| County Law Library Resource Board | 3 | 3 | 3 | 3 | 3 |
| Public Defender | 105 | 99 | 94 | 97 | 97 |
| Development | | | | | |
| Development | 10 | 10 | 10 | 9 | 9 |
| Regional Collaboration | 2 | 2 | 2 | 2 | 1 |
| Information Technology | 3 | 5 | 4 | 3 | 2 |
| Office of Homeless Services | 0 | 0 | 0 | 0 | 2 |
| County Planning Commission | 17 | 16 | 15 | 16 | 17 |
| Soil and Water Conservation | 9 | 8 | 9 | 9 | 8 |
| Social Services | | | | | |
| Human Resources | 11 | 12 | 11 | 11 | 10 |
| Information Technology | 39 | 38 | 35 | 0 | 0 |
| Office of Health and Human Services | 6 | 9 | 11 | 12 | 20 |
| Children and Family Services | 780 | 779 | 793 | 788 | 819 |
| Senior and Adult Services | 168 | 163 | 158 | 166 | 208 |
| Employment and Family Services | 784 | 779 | 709 | 735 | 722 |
| Cuyahoga Support Enforcement Agency | 2 | 2 | 2 | 2 | 0 |
| Early Childhood Invest in Children | 6 | 8 | 7 | 8 | 8 |
| Family and Children First Council | 9 | 9 | 9 | 9 | 10 |
| Office of Homeless Services | 5 | 5 | 5 | 4 | 2 |
| Workforce Development | 11 | 12 | 13 | 14 | 15 |
| County Board of Developmental Disabilities | 1,133 | 1,147 | 1,139 | 1,210 | 1,242 |
| Veterans Service Commission | 30 | 30 | 31 | 31 | 34 |

(continued)

Cuyahoga County, Ohio
County Government Employees (continued)
Last Five Years (1)

| | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Health and Safety | | | | | |
| Public Works Facilities Management | 15 | 16 | 11 | 12 | 13 |
| Public Safety and Justice Services | 37 | 38 | 42 | 43 | 38 |
| Public Works | | | | | |
| Facilities Management | 12 | 16 | 11 | 15 | 18 |
| County Road and Bridge | 120 | 126 | 129 | 141 | 161 |
| Sanitary Engineer | 125 | 117 | 112 | 114 | 108 |
| County Airport | 5 | 6 | 7 | 10 | 12 |
| Solid Waste Management District | 6 | 6 | 6 | 6 | 6 |
| Miscellaneous | | | | | |
| Workers Compensation Retrospective | 2 | 2 | 2 | 2 | 2 |
| Soldiers' and Sailors' Monument | 3 | 3 | 2 | 3 | 3 |
| TOTALS | <u>7,714</u> | <u>7,627</u> | <u>7,471</u> | <u>7,638</u> | <u>7,778</u> |

Note: Employees (full and part-time) are presented at Full-time
 Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Information prior to 2011 is not available.

Source: Cuyahoga County Office of Budget and Management

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Four Years (1)

| | 2015 | 2014 | 2013 | 2012 |
|--------------------------------------|-----------|-----------|-----------|-----------|
| Government Activities | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| Vehicles | 8 | 10 | 7 | 7 |
| Square footage utilization | 307,573 | 307,573 | 494,381 | 494,381 |
| Board of Elections voting machines | 1,836 | 1,836 | 1,847 | 1,849 |
| Judicial | | | | |
| Vehicles | 144 | 139 | 128 | 123 |
| Square footage utilization | 3,319,341 | 3,319,341 | 3,346,047 | 3,346,047 |
| Public Works | | | | |
| Number of Bridges | 210 | 207 | 196 | 194 |
| Miles of Roads (2) | 2 | 2 | 2 | 24 |
| Vehicles | 123 | 119 | 129 | 132 |
| Square footage utilization | 112,579 | 104,297 | 117,459 | 117,459 |
| Health and Safety | | | | |
| Vehicles | 11 | 11 | 11 | 11 |
| Square footage utilization | 32,948 | 32,948 | 33,247 | 33,247 |
| Social Services | | | | |
| Vehicles | 12 | 12 | 12 | 12 |
| Square footage utilization | 601,657 | 649,132 | 587,283 | 587,283 |
| Community Development | | | | |
| Vehicles | 0 | 0 | 3 | 3 |
| Square footage utilization | 49,560 | 49,560 | 49,127 | 49,127 |
| Business-Type Activities | | | | |
| Sanitary Engineer | | | | |
| Miles of sewer line operated | 1,181 | 1,180 | 1,240 | 1,180 |
| Force main miles operated | 24 | 24 | 21 | 16 |
| Wastewater treatment plants operated | 2 | 2 | 2 | 4 |
| Pump stations | 56 | 56 | 51 | 47 |
| Vehicles | 75 | 81 | 74 | 73 |
| Square footage utilization | 55,588 | 55,588 | 55,330 | 55,330 |
| County Airport | | | | |
| Vehicles | 7 | 10 | 9 | 9 |
| Square footage utilization | 250,104 | 250,104 | 250,000 | 250,000 |
| Number of Hangars | 75 | 75 | 75 | 94 |
| Huntington Garage | | | | |
| Square footage utilization | 468,000 | 468,000 | 468,000 | 468,000 |

(1) Information prior to 2012 is not available.

(2) In 2013, the County entered into an agreement with Olmsted Township to relinquish the County's maintenance responsibilities over the Township's 22 miles of road.

Source: Public Works

Cuyahoga County, Ohio
Operating Indicators by Function/Program
Last Six Years (1)

| | 2015 | 2014 (2) | 2013 |
|--|--------------|--------------|--------------|
| Government Activities | | | |
| Legislative and Executive | | | |
| Fiscal Office | | | |
| Number of Dog License Registrations | 66,011 | 69,037 | 71,089 |
| Number of Tax Foreclosures | 2,254 | 2,250 | 2,222 |
| Board of Elections | | | |
| General Election Ballots Cast on Election Day | 239,251 | 217,203 | 167,333 |
| General Election Absentee Ballots Cast | 84,548 | 133,331 | 89,566 |
| Judicial | | | |
| Juvenile Court | | | |
| Number of Youth Supervised | 1,738 | 1,700 | 1,367 |
| Average Daily Population in Secure Detention | 136 | 155 | 144 |
| Clerk of Courts | | | |
| Number of Civil and Domestic Cases Filed | 27,148 | 26,000 | 29,038 |
| Number of Criminal Cases Filed | 10,614 | 11,000 | 12,374 |
| Court of Common Pleas | | | |
| Number of Civil Cases Disposed | 13,180 | 13,864 | 14,826 |
| Number of Criminal Dispositions | 12,153 | 13,178 | 13,178 |
| Medical Examiner | | | |
| Number of Investigations | 2,456 | 2,250 | 2,258 |
| Probate Court | | | |
| Number of New Filings | 12,369 | 12,809 | 12,809 |
| Public Defender | | | |
| Number of Municipal Intake Cases | 33,065 | 38,269 | 37,130 |
| Prosecutor | | | |
| Number of Dispositions | 10,476 | 12,000 | 11,533 |
| Sheriff | | | |
| Average Daily Population in County Jail | 2,020 | 2,050 | 2,030 |
| Public Works | | | |
| Solid Waste Management District | | | |
| Number of Solid Waste Facility Inspections | 248 | 290 | 568 |
| Dog Warden | | | |
| Number of Animals Adopted | 1,446 | 1,285 | 1,071 |
| Health and Safety | | | |
| Alcohol Drug Addiction and Mental Health Services | | | |
| Number of Individuals Served | 19,668 | 19,000 | 17,624 |
| Public Safety and Justice Services | | | |
| Number of 9-1-1 calls received by CECOMS | 750,000 | 760,000 | 758,962 |
| Social Services | | | |
| Children and Family Services | | | |
| Adoptive Finalizations | 129 | 140 | 132 |
| Number of Children in Agency Foster Homes | 203 | 218 | 235 |
| Number of Adoption Application Submitted | 92 | 118 | 107 |
| Senior and Adult Services | | | |
| Number of Service Unit Hours | 273,152 | 335,000 | 329,166 |
| Veterans Service Commission | | | |
| Number of Veteran Families Applying for Assistance | 10,195 | 9,889 | 9,785 |
| Number of Approvals for Financial Assistance | 8,271 | 7,666 | 8,095 |
| Employment and Family Services | | | |
| Number of Earned Income Tax Credits Filed | 5,100 | 4,500 | 8,095 |
| Community Development | | | |
| Investment in Economic Development Projects | \$19,100,000 | \$15,000,000 | \$13,800,982 |

| 2012 | 2011 | 2010 |
|--------------|--------------|--------------|
| 77,024 | 78,843 | N/A |
| 1,946 | 2,419 | 2,371 |
| 356,093 | 241,632 | 214,994 |
| 263,829 | 130,413 | 199,945 |
| 1,550 | 1,716 | 1,856 |
| 116 | 129 | 125 |
| 30,734 | 32,769 | 35,523 |
| 12,209 | 13,404 | 14,571 |
| 17,334 | 18,393 | 20,794 |
| 14,856 | 15,435 | 16,486 |
| 2,442 | 2,673 | 3,274 |
| 13,161 | 11,302 | 11,340 |
| 37,320 | 43,657 | 46,962 |
| 13,020 | 14,099 | 15,003 |
| 2,090 | 2,097 | 2,080 |
| 776 | 1,085 | 1,045 |
| 1,294 | 1,275 | 1,205 |
| 52,462 | 43,045 | 46,954 |
| 756,952 | 800,000 | 795,608 |
| 141 | 159 | 169 |
| 726 | 337 | 380 |
| 108 | 140 | 450 |
| 277,342 | 264,743 | 281,529 |
| 8,816 | 8,643 | 7,543 |
| 7,865 | 7,361 | 5,963 |
| 7,865 | 7,361 | 5,963 |
| \$10,696,000 | \$17,520,106 | \$12,729,300 |

(continued)

Cuyahoga County, Ohio
Operating Indicators by Function/Program (continued)
Last Six Years (1)

| | 2015 | 2014 (2) | 2013 |
|---|-----------|-----------|-----------|
| <i>Business-Type Activities</i> | | | |
| Sanitary Engineer | | | |
| Number of Feet of Sewer Lines Televised | 978,218 | 1,750,000 | 1,489,817 |
| Number of Feet of Sewer Lines Cleaned | 1,205,530 | 1,780,000 | 1,690,945 |
| Airport | | | |
| Number of Takeoffs and Landings | 28,837 | 33,000 | 33,421 |

(1) Information prior to 2010 is not available.

(2) Information for 2014 consists of estimates from the Cuyahoga County, Ohio 2014-2015 Budget Plan Report.

Sources: Various Cuyahoga County Departments

| 2012 | 2011 | 2010 |
|-----------|-----------|-----------|
| 1,676,811 | 1,093,915 | 799,000 |
| 1,688,372 | 1,302,340 | 1,745,180 |
| 34,476 | 34,642 | 43,104 |

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Dave Yost • Auditor of State

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
NOVEMBER 22, 2016