



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, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT					
<i>Passed through the City of Shaker Heights Police Department:</i>					
<i>High Intensity Drug Trafficking Areas Program:</i>					
High Intensity Drug Trafficking Area Program Task Force	95.001	N/A		\$	2,329
Total Executive Office of the President					2,329
SOCIAL SECURITY ADMINISTRATION					
<i>Passed through the Ohio Department of Job and Family Services:</i>					
<i>Disability Insurance/SSI Cluster:</i>					
Social Security - Disability Insurance	96.001	N/A			223,462
Total Disability Insurance/SSI Cluster					223,462
Total Social Security Administration					223,462
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed through the Ohio Department of Education:</i>					
<i>Child Nutrition Cluster:</i>					
<i>Cash Assistance:</i>					
School Breakfast Program	10.553	N/A			135,596
National School Lunch Program	10.555	N/A			264,813
Subtotal Cash Assistance					400,409
Total Child Nutrition Cluster					400,409
<i>Passed through the Ohio Department of Job and Family Services:</i>					
<i>SNAP Cluster:</i>					
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1617-11-5501			12,485,107
Total SNAP Cluster					12,485,107
Total U.S. Department of Agriculture					12,885,516
U.S. DEPARTMENT OF ENERGY					
<i>Passed through the Ohio Department of Development:</i>					
<i>Weatherization Assistance for Low-Income Persons:</i>					
Home Weatherization Assistance Program 2012	81.042	12-109			118
Total U.S. Department of Energy					118
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct Programs:</i>					
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance:</i>					
SAMHSA/Juvenile Delinquency Drug Court 9/30/14 - 9/29/15	93.243	1H79T1025491-01			162,819
SAMHSA/BJA Adult Drug Court Expansion 14-15	93.243	1H79T1025925-01			298,510
SAMHSA/Veterans Treatment Court	93.243	1H79T1026089-01			109,920
Total CFDA # 93.243					571,249
<i>Passed through the Cuyahoga County Board of Health:</i>					
<i>HIV Emergency Relief Project Grants:</i>					
Ryan White (RW) Part A Program	93.914	N/A			26,519
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
<i>Social Services Block Grant (Title XX)</i>					
	93.667	MR-18-01			826,472
<i>Medicaid Cluster:</i>					
<i>Medical Assistance Program:</i>					
Waiver Administration	93.778	N/A			2,831,387
Total Medicaid Cluster					2,831,387
<i>Passed through Ohio Department of Health:</i>					
<i>Project Grants and Cooperative Agreements for Tuberculosis Control Programs:</i>					
TB Control Program - MetroHealth	93.116	5U52PS00470302	The MetroHealth System	17,214	17,214
<i>Passed through Ohio Department of Job and Family Services:</i>					
<i>Promoting Safe and Stable Families:</i>					
Promoting Safe and Stable Families	93.556	G-1617-11-5501			982,176
<i>TANF Cluster:</i>					
<i>Temporary Assistance for Needy Families (TANF):</i>					
Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5501	Youth Opportunities Unlimited	\$ 5,387,291	31,995,945
Independent Living - TANF	93.558	G-1617-11-5501			259,305
Total CFDA # 93.558				5,387,291	32,255,250
Total TANF Cluster				5,387,291	32,255,250
<i>Child Support Enforcement (Title IV-D):</i>					
<i>Program Funding</i>					
Federal Incentive Expenditures	93.563	G-1617-11-5501			19,875,342
Child Support Training	93.563	G-1617-11-5501			3,532,766
Behavioral Intervention 66%	93.563	G-1617-11-5501			14,800
Total CFDA # 93.563					34,548
					23,457,456
<i>Child Support Enforcement Research (Title IV-D):</i>					
<i>Behavioral Intervention 34%</i>					
	93.564	G-1617-11-5501			17,797
<i>Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):</i>					
<i>Title IV-B Allocation</i>					
Regional Training Centers	93.645	G-1617-11-5501			651,719
Total CFDA # 93.645	93.645	G-1617-11-5501			90,411
					742,130
<i>CCDF Cluster:</i>					
<i>Child Care and Development Block Grant</i>					
Total CCDF Cluster	93.575	G-1617-11-5501			3,375,445
					3,375,445
<i>Community - Based Child Abuse Prevention Grants</i>					
	93.590	G-1617-11-5501			696
See the accompanying notes to this Schedule					

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
Foster Care (Title IV-E):					
HHS - Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1617-11-5501		\$	19,257,877
HHS - Title IV-E Contracts FCM	93.658	G-1617-11-5501			21,559
HHS - Regional Training Centers	93.658	G-1617-11-5501			226,032
Juvenile Court - Administration	93.658	G-1617-06-0342			248,201
Juvenile Court - FCM	93.658	G-1617-06-0342			1,542,058
Total CFDA # 93.658					21,295,727
Adoption Assistance (Title IV-E):					
Administrative and Training	93.659	G-1617-11-5501			15,235,840
Non-Recurring Adoption	93.659	G-1617-11-5501			8,900
Regional Training Centers	93.659	G-1617-11-5501			91,251
Total CFDA # 93.659					15,335,991
Social Services Block Grant:					
Social Services Block Grant (Title XX)	93.667	G-1617-11-5501			10,347,088
Title XX - Transfer Subsidy	93.667	G-1617-11-5501			12,510,488
Regional Training Centers	93.667	G-1617-11-5501			298
Total CFDA # 93.667					22,857,874
Chafee Foster Care Independence Program	93.674	G-1617-11-5501			605,730
Medicaid Cluster:					
Medical Assistance Program:					
Medicaid	93.778	G-1617-11-5501			16,148,563
Medicaid - Child Welfare Related	93.778	G-1617-11-5501			83,782
Regional Training Centers	93.778	G-1617-11-5501			2,886
Total CFDA # 93.778					16,235,231
Total Medicaid Cluster					16,235,231
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness (PATH):					
PATH (01/01/16 - 06/30/16)	93.150	99-018-PATH-T-16	Mental Health Services for the Homeless (dba FrontLine Service)	\$ 189,308	189,308
PATH (07/01/16 - 12/31/16)	93.150	99-018-PATH-T-17	Mental Health Services for the Homeless (dba FrontLine Service)	190,438	190,438
Total CFDA # 93.150				379,746	379,746
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:					
Cooperative Agreements to Benefit Homeless Individuals	93.243	18-10097-CABHI-T-16	Mental Health Services for the Homeless (dba FrontLine Service)	178,969	178,969
Cooperative Agreements to Benefit Homeless Individuals	93.243	18-10097-CABHI-T-17	Mental Health Services for the Homeless (dba FrontLine Service)	207,114	207,114
Total CFDA # 93.243				386,083	386,083
Substance Abuse and Mental Health Services - Access to Recovery:					
Substance Abuse and Mental Health Services - Access to Recovery:	93.275	AOD 16			5,000
Social Services Block Grant:					
Title XX (1/1/16- 6/30/16)	93.667	MH 16			428,645
Title XX (7/1/16 - 12/31/16)	93.667	MH 17			429,946
Total CFDA # 93.667					858,591
Block Grants for Community Mental Health Services:					
Block Grant Funding (01/01/16 - 06/30/16)	93.958	MH16			419,907
Block Grant Funding (07/01/16 - 12/31/16)	93.958	MH17			419,907
Total CFDA 93.958					839,814
Block Grants for Prevention and Treatment of Substance Abuse:					
Employment Opportunities Within Housing Agencies	93.959	18-10342-Housing-T-16	Emerald Development & Economic Network Inc.	5,899	5,899
Pass Through Contracts - Drug Free Community (1/1/16 - 6/30/16)	93.959	18-CMMCO-P-16	Cleveland UMADAOP	12,683	25,354
			Hispanic UMADAOP	12,671	
Pass Through Contracts - Drug Free Community Coalition (7/1/16 - 12/31/16)	93.959	18-CMMCO-P-17	Cleveland UMADAOP	16,230	32,444
			Hispanic UMADAOP	16,214	
Pass Through Contracts - Special Population Grants (1/1/16 - 6/30/16)	93.959	18-CPREV-P-16	Cleveland UMADAOP	45,305	45,305
Pass Through Contracts - Special Population Grants (7/1/16 - 12/31/16)	93.959	18-CPREV-P-17	Cleveland UMADAOP	57,978	57,978
Pass Through Contracts - TASC (1/1/16 - 6/30/16)	93.959	18-TASC-T-16	Catholic Charities Corporation	95,518	428,661
			Cuyahoga County Corrections Planning Board	335,608	
Pass Through Contracts - TASC (7/1/16 - 12/31/16)	93.959	18-TASC-T-17	Catholic Charities Corporation	116,051	429,415
			Cuyahoga County Corrections Planning Board	313,364	
Pass Through Contracts - UMADAOP (1/1/16 - 6/30/16)	93.959	18-UMADAOP-P-16	Cleveland UMADAOP	84,419	157,422
			Hispanic UMADAOP	73,003	
Pass Through Contracts - UMADAOP (7/1/15 - 12/31/15)	93.959	18-UMADAOP-P-17	Cleveland UMADAOP	108,030	201,452
			Hispanic UMADAOP	93,422	
Pass Through Contracts - Womens Network (1/1/16 - 6/30/16)	93.959	18-WOMENS-T-16	Catholic Charities Corporation	26,257	581,601
			Hispanic UMADAOP	35,102	
			Cleveland UMADAOP	50,822	
			Hitchcock Center for Women	166,641	
			New Directions	54,622	
			ORCA House, Inc.	68,830	
			Recovery Resources, Inc.	33,466	
			Women's Alliance for Recovery Services, Inc.	38,694	
			Women's Center of Greater Cleveland	106,057	
Pass Through Contracts - Womens Network (7/1/16 - 12/31/16)	93.959	18-WOMENS-T-17	Catholic Charities Corporation	29,850	619,426
			Hispanic UMADAOP	39,906	
			Cleveland UMADAOP	57,780	
			Hitchcock Center for Women	188,886	
			New Directions	62,100	
			ORCA House, Inc.	78,246	
			Recovery Resources, Inc.	42,087	
			Women's Center of Greater Cleveland	120,571	

See the accompanying notes to this Schedule

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FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
Block Grants for Prevention and Treatment of Substance Abuse: (Continued)					
Per Capita Prevention (1/1/16 - 6/30/16)	93.959	AOD16		\$	513,867
Per Capita Prevention (7/1/16 - 12/31/16)	93.959	AOD17			489,608
Per Capita Treatment (7/1/16 - 6/30/16)	93.959	AOD16			1,454,629
Per Capita Treatment (7/1/16 - 12/31/16)	93.959	AOD17			1,754,535
Prevention Block Grant (1/1/16 - 6/30/16)	93.959	AOD16			54,319
Youth Led Prevention (1/1/16 - 6/30/16)	93.959	AOD16	Recovery Resources, Inc.	5,060	5,060
Youth Led Prevention (7/1/16 - 12/31/16)	93.959	AOD17	Recovery Resources, Inc.	6,116	6,116
Youth Services - DYS Aftercare (1/1/16 - 6/30/16)	93.959	AOD16	Catholic Charities Corporation	33,083	83,273
			Recovery Resources	50,190	
Youth Services - DYS Aftercare (7/1/16 - 12/31/16)	93.959	AOD17	Catholic Charities Corporation	33,083	82,893
			Recovery Resources	49,810	
Total CFDA 93.959				2,763,654	7,029,257
<i>Passed through the Ohio Supreme Court:</i>					
<i>State Court Improvement Program:</i>					
Juvenile Court Parent Representation Planning	93.586	1051OHSCID			5,030
<i>Passed through the Western Reserve Area Agency on Aging:</i>					
<i>Aging Cluster:</i>					
<i>Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:</i>					
Older Americans Act (OAA) / Senior Community Services	93.044	N/A			210,012
Total Aging Cluster					210,012
<i>Medicare Enrollment Assistance Program:</i>					
MIPPA Medicare Savings Program	93.071	N/A			12,500
<i>Low-Income Home Energy Assistance:</i>					
Home Weatherization Assistance Program	93.568	N/A			6,628
Total U.S. Department of Health and Human Services				8,933,988	151,167,005
U.S. DEPARTMENT OF HOMELAND SECURITY					
<i>Direct Programs:</i>					
<i>Port Security Grant Program:</i>					
Port Security Grant FY 15	97.056	EMW-2015-PU-00284-S01			16,115
<i>Passed through the Ohio Department of Public Safety:</i>					
<i>Emergency Management Performance Grants:</i>					
Emergency Management	97.042	34-6000.817			236,906
<i>Passed through the Ohio Emergency Management Agency:</i>					
<i>Pre-Disaster Mitigation:</i>					
Pre-Disaster Mitigation Grant - Hazard Mitigation Plan Update	97.047	FEMA-EMC-2015-PC-0006			13,819
<i>Homeland Security Grant Program:</i>					
State Homeland Security Program (SHSP) - Law Enforcement 14-16	97.067	EMW-2014-SS-00101-S01			85,854
State Homeland Security Program (SHSP) - Law Enforcement 15-18	97.067	EMW-2015-SS-00086-S01			132,831
Urban Area Security Initiative FFY 10	97.067	EMW-2010-SS-TO-0012			5,381
Urban Area Security Initiative FFY 14	97.067	EMW-2014-SS-00101-S01	City of Bedford	1,198	516,142
			City of Berea	1,155	
			City of Cleveland	12,461	
			Cuyahoga County Board of Health	9,413	
Citizen Corps Program 10-13	97.067	EMW-2010-SS-TO-0012			152
SHSP FFY 14 - Region 2 Urban Search and Rescue Sustainment Project	97.067	EMW-2014-SS-00101-S01			150,000
SHSP FFY 15 - Region 2 Urban Search and Rescue Sustainment Project	97.067	EMW-2015-SS-00086-S01			20,000
SHSP FFY 14 - HMC/BRNE Regional Response Team	97.067	EMW-2014-SS-00101-S01			95,093
SHSP FFY 15 - Cuyahoga Type I HMC/BRNE Sustainment Project	97.067	EMW-2015-SS-00086-S01			14,692
SHSP FFY 14 - Water Rescue Region 2	97.067	EMW-2014-SS-00101-S01			21,972
SHSP FFY 15 - Region 2 Water Rescue Team Sustainment Project	97.067	EMW-2015-SS-00086-S01			14,850
SHSP FFY 14 - Fusion Center Sustainment	97.067	EMW-2014-SS-00101-S01			34,321
SHSP FFY 14 - Mass Casualty Trailer	97.067	EMW-2014-SS-00101-S01			102,127
SHSP FFY 14 - Automated Fingerprint ID System	97.067	EMW-2014-SS-00101-S01			293,758
SHSP FFY 14 - Camera Surveillance Project	97.067	EMW-2014-SS-00101-S01			200,000
Operation Stonegarden FY 14	97.067	EMW-2014-SS-00101-S01			11,312
Operation Stonegarden FY 15	97.067	EMW-2015-SS-00086	City of Cleveland	31,636	89,624
			City of Lakewood	21,686	
LETPP - Northern Border Initiative	97.067	2007-GE-T7-0030			-849
SHSP FFY13 - Sustainment of Training & Exercise (Region 2)	97.067	EMW-2013-SS-00120			-121
Total CFDA # 97.067				77,549	1,787,139
Total U.S. Department of Homeland Security				77,549	2,053,979
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct Programs:</i>					
<i>CDBG-Entitlement Grants Cluster:</i>					
<i>Community Development Block Grants/Entitlement Grants:</i>					
2008 Neighborhood Stabilization Program - Admin	14.218	B-08-UC-39-0002			1,093
2008 Neighborhood Stabilization Program - Project Plan	14.218	B-08-UC-39-0002			2,662
CDBG Year 39 2013 Admin Operations	14.218	B-13-UC-39-0001			51,985
Economic Development Operating FY 2013	14.218	B-13-UC-39-0001			16,993
CDBG Year 40 2014 Admin Operating	14.218	B-14-UC-39-0001			56,083
CDBG Year 40 2014 Non-Admin Operating	14.218	B-14-UC-39-0001			20,869
CDBG Year 40 2014 Project Plan	14.218	B-14-UC-39-0001	Court Community Services	28,600	170,851
CDBG Year 41 2015 Admin Operating	14.218	B-15-UC-39-0001	Housing Research & Advocacy Center	10,288	219,133
			Heights Community Congress	9,600	
CDBG Year 41 2015 Non-Admin Operating	14.218	B-15-UC-39-0001			42,981
CDBG Year 41 2015 Project Plan	14.218	B-15-UC-39-0001	Cleveland Tenants Organization	13,802	496,321
			Housing Research & Advocacy Center	37,913	
			City of Olmsted Falls	143,000	
			City of South Euclid	3,358	
See the accompanying notes to this Schedule					

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct Programs: (Continued)</i>					
CDBG-Entitlement Grants Cluster: (Continued)					
CDBG Administration Operations 2016	14.218	B-16-UC-39-0001			\$ 304,977
CDBG Non-Administration Operations 2016	14.218	B-16-UC-39-0001			322,322
CDOB Project Plan 2016	14.218	B-16-UC-39-0001			1,231,675
			City of Berea	\$ 150,000	
			City of Fairview Park	62,883	
			City of Garfield Heights	118,283	
			City of Maple Heights	115,949	
			City of Mayfield Heights	150,000	
			Village of Newburgh Heights	150,000	
			City of Parma Heights	147,144	
			Village of Woodmere	150,000	
			City of University Heights	1,555	
			Cleveland Housing Network	11,200	
			Lutheran Housing Corp	1,920	
			East Side Organizing Project	14,080	
			Neighborhood Housing Services of Cleveland	8,320	
			Court Community Services	1,320	
Total CFDA # 14.218					2,937,945
Total CDBG-Entitlement Grants Cluster				1,329,215	2,937,945
Emergency Solutions Grant Program:					
Emergency Solutions Grant 2014	14.231	S-13-UC-39-0001			667
Emergency Solutions Grant 2015	14.231	E-15-UC-39-0001			166,596
			Cleveland Mediation Center	28,949	
			Cleveland Mediation Center	19,000	
			Cleveland Tenants Organization	9,328	
			West Side Catholic Center	38,576	
			Family Promise of Greater Cleveland	39,844	
			Volunteers of America	15,000	
			YMCA	15,000	
Emergency Solutions Grant 2016	14.231	E-16-UC-39-0001			71,673
			Cleveland Mediation Center	5,533	
			West Side Catholic Center	13,105	
			Family Promise of Greater Cleveland	20,280	
			Mental Health Services	28,317	
Total CFDA # 14.231				232,932	238,936
Shelter Plus Care:					
Shelter Plus Care FY 2009 - SRA	14.238	OH0310C5E020900	Emerald Development & Economic Network Inc.	44,218	44,218
Shelter Plus Care FY 2010 - TRA	14.238	OH0370C5E021000	Emerald Development & Economic Network Inc.	13,772	13,772
Total CFDA # 14.238				57,990	57,990
Home Investment Partnerships Program (HOME):					
HOME 2005 Project Plan	14.239	M-05-DC-39-0216			12,321
HOME 2006 Admin Operations	14.239	M-06-DC-39-0216			58,567
HOME 2007 Admin Operations	14.239	M-07-DC-39-0216			57,230
HOME 2008 Project Plan	14.239	M-08-DC-39-0216			5,315
HOME 2009 Project Plan	14.239	M-09-DC-39-0216			72,922
HOME 2010 Project Plan	14.239	M-10-DC-39-0216			31,653
HOME 2011 Admin Operations	14.239	M-11-DC-39-0216			6,017
HOME 2011 Project Plan	14.239	M-11-DC-39-0216			161,129
HOME 2012 Admin	14.239	M-12-DC-39-0216			149
HOME 2012 Project Plan	14.239	M-12-DC-39-0216			164,650
			City of Cleveland Heights	71,908	
			City of Euclid	10,880	
HOME 2013 Project Plan	14.239	M-13-DC-39-0216			673,966
HOME 2014 Admin	14.239	M-13-DC-39-0216			65,938
HOME 2014 Project Plan	14.239	M-13-DC-39-0216			278,309
HOME 2015 Admin	14.239	M-15-DC-39-0216			72,256
HOME 2015 Project Plan	14.239	M-15-DC-39-0216			343,704
HOME 2016 Admin	14.239	M-16-DC-39-0216			43,075
Total CFDA # 14.239				638,014	2,047,201
ARRA - Neighborhood Stabilization Program, Recovery Act:					
2010 NSP2 - Admin	14.256	B-09-CN-OH-0032			845
Continuum of Care Program:					
HEARTH Act Grant FFY 14 - Shelter + Care 14 Renewal - TRA	14.267	OH0060L5E021407	Emerald Development & Economic Network Inc.	2,825,815	2,825,815
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal - TRA	14.267	OH0060L5E021508	Emerald Development & Economic Network Inc.	7,511,006	7,511,006
Continuum of Care FFY 14 - PASS Transitional Housing	14.267	OH0053L5E021407	Salvation Army	480,745	480,745
Continuum of Care FFY 15 - PASS Transitional Housing	14.267	OH0053C5E021407	Salvation Army	134,509	134,509
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0370-TRA	14.267	OH0370L5E021501	Emerald Development & Economic Network Inc.	6,504	6,504
Supportive Housing Program Buckeye PSH	14.267	OH0441L5E021200	Emerald Development & Economic Network Inc.	48,133	48,133
HEARTH Act Grant FFY 14 - Shelter + Care 14 Renewal 0278-SRA	14.267	OH0278L5E021406	Emerald Development & Economic Network Inc.	738,237	738,237
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0278-SRA	14.267	OH0278L5E021507	Emerald Development & Economic Network Inc.	651,491	651,491
Continuum of Care FFY 14 - Rapid Re-Housing for Families	14.267	OH0479L5E021400			248,227
			West Side Catholic Center	25,096	
			Domestic Violence Center	89,485	
			Family Promise of Greater Cleveland	29,558	
			Salvation Army	104,088	
Continuum of Care FFY 15 - Rapid Re-Housing for Families	14.267	OH0479C5E021400			246,980
			West Side Catholic Center	45,937	
			Domestic Violence Center	74,715	
			Family Promise of Greater Cleveland	23,383	
			Salvation Army	102,946	
			Salvation Army	133,606	
Continuum of Care FFY14 - SA PASS Supportive	14.267	OH0052L5E021407			133,606
HEARTH Act Grant FFY 13 - Shelter + Care 13 Renewal SRA-2007-54	14.267	OH0275L5E021204			5,877
HEARTH Act Grant FFY 14 - Shelter + Care 14 Renewal 0426-SRA	14.267	OH0423L5E021403	Emerald Development & Economic Network Inc.	176,678	603,304
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0426-SRA	14.267	OH0426L5E021504	Emerald Development & Economic Network Inc.	323,596	323,596
Total CFDA # 14.267				13,525,528	13,958,030
Lead Hazard Reduction Demonstration Grant Program:					
Lead Hazard Reduction Grant	14.905	N/A			40,390
<i>Passed through the City of Cleveland:</i>					
CDBG-Entitlement Grants Cluster:					
Community Development Block Grants/Entitlement Grants:					
Homeless Services Community Development Block Grant 15	14.218	N/A	Emerald Development & Economic Network Inc.	37,716	37,716
Total CDBG-Entitlement Grants Cluster				37,716	37,716
Emergency Solutions Grant Program:					
Emergency Solutions Cleveland 2015	14.231	N/A	Emerald Development & Economic Network Inc.	623,536	623,536
<i>Passed through the Cuyahoga County Board of Health:</i>					
Lead Hazard Reduction Demonstration Grant Program:					
2013 Lead Hazard Reduction Grant	14.905	N/A			14,265
Lead Hazard Control Grant 15-18	14.905	N/A			123,144
Total CFDA # 14.905					137,409
Total U.S. Department of Housing and Urban Development				16,444,931	20,079,998

See the accompanying notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE					
<i>Direct Programs:</i>					
Violence Against Women Act Court Training and Improvement Grants: Victim Safety Enhancement Program	16.013	2011-WC-AX-K019		\$	13,169
Justice Systems Response to Families: Justice For Families Program	16.021	2014-FJ-AX-0015	Domestic Violence & Child Advocacy Center	\$ 92,226	104,315
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	133,617	134,564
Missing Children's Assistance: Internet Crimes Against Children FY 14-15	16.543	2014-MC-FX-K004			172,481
Drug Court Discretionary Grant Program: DOJ County Drug Court Expansion FY 14-17	16.585	2014-DC-BX-0079			1,970
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Implementing Domestic Violence High Risk Team in City of Cleveland	16.590	2014-HI-AX-K003	Domestic Violence & Child Advocacy Center	82,295	82,295
Family Justice Center Project - Planning, Implementation, Enhancement	16.590	2009-WE-AX-0043	Domestic Violence & Child Advocacy Center	8,624	8,644
Total CFDA # 16.590				90,919	90,939
State Criminal Alien Assistance Program: State Criminal Alien Assistance Program (SCAAP)	16.606	N/A			51,766
Public Safety Partnership and Community Policing Grants: COPS Hiring Program 2012/2015	16.710	2012-UL-WX-0021			315,552
Reduction and Prevention of Children's Exposure to Violence: Child Exposed to Violence Demo - Phase 2	16.730	2010-MU-MJ-K002	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. Cuyahoga County Division of Children and Family Services	33,167 27,195 48,358 29,813 3,805 31,560 268,997 66,132 509,027	557,824 557,824
DNA Backlog Reduction Program: DNA Backlog Reduction Program - FY 14/15	16.741	2013-DN-BX-0066			8,954
DNA Backlog Reduction Program - FY 15/16	16.741	2014-DN-BX-0061			59,750
DNA Backlog Reduction Program - FY 16/17	16.741	2015-DN-BX-0103			205,604
Total CFDA # 16.741					274,308
Paul Coverdell Forensic Sciences Improvement Grant Program: Forensic Science Improvement - Coverdell Grant	16.742	2014-CD-BX-0003			365
Second Chance Act Reentry Initiative: Sexual Assault Kit Initiative 2015	16.833	2015-AK-BX-K009			512,007
<i>Passed through the City of Cleveland:</i>					
Edward Byrne Memorial Justice Assistance Grant Program: JAG Assistance Justice FFY 13	16.738	2013-DJ-BX-0198			56,647
JAG Assistance Justice FFY 14	16.738	2014-DJ-BX-0876			100,000
Total CFDA # 16.738					156,647
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance: CASA - Victims of Crime Act	16.575	2015-VOCA-19811638			121,123
Felony Coordinator Project 2016	16.575	2015-VOCA-19811716			135,447
Felony Coordinator Project 2017	16.575	2017-VOCA-43551575			43,413
Total CFDA # 16.575					299,983
<i>Passed through the Ohio Department of Public Safety:</i>					
Violence Against Women Formula Grants: FY 14 Violence Against Women Act Block Grant CY 15	16.588	2014-WF-RPU-0768			39,107
FY 15 Violence Against Women Act Block Grant CY 16	16.588	2015-WF-RPU-0768	City of Bedford City of Cleveland City of Cleveland Cleveland Rape Crisis Center Domestic Violence & Child Advocacy Center Jewish Family Services Association	19,064 114,953 64,681 52,696 104,561 20,443	376,398 4,124
FY 13 Violence Against Women Act Administrative Fund CY 14	16.588	2013-WF-ADM-8668			11,335
FY 15 Violence Against Women Act Administrative Fund CY 16	16.588	2015-WF-ADM-8668			430,964
Total CFDA # 16.588				376,398	430,964
Edward Byrne Memorial Justice Assistance Grant Program: OCJS JAG / PSI Grant 2016	16.738	2016-JG-CO1-6924			11,283
Sexual Assault Victim Advocacy Initiative	16.738	2013-JG-D01-6989			64,998
Veterans Treatment Court - USDOJ	16.738	2012-JG-D01-V6032			41,208
Total CFDA # 16.738					117,489
Paul Coverdell Forensic Sciences Improvement Grant Program: FY 15 Coverdell Forensic Sciences Improvement Grant	16.742	2015-PC-NFS-7807			24,988
<i>Passed through the Ohio Department of Youth Services:</i>					
Juvenile Justice and Delinquency Prevention - Allocation to States: Title II Juvenile Justice and Delinquency Prevention (JDP) FY 2014	16.540	2013-JJ-RPU-0795	Bellefaire Jewish Children's Center	23,963	41,264
Title II Juvenile Justice and Delinquency Prevention (JDP) FY 2015	16.540	2013-JJ-RPU-0795A	Bellefaire Jewish Children's Center Golden Ciphers Cuyahoga County Juvenile Court	2,904 20,000 21,079	42,904 37,819
Title II Juvenile Justice and Delinquency Prevention (JDP) FY 2016	16.540	2013-JJ-RPU-0795S	Golden Ciphers Cuyahoga County Juvenile Court Lawn Life	13,988 2,039 21,791	37,819 9,879
Title II Juvenile Justice and Delinquency Prevention (JDP) Planning Admin	16.540	2015-JJ-DMC-0320			9,879
Total CFDA # 16.540				105,764	131,866
Total U.S. Department of Justice				1,307,951	3,391,197
U.S. DEPARTMENT OF LABOR					
<i>Direct Program:</i>					
Reintegration of Ex-Offenders: LEAP: Linking to Employment Activities Pre-Release Specialized American Jobs Centers Grant	17.270	PE-27224-15-60-A-39	Towards Employment	79,922	109,214

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR (Continued)					
<i>Passed through the Ohio Department of Job and Family Services:</i>					
<i>WIA/WIOA Cluster:</i>					
<i>WIA/WIOA Adult Program:</i>					
Adult 1/16 - 12/16	17.258	G-1617-15-0176	Cleveland Hearing & Speech	\$ 8,522	\$ 3,159,793
			OhioGuidestone	4,000	
			Mature Services	13,290	
			Mature Services	39,356	
			Towards Employment	78,309	
			Towards Employment	32,275	
			United Labor Agency	377,988	
			United Labor Agency	175,390	
			United Labor Agency	637,128	
Administration 1/16 - 12/16	17.258	G-1617-15-0176	OhioGuidestone	74,897	375,696
Connecting the Dots	17.258	G-1617-15-0176	Towards Employment	5,858	88,648
			Youth Opportunities Unlimited	3,163	
Transition Funds	17.258	G-1617-15-0176			103,385
Total CFDA # 17.258				1,450,176	3,727,522
<i>WIA/WIOA Youth Activities:</i>					
<i>Youth 1/16 - 12/16</i>					
	17.259	G-1617-15-0176	Cuyahoga Community College	161,486	2,245,752
			Esperanza	32,697	
			Linking Employment, Abilities & Potential (LEAP)	23,153	
			Mayfield City Schools (CEVEC)	155,000	
			OhioGuidestone	60,605	
			Open Doors, Inc.	103,533	
			Youth Opportunities Unlimited	155,632	
			Cuyahoga Community College	261,271	
			OhioGuidestone	348,623	
			OhioGuidestone	176,298	
			Towards Employment	196,948	
			Towards Employment	64,997	
			Youth Opportunities Unlimited	285,508	
Administration 1/16 - 12/16	17.259	G-1617-15-0176			182,764
Total CFDA # 17.259				2,025,751	2,428,516
<i>WIA/WIOA Dislocated Worker Formula Grants:</i>					
<i>Administration 1/16 - 12/16</i>					
Adult Under Dislocated Work 1/16 - 12/16	17.278	G-1617-15-0176			180,013
	17.278	G-1617-15-0176	Cleveland Hearing & Speech	3,093	1,456,647
			Mature Services	23,629	
			United Labor Agency	492,143	
			United Labor Agency	190,282	
			United Labor Agency	213,284	
Dislocated Work 1/16 - 12/16	17.278	G-1617-15-0176	Mature Services Inc.	16,555	2,211,952
			Mature Services Inc.	19,771	
			United Labor Agency	349,629	
			United Labor Agency	371,306	
			United Labor Agency	432,609	
Total CFDA # 17.278				2,112,301	3,848,612
Total WIA/WIOA Cluster				5,588,228	10,004,650
<i>WIOA National Dislocated Worker Grants / WIA National Emergency Grants:</i>					
<i>NEG - 28</i>					
Removed Parma CSD. It is a vendor not subrecipient	17.277	G-1617-15-0176	LCCC (RITE Board)	19,132	779,635
			Cleveland Center for Arts & Tech dba Newbridge	31,661	
			MAGNET	69,024	
			Towards Employment	80,232	
			United Labor Agency	42,874	
			United Labor Agency	187,758	
				430,681	779,635
Employment Service Cluster:					
Local Veterans' Employment Representative Program:					
VETS ONE Award	17.804	G-1617-15-0176			54,800
Total Employment Service Cluster					
Total U.S. Department of Labor				7,780,451	10,948,299
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Direct Programs:</i>					
<i>Airport Improvement Program:</i>					
Airport Runway Overlay - Phase 1	20.106	N/A			7,940,654
<i>Passed through the Ohio Department of Public Safety:</i>					
<i>Highway Safety Cluster:</i>					
<i>State and Community Highway Safety:</i>					
High Visibility Enforcement OT IDEP 2016	20.600	IDEP-2016-18-00-00-00358-00			41,251
High Visibility Enforcement OT STEP 2016	20.600	STEP-2016-18-00-00-00468-00			25,647
Total CFDA # 20.600					66,898
Total Highway Safety Cluster					66,898
<i>Passed through the Ohio Department of Transportation:</i>					
<i>Highway Planning and Construction Cluster:</i>					
<i>Highway Planning and Construction:</i>					
LPA - Bagley/Pleasant Valley Road - York to Pearl	20.205	PID 10900			3,563,385
LPA - Bellaire Road Bridge No. 24	20.205	PID 24106			231,173
LPA - Belvoir - Fairmount to Mayfield	20.205	PID 92121			337,513
LPA - Cedar Road Bridge	20.205	PID 91039			54,408
LPA - Columbus Road Lift Bridge	20.205	PID 5383			85,389
LPA - Emery Road Resurfacing - Warrensville to Merrygold	20.205	PID 94638			273,757
LPA - Lakeshore Bridge #188	20.205	PID 91042			810,420
LPA - Madison Avenue - Riverside to W. 117th	20.205	PID 94636			4,345
LPA - Roylton Road	20.205	PID 80961			473,692
LPA - Ridge Road - 480 to Memphis	20.205	PID 82566			490,030
LPA - Stearns Road Grade Separation - Over NS Railroad	20.205	PID 80729			4,498,608
LPA - Towpath Trail Project - Stage 3 Design	20.205	PID 84112			201,375
LPA - Towpath Trail Project - Stage 1	20.205	PID 80997			15,496
LPA - Warrensville/Shaker/Van Aken Intersection	20.205	PID 85207			682,887
Cleveland Bike Share Program	20.205	PID 100301			178,626
Total CFDA # 20.205					11,901,104
Total Highway Planning and Construction Cluster					11,901,104
<i>Passed through the Ohio Emergency Management Agency:</i>					
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants:</i>					
Hazardous Materials Emergency Preparation Training	20.703	HMEOH8016060			35,313
Total U.S. Department of Transportation					19,943,969

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Total Federal Expenditures
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			\$ 8,308
Total U.S. Department of the Army, U.S. Army Corps of Engineers					8,308
U.S. ENVIRONMENTAL PROTECTION AGENCY					
<i>Direct Program:</i>					
Brownfields Assessment and Cleanup Cooperative Agreements:					
US EPA 2008 Brownfield Revolving Loan Fund (RLF)	66.818	BF-00E64101-01-0			217,303
Total U.S. Environmental Protection Agency					217,303
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 34,544,870	\$ 220,921,483

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, 2016

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, 2016. 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 - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Health, Ohio Department of Mental Health and Addiction 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 Emergency Management Agency, 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.

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

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.

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - 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 G – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a notice of a liability for the 2010 Cost Report owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$12,416.72. The liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability is not listed on the County's Schedule since the underlying expense occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2011 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$13,326.92. The payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule since the underlying expenses occurred in the prior report periods.

NOTE H – DISCRETELY PRESENTED COMPONENT UNITS

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

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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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2017. 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 and questioned costs that we consider significant deficiencies. We consider findings 2016-001 and 2016-002 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as item 2016-003.

Entity's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. 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



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017



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, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

The County's basic financial statements include the operations of the MetroHealth System, which expended \$8,126,582 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2016. 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.

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.

Basis for Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program and Medical Assistance Program (Medicaid; Title XIX)

As described in Findings 2016-004 and 2016-005 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2016-004	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Reporting
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
2016-005	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Period of Performance

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

Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program and Medical Assistance Program (Medicaid; Title XIX)

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program and 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 *State Administrative Matching Grants for the Supplemental Nutrition Assistance Program and Medical Assistance Program (Medicaid; Title XIX)*, for the year ended December 31, 2016.

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 and questioned costs for the year ended December 31, 2016.

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 and questioned costs as item 2016-006. 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 and questioned costs and/or corrective action plan. 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 and questioned costs as items 2016-004 and 2016-005.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings and questioned costs 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2017. 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 June 30, 2017. 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.

A handwritten signature in black ink, reading "Dave Yost". The signature is written in a cursive style with a large, looping "D" and a trailing flourish.

Dave Yost
Auditor of State
Columbus, Ohio

November 1, 2017

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) and Medical Assistance Program (Medicaid; Title XIX) which were qualified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Temporary Assistance For Needy Families (TANF), CFDA# 93.558 Child Support Enforcement (Title IV-D), CFDA# 93.563 Adoption Assistance (Title IV-E), CFDA# 93.659 Foster Care (Title IV-E), CFDA# 93.658 Social Services Block Grant, CFDA# 93.667 Child Care and Development Block Grant, CFDA# 93.575 Medical Assistance Program, (Medicaid; Title XIX) CFDA# 93.778 WIOA National Dislocated Workers Grants, CFDA# 17.277 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) CFDA# 10.561 Emergency Solutions Grant Program, CFDA# 14.231
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

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

Finding Number	2016-001
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Significant Deficiency – Unreconciled Book Balance Over Bank Balance

During 2016 an adequate overall bank to book reconciliation was not performed. A review of the December 31, 2016 cash fund balance disclosed the adjusted bank balances total \$957,124,789 and the book balance was \$958,869,993 for an unreconciled book over bank adjustment of \$1,745,204. Furthermore, the Auditor/Treasurer report disclosed numerous adjustments were not posted. These weaknesses may result in monies not being properly accounted for and may result in the possible misuse of public monies.

We recommend a complete bank to book reconciliation be performed, with all adjustments being posted timely, that is reviewed and approved by the appropriate supervisors. The County should also investigate the nature of the \$1,745,204 discrepancy as of December 31, 2016. Furthermore, the Auditor/Treasurer report should be reconciled daily and any differences followed up in a timely manner

County's Response

The County has committed resources to reconcile the bank and book balances prior to the implementation of the Enterprise Resource Planning (ERP) system. Steps have been developed to reconcile daily and monthly activity going forward. The County has also opened up a new bank account to better review, record, and reconcile transactions. The Fiscal Office is working closely with the Treasurer's Office to ensure information recorded in Treasurer's World reconciles to FAMIS.

Finding Number	2016-002
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Significant Deficiency – Tracking Department of Development Loans

The County's Economic Development Loan program provides businesses with financial assistance to support the retention and creation of jobs for its residents. Given the complexity and collectability of these loans it is imperative that formal policies and procedures be established. The utilization of an accounting system that is able to track and account for all individual loan activities is also imperative to ensure the tracking and reporting of the transactions in the financial statements.

A review of the program controls disclosed the following:

- In 2012 the County started using the Portfol accounting system to account for all historic and current loans. However, steps were never taken to ensure all loan activity was entered into the system at the start to ensure the system could be relied upon. Normally, this is the first step that must be undertaken when implementing a new accounting system. This step was not prioritized and data entry process was not properly supervised to ensure that data was properly entered and reconciled. As a result, Portfol is not reliable and a combination of excel spreadsheets and Portfol reports are used to report transactions in the financial statements. As of December 31, 2016, the Portfol balance was \$54,823,373 and the financial statements was \$55,253,801, a \$430,428 difference.
- There were no procedures to formally bill and collect the outstanding loans. Invoices were not prepared nor were any other steps taken to determine why payments were not being provided. Portfol has the capability to prepare invoices to the borrowers and can provide vital information on the status of the loan.
- There were no procedures on the approval of loan write-offs, interest and fees.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

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

Finding Number	2016-002
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(Continued)

- The same individual sets up the loan and services it. As a result, there is no segregation of duties and could result in potential conflicts.
- Background and credit checks of the loan recipients are not performed.
- Formal policies on the methodology used in the calculation of an allowance for doubtful accounts, related to loans receivable, was not based upon historical data.
- Formal policies on the approval of loan write-offs, interest or fees waived were not adopted.
- Delinquent accounts are not turned over to a collection agency prior to being written off.

Standard Loans

Tests of 53 outstanding loans disclosed the following:

- 27 loans lacked deposit slips and/or copies of vendor repayment checks.
- 10 instances in which vendor repayments differed from the amortization schedule. Sometimes the repayments exceeded the amount required and others were less.
- One instance in which the loan did not have an amortization schedule on file.
- 21 instances in which the loan balance did not agree with Portfol.
- We also noted instances in which transposition errors occurred on the excel spreadsheet at December 31, 2015 between loans. A loan with an outstanding balance of \$3,681,441 was not reported and a loan for \$1,894,941 had an incorrect loan name. While correcting the loan name in 2016 the County forgot to include the \$3,681,441 loan. As a result, the December 31, 2016 outstanding loans receivable balance is understated by \$3,681,441.

Delinquent Loans

A test of 20 outstanding loans being considered for delinquency disclosed loans disclosed the following:

- 13 instances in which there was no supporting documentation for the initial disbursements of the loans in the file. These loans were initially issued by MAGNET, the Department of Development reimbursed MAGNET, and the Department of Development does not have record of the initial disbursements.
- 11 instances in which the loan balance did not agree with Portfol.
- 5 loans lacked deposit slips and/or copies of vendor repayment checks.
- 3 instances in which vendor repayments differed from the amortization schedule. Sometimes the repayments exceeded the amount required and others were less.
- 11 New Product Development loans disclosed the County did not collect any accrued interest and late fee charges outlined in the loan agreement and/or cognovit note.
- A \$25,000 loan did not have a signed agreement and the loan agreement indicated there was a personal guarantee from the borrower.

These weaknesses resulted in a lack of accountability over the loans and may results in errors, omissions, or fraud occurring and not being detected.

We recommend the following:

- Formal policies and procedures should be developed. They should include procedures on servicing the loans, such as, billing and collection, approval of write-offs, interest and fees, and the methodology used in the calculation of an allowance for doubtful accounts.
- Since Portfol has the capability of invoicing borrowers we suggest this option be considered.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

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

Finding Number	2016-002
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(Continued)

- All individual loan activity should be reported in Portfol. Furthermore, all transactions of loan activity should be maintained in the loan files
- A segregation of duties should be considered between the individual setting up the loan and the servicing of it.
- Background and credit checks should be performed for all potential loan recipients.
- Delinquent accounts should be turned over to a collection agency prior to being written off.

County's Response

The County has developed a formal policy manual. The policy manual includes policies for background and credit checks and collection of delinquent loans. All loans have been entered in to Portfol and are currently being verified for accuracy. The County will also invoice borrowers.

Finding Number	2016-003
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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.

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported as of December 31, 2016:

<u>Fund</u>	<u>Original Estimated Resources Plus Available Balances</u>	<u>Original Appropriations</u>	<u>Excess</u>
Human Services	\$200,695,794	\$263,085,125	(\$62,389,331)
Cuyahoga Support Enforcement	28,704,651	41,673,897	(12,969,246)
County Land Reutilization	6,120,172	7,000,000	(879,828)
Victim Assistance	2,229,593	2,860,437	(630,844)
Sports Facilities Enhancement	4,052,256	29,949,791	(25,897,535)
County Airport	1,718,525	1,751,949	(33,424)
Central Custodial Services	45,652,634	49,212,032	(3,559,398)
Data Processing	0	3,295,000	(3,295,000)
Printing	3,043,474	4,499,619	(1,456,145)
Postage	1,328,300	1,720,637	(392,337)
Self-Insurance	141,676,346	145,984,376	(4,308,030)

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

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

Finding Number	2016-003
(Continued)	

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

The County is striving to ensure revenues are properly budgeted at the beginning of the year. At the beginning of 2017 the County filed an original certificate of estimated resources with the budget commission and received a certificate indicating that total appropriations from each fund do not exceed the official estimate of resources.

3. FINDINGS FOR FEDERAL AWARDS

1. SNAP AND MEDICAL ASSISTANCE PROGRAMS – POSTING ERRORS IN STATE SYSTEM

Finding Number	2016-004		
CFDA Title and Number	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA #10.561 Medical Assistance Program (Medicaid; Title XIX), CFDA# 93.778		
Federal Award Identification Number / Year	CFDA# 10.561 - 16162OH102S2518 / 2016 CFDA# 10.561 - 16162OH102S2520 / 2016 CFDA# 10.561 - 16162OH102S2514 / 2016 CFDA# 10.561 - 172OH128Q7503 / 2017 CFDA# 10.561 - 172OH102S2519 / 2017 CFDA# 10.561 - 172OH102S2514 / 2017 CFDA# 93.778 - OH20161 / 2016 CFDA# 93.778 - 1705OH5MAP / 2017		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	N/A

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number

2016-004

(Continued)

Material Weakness, Material Noncompliance, Reporting

45 C.F.R. § 75.341 states that “[u]nless otherwise approved by OMB, the HHS awarding agency may solicit only the standard, OMB-approved government-wide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site). This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting.”

In order for the Ohio Department of Job and Family Services (ODJFS) to prepare the financial reports required, it must obtain financial information from the counties. ODJFS, as grantor agency, has the authority to interpret federal regulations and develop reporting and budgeting procedures for counties receiving federal grants passed-thru from ODJFS. Ohio Admin. Code 5101:9-7-29 states that counties are still required to submit monthly financial data as an upload in CFIS no later than the eighteenth day of the month following the month of the transaction. In addition, ODJFS has developed instructions for counties to follow in completing the JFS 2827 reports which include the JFS project codes, receipt codes, and activity codes to utilize when coding transactions from their financial accounting system (ie. FAMIS) and into CFIS Web (CR) System (County Finance Information System).

For reporting purposes the CJFS Senior Account Clerk is responsible for entering all receipts and expenditure data into CFIS Ledger (LR) System and the amounts are to be reviewed by the CJFS-Business Services Manager.

During fiscal year 2016, the proper Mandated Share receipt amounts were transferred from the HHS Levy Fund to the Work and Training Fund. However, the third and fourth quarter Mandated Share receipt amounts were not posted properly in the CFIS Web (CR) System. The third quarter Mandated Share receipt amount of \$1,730,607 was erroneously posted to JFS Project Code 905 - Children Services Transfer, instead of JFS Project Code 900 - Mandated Share. The fourth quarter Mandated Share receipt amount was \$1,730,607 but \$7,312,033 was posted JFS Project Code 900 - Mandated Share for the fourth quarter. This resulted in a variance of \$5,581,425 for the fourth quarter.

These weaknesses resulted in the inaccurate reporting of federal grant activities that was not detected by the internal control system in place.

We recommend that formal reporting procedures be developed to ensure the reporting of the Mandated Share funding. The procedures should include formal written approval of the data entered into CFIS Web (CR) System.

County's Response

The County Job and Family Services will establish a new revenue subobject specifically for Mandated Share deposits and map this new code to Project Code 900 in CFIS.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

2. SNAP – POSTING ERRORS IN STATE SYSTEM

Finding Number	2016-005		
CFDA Title and Number	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA #10.561		
Federal Award Identification Number / Year	CFDA# 10.561 - 16162OH102S2518 / 2016 CFDA# 10.561 - 16162OH102S2520 / 2016 CFDA# 10.561 - 16162OH102S2514 / 2016 CFDA# 10.561 - 172OH128Q7503 / 2017 CFDA# 10.561 - 172OH102S2519 / 2017 CFDA# 10.561 - 172OH102S2514 / 2017		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	N/A

Material Weakness, Material Noncompliance, Questioned Costs, Period of Performance

45 C.F.R. § 75.309(a) provides that “[a] non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 75.461) and any costs incurred before the HHS awarding agency or pass through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity. Funds available to pay allowable costs during the period of performance include both Federal funds awarded and carryover balances.”

The Ohio Department of Job and Family Services (ODJFS), as grantor agency, has the authority to interpret federal regulations and develop reporting and budgeting procedures for counties receiving federal grants passed-thru from ODJFS. ODJFS has instructed counties that “JFS County Agencies may occasionally have two grants open at the same time. (Example: Both FAET FFY 16 and FAET FFY 17 will be available during the Oct 2016 – Dec 2016 quarter.) It is important for agencies to consider the period of performance and the liquidation period of those grants, as entered into CFIS Web, in order to make the appropriate grant choice during this time.”

A test of 28 expenditures disclosed five instances in which the period of performance was improperly recorded in the State’s CFIS reporting system that was not detected by the internal control system.

These errors could result in the County being improperly reimbursed from the wrong grant year. These errors project to a questioned cost in excess of \$25,000.

We recommend that procedures be developed to ensure the expenditures are properly recorded in the CFIS Web (CR) System.

County’s Response

The County Job and Family Services will add Service Month Adjustments to the monthly checklist to verify this process is completed each month.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

3. FOSTER CARE AND SOCIAL SERVICES BLOCK GRANT – ERRORS IN FEDERAL SCHEDULE

Finding Number	2016-006		
CFDA Title and Number	Foster Care (Title IV-E), CFDA# 93.658 Social Service Block Grant, CFDA# 93.667		
Federal Award Identification Number / Year	CFDA# 93.658 - 1510HFOST / 2016 CFDA# 93.658 - 1701OHOST / 2017 CFDA# 93.667 - 1601OHSOSR / 2016 CFDA# 93.667 - 1701OHSOSR / 2017		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2015-007

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.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2016-006
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(Continued)

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.

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
Foster Care (Title IV-E)	93.658	\$20,533,480	\$21,295,727	(\$762,247)
Social Services Block Grant	93.667	26,492,243	24,542,937	1,949,306

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

Federal Program	CFDA#	Amount Reported	Correct Amount	Difference
Highway Planning and Construction	20.205	\$14,868,085	\$11,901,104	\$2,966,981
Community – Based Child Abuse Prevention Grants	93.590	0	696	(696)
Block Grants for Prevention & Treatment of Sub Abuse	93.959	7,225,681	7,029,257	196,424

Management made the necessary adjustments to the Schedule

The most significant adjustments above for the major programs were for the Social Services Block Grant (SSBG) and Foster Care federal programs. For SSBG, \$1,949,306 was reported in excess of the federal grant reimbursement ceiling which results in the expenditures being local levy monies. For Foster Care, 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.

The only significant adjustment for the nonmajor programs was for the Highway Planning and Construction Grant Program, which included the following significant errors. The State Infrastructure Bank Loan of \$3,276,353 which was reported originally on the federal schedule needed to be removed as the expenditures were already captured in the Bagley road improvement project of \$3,563,385 shown on the federal schedule. In addition, the Royalton Road design expenditure of \$473,692 was missing from the original federal schedule.

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.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2016
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2016-006
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(Continued)

County's Response

The County continues to improve in reporting federal expenditures. The County will work more closely with agencies to ensure the proper amounts are reported in the future. The Fiscal Office is also in the process of filling the vacant Grant Coordinator position. This position is responsible for ensuring the accuracy of the Federal Schedule.

**CUYAHOGA COUNTY, OHIO
CORRECTIVE ACTION PLAN
2 CFR §200.511(c)
FOR THE YEAR ENDED DECEMBER 31, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	The County has committed resources to reconcile the bank and book balances prior to the implementation of the Enterprise Resource Planning (ERP) system. Steps have been developed to reconcile daily and monthly activity going forward. The County has also opened up a new bank account to better review, record, and reconcile transactions. The Fiscal Office is working closely with the Treasurer's Office to ensure information recorded in Treasurer's World reconciles to FAMIS.	6/30/18	Amy Himmelein
2016-002	The Department of Development issued a formal policy manual on June 30, 2017 which requires background and credit checks and includes steps for collecting delinquent loans. All loans have been entered in Portfol and Portfol is being verified for accuracy. All borrowers will receive current invoices. The Department is also hiring a Loan Portfolio Manager.	12/31/2017	Ted Carter
2016-003	A certificate of estimated resources was completed in January 2017 for 2017. The budget commission issued a Does Not Exceed Certificate indicating the appropriations did not exceed estimated resources.	1/31/2017	Maggie Keenan
2016-004	A new revenue subobject will be established by Job and Family Services specifically for Mandated Share deposits and map this new code to Project Code 900 in CFIS.	12/31/2017	Walter Parfejewiec
2016-005	Job and Family Services will add Service Month Adjustments to the JFS02728 Monthly Checklist to verify this process is completed each month	12/31/2017	Walter Parfejewiec
2016-006	The County will more closely inspect ODJFS requirements on their web-site in addition to the templates they provide. The County will also fill the vacant Grant Coordinator position.	2/28/2018	Amy Himmelein

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CUYAHOGA COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2010-03	Several funds had negative cash fund balances, contrary to Ohio Rev. Code § 5705.10(I)	Partially Corrected	The County continues to work on correcting this issue as evidenced by the comment being moved to the management letter. The County is working on adjusting rates and timing of internal service charges which is the reason for the recurrence.
2010-04	Several funds had appropriations in excess of total estimated resources, contrary to Ohio Rev. Code § 5705.39	Partially Corrected	The County did not have any violations as fiscal year end as in previous years. At the beginning of 2017, the County received a certificate indicating that total appropriations from each fund do not exceed the official estimate of resources from the budget commission. Therefore, the County does not expect this finding to be repeated.
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.	Corrective Action Taken and Finding is Fully Corrected	
2015-006	Several instances where the caseworker utilized the old income guidelines when determining eligibility for program benefits.	Corrective Action Taken and Finding is Fully Corrected	
2013-001	There is an unreconciled book over bank balance difference reflected in the year-end reconciliation.	Partially Corrected	This issue reoccurs due to multiple legacy systems that do not integrate with each other. The County has committed resources to reconcile the bank and book balances prior to the implementation of the Enterprise Resource Planning (ERP) system. Steps have been developed to reconcile daily and monthly activity going forward. The County has also opened up a new bank account to better review, record, and reconcile transactions. The Fiscal Office is working closely with the Treasurer's Office to ensure information recorded in Treasurer's World reconciles to FAMIS.

CUYAHOGA COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016

2013-008	Several adjustments to the County's Federal Schedule were required.	Partially Corrected	The County continually strives to create a complete and accurate Federal Schedule. Constantly changing guidelines from grantors and the vast diversity of grants the County receives create a challenge in completing this goal. In the future, the County will work more closely with agencies to ensure the amounts are properly reported. The County is also in the process of filling the vacant Grant Coordinator position to assist in completing the Federal Schedule
2014-003	No formal procedures for updating real estate tax rates are in place.	Corrective Action Taken and Finding is Fully Corrected	

A nighttime photograph of the Cleveland skyline. The Terminal Tower is on the left, and the Hilton Hotel is on the right. The text "CUYAHOGA COUNTY Ohio" is overlaid in the upper center.

CUYAHOGA COUNTY Ohio

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2016**

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Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



Dennis G. Kennedy, CPA

Cuyahoga County Fiscal Officer

Prepared by The Cuyahoga County Fiscal Department:

Amy Himmelein, CPA

Controller

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Introductory Section

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June 30, 2017

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, 2016. 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 either by 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, 2016, 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, 2016 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), the Cleveland Museum of Art, the 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, Cleveland West Side Market, and the NASA John H. Glenn Research Center at Lewis Field.

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

The County's location on Lake Erie and the Cuyahoga River provides a setting for many water recreation facilities and offerings, including 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 welcomes approximately five million visitors per year making it the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland 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 took advantage of 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.

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

General Information

The State established Cuyahoga County on February 8, 1808, and the County became fully independent in 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 2016 is 1,249,352.

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, 25, 26, 29 and 30.

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. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2017 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 2016, the County's average unemployment rate was 5.4 percent, up from 5.0 percent a year ago, which ranks the County 51st amongst the other 88 counties in Ohio. Ohio's average unemployment rate, at 4.9 percent in December 2016 remained the same from December 2015. The national average unemployment rate fell from 5.3 percent in 2015 to 4.9 percent in 2016.

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 economic 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.

The convention complex on the Mall was completed in 2016 with the opening of the Hilton Cleveland Downtown Hotel, just in time for the Republican National Convention. 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.

After a fifteen month, \$50 million renovation, Public Square reopened to the public on June 30. The reimagined design is intended to better connect Public Square, the Malls, and the lakefront for pedestrians to enjoy. The renovation was an immediate hit with residents, downtown businesses, and tourists and has brought new life to the old square and its quadrants. The newly renovated park features a singular layout along with other great features such as a café, a water fountain, an ice rink, a lush lawn with a natural amphitheater, a walking promenade, and a speaker's terrace.

The County is corporate headquarters to four corporations with annual revenues of more than one billion dollars each. These corporations include Progressive Corporation, Parker-Hannifin Corporation, The Sherwin Williams Company, 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 2016, the County purchased 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. The design of the new ERP system began in 2016 and will continue throughout 2017 with a phased-in implementation plan that will be executed in 2018.

STRATEGIC PRIORITIES

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

Economic Growth and Opportunity

The County takes a multifaceted approach to economic 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, and attraction of businesses to the region, and to helping residents get the training and skills they need to compete for good jobs and advance in their careers.

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.

Last year, the Cuyahoga Job and Family Services (CJFS) opened the new Workforce Opportunity Resource Center (WORC) to promote the economic well-being and prosperity for all County residents. The new WORC locations offer free education services, occupational training, and supportive services such as financial literacy and career counseling for residents who struggle with unemployment and underemployment. The new space joins partners so that clients can receive critical services in one convenient area. WORC aims to serve approximately 1,400 clients every year to help them train and reconnect to the job market.

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.

In 2016, Cuyahoga County created Scam Squad, a task force that unites the social service and nonprofit agencies that work with the County’s older residents with the local, state, and federal enforcement agencies that investigate fraud. The goal of Scam Squad is to rapidly identify current fraud threats to older residents, ensure scam reports reach the appropriate enforcement agencies, make sure victims get a “warm hand-off” if they must be referred, encourage victim and near-victims to report scams, and arm seniors with information that they need to spot and avoid scams.

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.

To meet the needs of the County’s growing senior population, the County is working on developing programs that incorporate continuing education and learning, health and wellness options, classes in the latest technology, as well as civic and community engagement options. In February 2016, the Cuyahoga County Division of Senior and Adult Services (DSAS) launched the Cuyahoga County Senior Center Innovation Project (CCSIP) and awarded planning grants of \$25,000 to four senior center collaboratives. This project was launched to challenge, and also support, Cuyahoga County senior centers to reimagine how they do business and serve seniors in their neighborhoods. Currently, the County funds a total of twenty-eight service providers at forty senior centers located throughout the County. The County estimates that its senior population will grow approximately 31 percent from 2016 through 2030.

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:

- On June 1, 2016, the Hilton Cleveland Downtown opened in time for the Republican National Convention. The hotel features a 32-story tower filled with 600 guest rooms positioned atop a four-story podium of ballrooms, meeting space, retail space, and lobby. Situated on the site of the former Cuyahoga County Administration Building, the \$272 million project is employing 2,800 workers on the construction job and will offer more than 350 full-time jobs at the hotel.
- The 2016 Republican National Convention was held July 18 through July 21, 2016 at Quicken Loans Arena in Cleveland, Ohio. The event marked the third time Cleveland has hosted the Republican National Convention and the first since 1936. An estimated \$180 million in direct spending was generated into the local economy from the convention. The convention was a great opportunity for Cleveland to show off its revitalized public spaces, including Public Square and East 4th Street, and demonstrate its ability to host large events in the future.
- Cuyahoga County is committed to delivering high quality infrastructure improvements for the advancement of Cuyahoga County. The County’s Public Works department administers the County Road Maintenance Reimbursement Program, which is designed to spend County dollars wisely by funding preventive maintenance so projects will last longer and not require larger capital projects in the future. In 2016, the program allocated over \$1 million among 33 local municipalities. Additionally, the Public Works Department, on behalf of local municipalities, invested \$32.5 million in 2016 on a total of eleven road and bridge construction projects throughout the County.
- The Cuyahoga County Department of Development received \$500,000 in Supplemental USEPA Brownfield Revolving Loan Fund funds for critical clean-up projecting in Cuyahoga communities. Since its initial award to the County in 1997, this funding source has been an essential part of the redevelopment of 18 brownfield sites throughout the County. Clean-ups have totaled over 150 acres, have created and/or retained over 2,200 jobs, and leveraged over \$450 million in redevelopment.

- First Year Cleveland – an initiative aimed at reducing infant mortality in Cleveland and Cuyahoga County was awarded more than \$2.9 million from the Ohio Department of Medicaid. Cuyahoga County is one of nine Ohio communities engaged through the Ohio Department of Medicaid to identify innovative projects that connect at-risk women and infants to quality health care and care management.
- The County expanded the successful Universal Pre-Kindergarten (UPK) program to enhance high quality education to young children in Cuyahoga County. Viewing the expansion of high quality preschool as transformative for our children and the future of our communities, Cuyahoga County, along with significant help from private and philanthropic partners, raised over \$22 million in private/public funds to expand program services and double UPK spots throughout 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, 2015. 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, 2016 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, 2016

Elected Officials

County Council

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

Other Elected Officials

County Executive	Armond Budish
County Prosecutor	Timothy McGinty (3)

Court Elected Officials

Eighth District Court of Appeals .	Judge Kathleen Ann Keough, 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 Larry A. Jones, Sr.	Judge Mary Eileen 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 (4)
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 (5)
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 (6)

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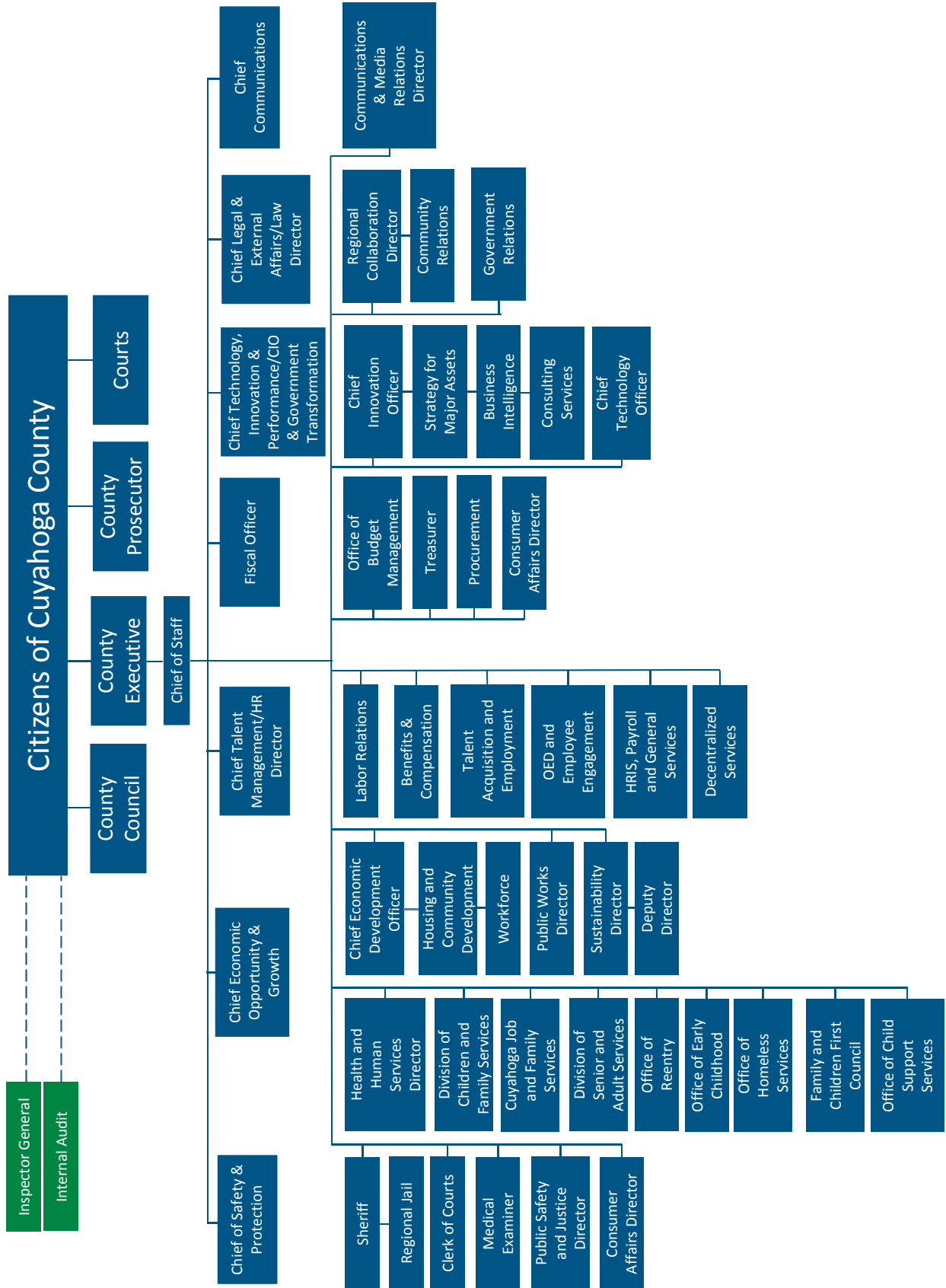
Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2016

Domestic Relations	Judge Rosemary Grdina Gold, Administrative Judge
Judge Leslie Ann Celebrezze	Judge Francine B. Goldberg
Judge Cheryl S. Karner (7)	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'Malley	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	Theodore Carter
Director of Internal Audit	Cory Swaisgood
Director of Law	Robert Triozzi
Director of Health and Human Services	Thomas Pristow
Director of Public Works	Michael Dever
Fiscal Officer	Dennis Kennedy
Medical Examiner	Dr. Thomas Gilson
Sheriff	Clifford Pinkney

- (1) Replaced by Nan Baker. January 2, 2017
- (2) Replaced by Scott M. Tuma, January 2, 2017
- (3) Replaced by Michael C. O'Malley, January 3, 2017
- (4) Replaced by Judge Michael Shaughnessy, January 11, 2017
- (5) Replaced by Judge Sherrie Miday, January 5, 2017
- (6) Replaced by Judge Kelly Ann Gallagher, January 1, 2017
- (7) Replaced by Judge Tonya R. Jones, January 19, 2017





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, 2015

Executive Director/CEO

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, 2016, 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 76.1 percent, 94.1 percent, and 96.5 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. The MetroHealth System 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.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801

Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361

www.ohioauditor.gov

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, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, 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.

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 June 30, 2017, 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 "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(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, 2016. 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 2016 are as follows:

- Construction completed on the County's new convention center hotel. The hotel provides much needed lodging for conference attendees at the Huntington Convention Center and Global Center for Health Innovation.
- The County reports 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. During 2016, Ohio Public Employment Retirement System (OPERS) reported a significant increased difference between projected and actual earnings on investments. This affected the County's pension deferred outflows and net pension liability.

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 2016?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources and liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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 2016 this support amounted to \$32,472,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. During 2016, the County paid \$36,000,000 in capital lease payment and \$5,350,000 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.

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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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 funds are the sanitary engineer and county parking garage funds. 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 2016 compared to 2015:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$1,685,456	\$1,812,518	\$74,360	\$82,932	\$1,759,816	\$1,895,450
Capital Assets, Net	1,326,714	1,324,767	55,388	41,975	1,382,102	1,366,742
<i>Total Assets</i>	<u>3,012,170</u>	<u>3,137,285</u>	<u>129,748</u>	<u>124,907</u>	<u>3,141,918</u>	<u>3,262,192</u>
Deferred Outflows of Resources						
Pension	195,956	62,616	4,039	1,283	199,995	63,899
Deferred Amount on Refunding	1,850	2,055	0	0	1,850	2,055
<i>Total Deferred Outflows of Resources</i>	<u>197,806</u>	<u>64,671</u>	<u>4,039</u>	<u>1,283</u>	<u>201,845</u>	<u>65,954</u>
Liabilities						
Current Liabilities	81,559	102,619	2,996	1,952	84,555	104,571
Long-term Liabilities						
Due within one Year	81,713	76,440	929	673	82,642	77,113
Due in More than one Year						
Net Pension Liability	515,421	358,970	10,435	7,180	525,856	366,150
Other Amounts	1,423,370	1,505,835	10,137	11,271	1,433,507	1,517,106
<i>Total Liabilities</i>	<u>2,102,063</u>	<u>2,043,864</u>	<u>24,497</u>	<u>21,076</u>	<u>2,126,560</u>	<u>2,064,940</u>
Deferred Inflows of Resources						
Pension	14,077	10,360	202	126	14,279	10,486
Property Taxes	342,250	332,699	0	0	342,250	332,699
<i>Total Deferred Inflows of Resources</i>	<u>356,327</u>	<u>343,059</u>	<u>202</u>	<u>126</u>	<u>356,529</u>	<u>343,185</u>
Net Position						
Net Investment in Capital Assets	409,359	394,147	43,757	30,584	453,116	424,731
Restricted	554,337	566,304	0	0	554,337	566,304
Unrestricted (Deficit)	(212,110)	(145,418)	65,331	74,404	(146,779)	(71,014)
<i>Total Net Position</i>	<u>\$751,586</u>	<u>\$815,033</u>	<u>\$109,088</u>	<u>\$104,988</u>	<u>\$860,674</u>	<u>\$920,021</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." 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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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

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. The significant increase for governmental activities and business-type activities in total deferred outflow of resources in 2016 was due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Governmental activities current liabilities decreased because there were no more payables associated with the construction of the convention center hotel due to its completion. Capital assets in business-type activities increased due to major renovations to the Huntington Park parking garage. This renovation also increased contracts payable in current liabilities.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2016 and 2015:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Program Revenues						
Charges for Services and						
Operating Assessments	\$168,700	\$130,147	\$31,918	\$31,406	\$200,618	\$161,553
Operating Grants, Contributions						
and Interest	435,149	388,285	0	0	435,149	388,285
Capital Grants and Contributions	44,672	49,909	1,583	138	46,255	50,047
<i>Total Program Revenues</i>	<u>648,521</u>	<u>568,341</u>	<u>33,501</u>	<u>31,544</u>	<u>682,022</u>	<u>599,885</u>
General Revenues						
Property Taxes	290,222	343,192	0	0	290,222	343,192
Sales Taxes	278,394	257,703	0	0	278,394	257,703
Hotel/Lodging Taxes	4,786	4,557	0	0	4,786	4,557
Excise Tax	13,821	13,889	0	0	13,821	13,889
Payments in Lieu of Taxes	15,971	15,561	0	0	15,971	15,561
Grants and Entitlements	40,265	39,505	0	0	40,265	39,505
Gain on Sale of Capital Assets	9	610	16	0	25	610
Unrestricted Contributions	27	5	0	0	27	5
Interest	9,721	8,477	0	0	9,721	8,477
Other	16,374	18,611	266	104	16,640	18,715
<i>Total General Revenues</i>	<u>669,590</u>	<u>702,110</u>	<u>282</u>	<u>104</u>	<u>669,872</u>	<u>702,214</u>
<i>Total Revenues</i>	<u>1,318,111</u>	<u>1,270,451</u>	<u>33,783</u>	<u>31,648</u>	<u>1,351,894</u>	<u>1,302,099</u>
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	112,591	115,331	0	0	112,591	115,331
External Portion	28,842	0	0	0	28,842	0
Judicial	387,347	374,785	0	0	387,347	374,785
Public Works	55,039	39,236	0	0	55,039	39,236
Health and Safety	114,084	115,706	0	0	114,084	115,706
Social Services	504,455	487,501	0	0	504,455	487,501
Community Development	111,220	94,502	0	0	111,220	94,502
Interest and Fiscal Charges	66,742	66,587	0	0	66,742	66,587
Sanitary Engineer	0	0	26,324	24,411	26,324	24,411
Airport	0	0	1,517	1,788	1,517	1,788
Parking Garage	0	0	2,007	2,215	2,007	2,215
Information Systems	0	0	1,073	1,255	1,073	1,255
<i>Total Program Expenses</i>	<u>1,380,320</u>	<u>1,293,648</u>	<u>30,921</u>	<u>29,669</u>	<u>1,411,241</u>	<u>1,323,317</u>
<i>Increase (Decrease) in Net</i>						
<i>Position before Transfers</i>	(62,209)	(23,197)	2,862	1,979	(59,347)	(21,218)
Transfers	(1,238)	(964)	1,238	964	0	0
<i>Change in Net Position</i>	<u>(63,447)</u>	<u>(24,161)</u>	<u>4,100</u>	<u>2,943</u>	<u>(59,347)</u>	<u>(21,218)</u>
Net Position Beginning of Year	815,033	839,194	104,988	102,045	920,021	941,239
Net Position End of Year	<u>\$751,586</u>	<u>\$815,033</u>	<u>\$109,088</u>	<u>\$104,988</u>	<u>\$860,674</u>	<u>\$920,021</u>

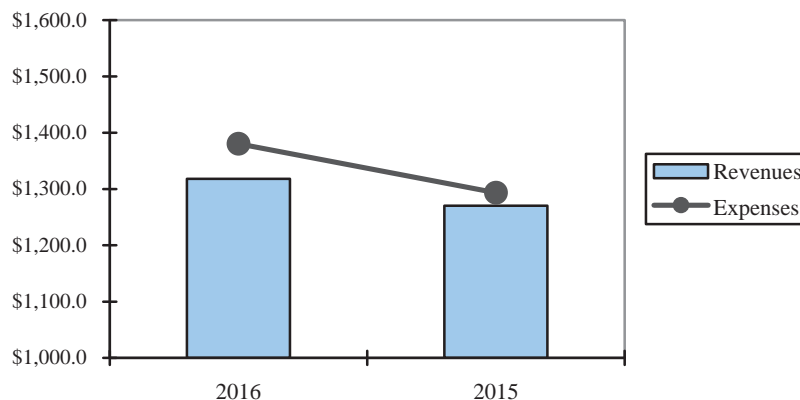
Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Overall, total revenues and total expenses remained constant from 2015 to 2016. Several items to note include the following activities.

- Property tax revenue decreased due to a decrease in the amount of outstanding delinquencies.
- Charges for services increased in several agencies including the recorder's office, the board of elections and courts.
- Operating grants increased due to the timing of grant revenue.

Graph 1
Governmental Revenues and Expenses
(In Millions)

	2016	2015
Revenues	\$1,318.1	\$1,270.5
Expenses	1,380.3	1,293.6



Revenues and expenses in the business-type activities held fairly constant between 2015 and 2016. 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 2016:

- Outpatient visits increased 13.3 percent.
- Hospital patient days decreased 0.9 percent.
- Total surgical volumes increased 6.2 percent.
- Emergency room visits increased 21.5 percent.
- Total net position increased by \$95,000 for the year.

Cuyahoga County, Ohio
Management's Discussion and Analysis
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(Unaudited)

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 \$1,131.6 million. Approximately \$211.6 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.

General fund revenues and expenditures remained consistent with the prior year. Community development expenses increased due to payments to Gateway and the inception of new loans. Excise tax revenue decreased because the revenue is now fully restricted for sport facility improvements and no longer available for general fund purposes.

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

The board of developmental disabilities fund had a decrease in fund balance; however, the decrease was less than the prior year due to a slight increase in intergovernmental revenue and expenses remaining constant.

The Global Center for Health Innovation fund had a decrease in fund balance because the amount remaining from construction funds of the facility were transferred to the convention center hotel construction fund. These monies were allowable to use for any construction related to the convention center complex.

The convention center hotel construction fund saw a significant decrease in capital outlay expenses as construction completed on the hotel.

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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

General Fund Budgeting Highlights

Provisions for budgeting are prescribed by Ohio Revised Code Chapter 5705. Essentially, the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During 2016, 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 \$14,787,070 more than certification primarily due to receiving more sales tax and charges for services revenue than expected. Actual expenditures were \$15,003,628 less than appropriations due mainly to the diligence of management to control expenses.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2016 values compared to 2015.

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$86,599	\$87,341	\$6,505	\$6,505	\$93,104	\$93,846
Construction in Progress	72,956	272,368	14,989	618	87,945	272,986
Land Improvements	4,115	4,657	6,238	6,819	10,353	11,476
Utility Plant	0	0	21,212	22,153	21,212	22,153
Buildings, Structures and Improvements	1,056,213	852,305	2,351	2,644	1,058,564	854,949
Furniture, Fixtures and Equipment	21,695	19,397	1,668	1,924	23,363	21,321
Vehicles	2,483	2,376	2,425	1,312	4,908	3,688
Right to Use Community Center	1,359	1,510	0	0	1,359	1,510
Infrastructure	81,294	84,813	0	0	81,294	84,813
Total Capital Assets	<u>\$1,326,714</u>	<u>\$1,324,767</u>	<u>\$55,388</u>	<u>\$41,975</u>	<u>\$1,382,102</u>	<u>\$1,366,742</u>

Governmental activities increased a moderate \$2 million. The largest change was the completion of construction on the convention center hotel. This completion resulted in a decrease in construction in progress and an increase in buildings as the hotel was capitalized. Business-type activities construction in progress increased as a result of major renovations to the Huntington Park parking garage. 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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$242,796	\$262,455	\$0	\$0	\$242,796	\$262,455
Self-Supported Bonds	0	0	0	0	0	0
Revenue Bonds	597,516	629,675	0	0	597,516	629,675
Certificates of Participation	256,864	256,864	0	0	256,864	256,864
ODOD Loans	0	500	0	0	0	500
OPWC Loans	626	688	238	279	864	967
ODOT Loans	1,778	2,454	0	0	1,778	2,454
OWDA Loans	0	0	10,339	11,112	10,339	11,112
Bond Anticipation Notes	0	0	0	0	0	0
Capital Leases	378,557	402,037	0	0	378,557	402,037
Compensated Absences	26,946	27,602	489	553	27,435	28,155
Net Pension Liability						
OPERS	500,903	344,628	10,435	7,180	511,338	351,808
STRS	14,518	14,342	0	0	14,518	14,342
Total	<u>\$2,020,504</u>	<u>\$1,941,245</u>	<u>\$21,501</u>	<u>\$19,124</u>	<u>\$2,042,005</u>	<u>\$1,960,369</u>

The County's debt decreased due to normal repayments. The net pension liability for OPERS increased significantly due to an increase in OPERS' difference between projected and actual earnings on investments.

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 2017 and Moody's ratings were downgraded to an "Aa2" and "Aa2" and Standard & Poor's affirmed their ratings. Both firms indicated a stable outlook.

The County's overall legal debt margin was \$522 million at December 31, 2016. 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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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, 2016

	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	\$633,399,368	\$69,463,841	\$702,863,209	\$15,791,000	\$762,637
Cash and Cash Equivalents:					
In Segregated Accounts	6,663,288	0	6,663,288	0	0
In Segregated Capital Accounts	0	0	0	0	11,424,065
With Fiscal Agents	59,220,096	35,905	59,256,001	0	0
Investments	0	0	0	412,117,000	0
Materials and Supplies Inventory	0	29,007	29,007	15,498,000	3,860
Accrued Interest Receivable	1,483,248	0	1,483,248	0	0
Accounts Receivable	9,630,285	855,440	10,485,725	122,546,000	655,146
Other Receivable	0	0	0	41,413,000	0
Internal Balances	41,106,726	(41,106,726)	0	0	0
Intergovernmental Receivable	84,603,597	0	84,603,597	0	0
Lease Receivable from Primary Government	0	0	0	0	300,802,180
Prepaid Items	1,900,870	0	1,900,870	6,354,000	106,531
Sales Taxes Receivable	71,931,977	0	71,931,977	0	0
Property Taxes Receivable	395,974,355	0	395,974,355	0	0
Special Assessments Receivable	0	45,070,383	45,070,383	0	0
Loans Receivable	78,740,003	13,066	78,753,069	0	0
Loans Receivable from Component Unit	300,802,180	0	300,802,180	0	0
Net Pension Asset	0	0	0	2,093,000	0
Other Assets	0	0	0	18,127,000	0
Nondepreciable Capital Assets	159,555,045	21,494,169	181,049,214	46,688,000	0
Depreciable Capital Assets, Net	1,167,159,019	33,893,417	1,201,052,436	328,198,000	1,232,574
<i>Total Assets</i>	<u>3,012,170,057</u>	<u>129,748,502</u>	<u>3,141,918,559</u>	<u>1,008,825,000</u>	<u>314,986,993</u>
Deferred Outflows of Resources					
Pension	195,956,523	4,038,535	199,995,058	217,642,000	0
Deferred Amount on Refunding	1,849,760	0	1,849,760	4,183,000	0
<i>Total Deferred Outflows of Resources</i>	<u>197,806,283</u>	<u>4,038,535</u>	<u>201,844,818</u>	<u>221,825,000</u>	<u>0</u>
Liabilities					
Accounts Payable	30,787,132	1,498,952	32,286,084	55,797,000	1,509,267
Accrued Wages	7,780,184	143,490	7,923,674	40,209,000	0
Contracts Payable	5,101,683	1,053,874	6,155,557	0	0
Other Liabilities	0	0	0	7,546,000	0
Intergovernmental Payable	18,370,641	299,635	18,670,276	13,534,000	0
Retainage Payable	336,588	0	336,588	0	0
Accrued Interest Payable	4,116,629	0	4,116,629	3,305,000	0
Claims Payable	15,066,505	0	15,066,505	0	0
Unearned Revenue	0	0	0	0	907,612
Long-Term Liabilities:					
Due Within One Year	81,713,358	928,798	82,642,156	55,766,000	21,830,309
Due In More Than One Year					
Net Pension Liability (See Note 18)	515,420,976	10,435,487	525,856,463	0	0
Other Amounts	1,423,369,747	10,136,883	1,433,506,630	856,481,000	278,971,871
<i>Total Liabilities</i>	<u>2,102,063,443</u>	<u>24,497,119</u>	<u>2,126,560,562</u>	<u>1,032,638,000</u>	<u>303,219,059</u>
Deferred Inflows of Resources					
Pension	14,077,562	201,634	14,279,196	10,956,000	0
Property Taxes	342,249,888	0	342,249,888	0	0
<i>Total Deferred Inflows of Resources</i>	<u>\$356,327,450</u>	<u>\$201,634</u>	<u>\$356,529,084</u>	<u>\$10,956,000</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2016

	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	\$409,359,344	\$43,757,395	\$453,116,739	\$152,981,000	\$1,232,574
Restricted for:					
Capital Projects	96,039,640	0	96,039,640	0	0
Health and Human Services	98,792,385	0	98,792,385	0	0
Motor Vehicle	55,782,001	0	55,782,001	0	0
Developmental Disabilities	117,470,895	0	117,470,895	0	0
Community Development Programs	58,087,443	0	58,087,443	0	0
Children's Services	10,549,568	0	10,549,568	0	0
Alcohol and Drug Preventative Services	18,341,980	0	18,341,980	0	0
Health and Safety Services	14,350,528	0	14,350,528	0	0
Land Reutilization	546,792	0	546,792	0	0
Tax Assessment Operations	24,568,580	0	24,568,580	0	0
Judicial Services	28,031,593	0	28,031,593	0	0
Infrastructure System Operations	910,338	0	910,338	0	0
Convention Center Hotel Operations	4,756,077	0	4,756,077	0	0
Unclaimed Monies	13,349,611	0	13,349,611	0	0
Other Purposes	12,759,033	0	12,759,033	0	0
MetroHealth System					
Expendable	0	0	0	52,004,000	0
Nonexpendable	0	0	0	13,427,000	0
Unrestricted (Deficit)	(212,110,361)	65,330,889	(146,779,472)	(31,356,000)	10,535,360
Total Net Position	\$751,585,447	\$109,088,284	\$860,673,731	\$187,056,000	\$11,767,934

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	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	\$112,591,107	\$42,251,267	\$199,576	\$8,354,127
Legislative and Executive - External Portion	28,842,443	27,154,909	0	0
Judicial	387,346,860	77,486,409	58,372,127	0
Public Works	55,039,516	2,089,759	30,867,972	20,839,292
Health and Safety	114,084,303	2,748,044	38,338,620	0
Social Services	504,455,320	6,777,071	276,551,802	0
Community Development	111,220,055	10,192,307	30,819,166	15,478,894
Interest and Fiscal Charges	66,742,183	0	0	0
<i>Total Governmental Activities</i>	<u>1,380,321,787</u>	<u>168,699,766</u>	<u>435,149,263</u>	<u>44,672,313</u>
Business-Type Activities:				
Sanitary Engineer	26,323,915	26,993,047	0	1,583,666
Airport	1,516,857	1,270,497	0	0
Parking Garage	2,007,289	2,667,960	0	0
Information Systems	1,073,335	986,580	0	0
<i>Total Business-Type Activities</i>	<u>30,921,396</u>	<u>31,918,084</u>	<u>0</u>	<u>1,583,666</u>
<i>Total - Primary Government</i>	<u>\$1,411,243,183</u>	<u>\$200,617,850</u>	<u>\$435,149,263</u>	<u>\$46,255,979</u>
Component Units				
MetroHealth System (1)	\$1,057,900,000	\$895,434,000	\$44,209,000	\$321,000
Cuyahoga County Convention Facilities Development Corporation	35,206,132	17,059,488	0	0
<i>Totals - Component Units</i>	<u>\$1,093,106,132</u>	<u>\$912,493,488</u>	<u>\$44,209,000</u>	<u>\$321,000</u>

General Revenues

Property Taxes Levied for:

General Purposes
General Obligation Bond Retirement
Health and Human Services
Children's Services
Developmental Disabilities

Sales Taxes Levied for General Purposes

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

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
(\$61,786,137)	\$0	(\$61,786,137)	\$0	\$0
(1,687,534)	0	(1,687,534)	0	0
(251,488,324)	0	(251,488,324)	0	0
(1,242,493)	0	(1,242,493)	0	0
(72,997,639)	0	(72,997,639)	0	0
(221,126,447)	0	(221,126,447)	0	0
(54,729,688)	0	(54,729,688)	0	0
(66,742,183)	0	(66,742,183)	0	0
(731,800,445)	0	(731,800,445)	0	0
0	2,252,798	2,252,798	0	0
0	(246,360)	(246,360)	0	0
0	660,671	660,671	0	0
0	(86,755)	(86,755)	0	0
0	2,580,354	2,580,354	0	0
(731,800,445)	2,580,354	(729,220,091)	0	0
0	0	0	(117,936,000)	0
0	0	0	0	(18,146,644)
0	0	0	(117,936,000)	(18,146,644)
10,136,952	0	10,136,952	0	0
21,035,497	0	21,035,497	0	0
166,635,653	0	166,635,653	0	0
9,524,267	0	9,524,267	0	0
82,889,684	0	82,889,684	0	0
278,394,403	0	278,394,403	0	0
4,785,582	0	4,785,582	0	0
13,821,788	0	13,821,788	0	0
15,971,373	0	15,971,373	0	0
40,264,826	0	40,264,826	0	0
8,894	15,822	24,716	0	0
27,000	0	27,000	0	0
9,720,633	8	9,720,641	5,363,000	15,212,393
16,373,836	266,382	16,640,218	112,668,000	5,391,265
669,590,388	282,212	669,872,600	118,031,000	20,603,658
(1,237,873)	1,237,873	0	0	0
668,352,515	1,520,085	669,872,600	118,031,000	20,603,658
(63,447,930)	4,100,439	(59,347,491)	95,000	2,457,014
815,033,377	104,987,845	920,021,222	186,961,000	9,310,920
\$751,585,447	\$109,088,284	\$860,673,731	\$187,056,000	\$11,767,934

Cuyahoga County, Ohio

Balance Sheet Governmental Funds December 31, 2016

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$124,561,136	\$30,986,618	\$40,154,192	\$100,002,450
Cash and Cash Equivalents In Segregated Accounts	2,065,979	0	0	956,582
Accrued Interest Receivable	1,427,711	0	0	0
Accounts Receivable	6,418,038	635,283	0	0
Interfund Receivable	44,711,485	5,319,150	0	0
Intergovernmental Receivable	15,533,372	16,037,131	2,806,905	10,243,444
Sales Taxes Receivable	71,931,977	0	0	0
Property Taxes Receivable	13,852,413	93,345,317	70,379,264	107,025,611
Loans Receivable	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	13,349,611	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	1,441	0	0	0
Total Assets	\$293,853,163	\$146,323,499	\$113,340,361	\$218,228,087
Liabilities				
Accounts Payable	\$2,354,188	\$5,913,945	\$1,454,557	\$3,009,480
Accrued Wages	3,392,297	1,725,046	118,617	1,220,423
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	1,732,578	3,414,487	110,898	965,611
Interfund Payable	357,519	58,556	2,869	0
Total Liabilities	7,836,582	11,112,034	1,686,941	5,195,514
Deferred Inflows of Resources				
Property Taxes	11,973,122	80,680,416	60,830,351	92,504,605
Unavailable Revenue	37,617,894	26,473,536	11,954,538	20,257,218
Total Deferred Inflows of Resources	49,591,016	107,153,952	72,784,889	112,761,823
Fund Balances				
Nonspendable	13,349,611	0	0	0
Restricted	0	28,057,513	38,868,531	100,270,750
Assigned	7,392,811	0	0	0
Unassigned (Deficit)	215,683,143	0	0	0
Total Fund Balances	236,425,565	28,057,513	38,868,531	100,270,750
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$293,853,163	\$146,323,499	\$113,340,361	\$218,228,087

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Convention Center Hotel Construction	Other Governmental Funds	Total Governmental Funds
\$0	\$13,575,842	\$277,162,817	\$586,443,055
0	0	3,640,727	6,663,288
0	0	55,537	1,483,248
0	0	1,931,655	8,984,976
0	0	0	50,030,635
0	0	39,982,745	84,603,597
0	0	0	71,931,977
0	0	111,371,750	395,974,355
300,802,180	0	78,740,003	379,542,183
0	0	0	13,349,611
7,395	52,663	59,158,597	59,220,096
<u>\$300,809,575</u>	<u>\$13,628,505</u>	<u>\$572,043,831</u>	<u>\$1,658,227,021</u>
\$0	\$0	\$14,514,907	\$27,247,077
0	0	905,958	7,362,341
0	2,419,934	2,681,749	5,101,683
0	336,588	0	336,588
0	0	9,043,585	15,267,159
0	0	5,366,210	5,785,154
0	2,756,522	32,512,409	61,100,002
0	0	96,261,394	342,249,888
0	0	26,963,573	123,266,759
0	0	123,224,967	465,516,647
0	0	0	13,349,611
300,809,575	10,871,983	420,365,865	899,244,217
0	0	0	7,392,811
0	0	(4,059,410)	211,623,733
300,809,575	10,871,983	416,306,455	1,131,610,372
<u>\$300,809,575</u>	<u>\$13,628,505</u>	<u>\$572,043,831</u>	<u>\$1,658,227,021</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2016*

Total Governmental Fund Balances		\$1,131,610,372
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		1,326,714,064
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	53,724,467	
Sales Taxes	27,403,476	
Intergovernmental	41,910,788	
Charges for Services	228,028	
Total	<u>123,266,759</u>	
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	(6,272,220)	
Internal Balances	177,722	
Capital Assets	(582,189)	
Deferred Outflows	(10,096,339)	
Net Pension Liability	26,088,722	
Deferred Inflows	504,085	
Compensated Absences	1,066,460	
Total	<u>10,886,241</u>	
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(4,116,629)
Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.		1,849,760
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	195,956,523	
Deferred Inflows - Pension	(14,077,562)	
Net Pension Liability	(515,420,976)	
Total	<u>(333,542,015)</u>	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Unvoted General Obligation Bonds	(242,795,758)	
Certificates of Participation	(256,864,058)	
Revenue Bonds	(597,515,568)	
Loans Payable	(2,404,204)	
Capital Lease Payable	(378,556,966)	
Compensated Absences	(26,946,551)	
Total	<u>(1,505,083,105)</u>	
Net Position of Governmental Activities		<u>\$751,585,447</u>

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, 2016

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$11,932,086	\$83,103,666	\$54,072,629	\$92,195,331
Sales Tax	277,003,274	0	0	0
Hotel/Lodging Taxes	4,785,582	0	0	0
Excise Tax	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Charges for Services	84,031,278	393,213	8,140	4,193,880
Licenses and Permits	87,050	0	0	0
Fines and Forfeitures	7,823,230	0	0	0
Intergovernmental	43,611,003	161,643,366	3,542,557	89,389,120
Interest	7,783,703	0	0	0
Contributions and Donations	27,000	294,602	0	51,536
Other	10,373,161	503,278	236,603	1,379,150
<i>Total Revenues</i>	<u>447,457,367</u>	<u>245,938,125</u>	<u>57,859,929</u>	<u>187,209,017</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	74,949,363	0	0	0
Judicial	251,611,169	0	21,787,774	0
Public Works	0	0	0	0
Health and Safety	258,826	0	32,472,000	0
Social Services	6,754,041	207,032,538	10,675,790	193,965,739
Community Development	12,839,481	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	1,362,369	3,867,480	0	0
Interest and Fiscal Charges	3,184,802	454,881	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>350,960,051</u>	<u>211,354,899</u>	<u>64,935,564</u>	<u>193,965,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>96,497,316</u>	<u>34,583,226</u>	<u>(7,075,635)</u>	<u>(6,756,722)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	105,500	0	0	48,365
Inception of Capital Lease	0	2,044,600	0	0
Transfers In	20,246,017	318,991	1,000,000	0
Transfers Out	(142,848,533)	0	(479)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(122,497,016)</u>	<u>2,363,591</u>	<u>999,521</u>	<u>48,365</u>
<i>Net Change in Fund Balances</i>	<u>(25,999,700)</u>	<u>36,946,817</u>	<u>(6,076,114)</u>	<u>(6,708,357)</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>262,425,265</u>	<u>(8,889,304)</u>	<u>44,944,645</u>	<u>106,979,107</u>
<i>Fund Balances End of Year</i>	<u>\$236,425,565</u>	<u>\$28,057,513</u>	<u>\$38,868,531</u>	<u>\$100,270,750</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	\$83,421,673	\$324,725,385
0	0	0	277,003,274
0	0	0	4,785,582
0	0	13,821,788	13,821,788
0	0	15,971,373	15,971,373
0	0	39,708,262	128,334,773
0	0	2,689,227	2,776,277
0	0	2,576,617	10,399,847
0	271,967	205,903,248	504,361,261
15,206,927	12,677	1,924,253	24,927,560
0	0	1,699,718	2,072,856
0	850	3,232,225	15,725,267
15,206,927	285,494	370,948,384	1,324,905,243
0	0	27,101,946	102,051,309
0	0	81,898,302	355,297,245
0	0	26,203,200	26,203,200
0	0	80,250,527	112,981,353
0	0	66,651,355	485,079,463
0	0	60,322,250	73,161,731
0	59,645,735	40,788,889	100,434,624
20,794,437	0	49,152,740	75,177,026
15,205,563	0	51,250,886	70,096,132
0	30,000	38,750	68,750
36,000,000	59,675,735	483,658,845	1,400,550,833
(20,793,073)	(59,390,241)	(112,710,461)	(75,645,590)
0	0	27,500	181,365
0	0	0	2,044,600
0	57,794,843	130,419,140	209,778,991
(26,794,843)	0	(45,373,009)	(215,016,864)
(26,794,843)	57,794,843	85,073,631	(3,011,908)
(47,587,916)	(1,595,398)	(27,636,830)	(78,657,498)
348,397,491	12,467,381	443,943,285	1,210,267,870
\$300,809,575	\$10,871,983	\$416,306,455	\$1,131,610,372

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, 2016*

Net Change in Fund Balances - Total Governmental Funds	(\$78,657,498)
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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	56,041,827	
Depreciation	(49,720,807)	
Total		6,321,020

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.	(4,373,829)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

Delinquent Property Taxes	(34,503,332)	
Sales Taxes	1,391,129	
Intergovernmental	(1,527,642)	
Charges for Services	33,960	
Other	(5,472)	
Total		(34,611,357)

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.	75,177,026
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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	155,339	
Amortization of Premium	3,407,427	
Amortization of Discount	(3,032)	
Deferred Charge on Refunding Amortization	(205,785)	
Total		3,353,949

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.	655,714
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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.	44,185,133
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Except for amounts reported as deferred inflows/outflows, changes in net pension liability are reported as pension expense in the statement of activities.	(71,013,839)
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Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities.

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

Change in Net Position	(3,877,501)	
Change in Internal Balance	156,845	
Change in Capital Assets	(88,936)	
Change in Deferred Outflows - Pension	2,009,338	
Change in Deferred Inflows - Pension	(300,529)	
Change in Net Pension Liability	(268,732)	
Change in Compensated Absences	(70,134)	
Total		(2,439,649)

Other financing sources, such as inception of capital lease, in the governmental funds increase long-term liabilities in the statement of net position.	(2,044,600)
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<i>Change in Net Position of Governmental Activities</i>	(\$63,447,930)
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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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,096,942	\$15,928,743	\$11,932,086	(\$3,996,657)
Sales Tax	241,207,139	251,866,622	272,209,140	20,342,518
Hotel/Lodging Taxes	5,844,279	6,505,634	4,084,309	(2,421,325)
Excise Tax	159,405	163,222	200,000	36,778
Charges for Services	69,354,836	71,713,237	83,067,033	11,353,796
Licenses and Permits	70,982	72,492	87,050	14,558
Fines and Forfeitures	7,119,683	7,287,737	8,372,703	1,084,966
Intergovernmental	57,543,284	59,007,077	42,876,319	(16,130,758)
Interest	6,576,811	6,879,314	8,393,454	1,514,140
Contributions and Donations	27,000	27,000	27,000	0
Other	6,887,981	6,934,449	9,923,503	2,989,054
<i>Total Revenues</i>	<u>407,888,342</u>	<u>426,385,527</u>	<u>441,172,597</u>	<u>14,787,070</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	102,656,355	92,828,741	85,741,612	7,087,129
Judicial	255,781,301	258,359,382	255,720,647	2,638,735
Health and Safety	438,439	522,460	305,379	217,081
Social Services	7,742,165	7,742,165	7,291,047	451,118
Community Development	28,182,774	27,277,695	22,168,130	5,109,565
Debt Service:				
Principal Retirement	0	0	500,000	(500,000)
<i>Total Expenditures</i>	<u>394,801,034</u>	<u>386,730,443</u>	<u>371,726,815</u>	<u>15,003,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,087,308</u>	<u>39,655,084</u>	<u>69,445,782</u>	<u>29,790,698</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	105,500	105,500	105,500	0
Advances Out	0	0	(14,812,710)	(14,812,710)
Transfers In	18,070,362	18,503,052	20,046,017	1,542,965
Transfers Out	(141,674,274)	(164,475,421)	(141,236,583)	23,238,838
<i>Total Other Financing Sources (Uses)</i>	<u>(123,498,412)</u>	<u>(145,866,869)</u>	<u>(135,897,776)</u>	<u>9,969,093</u>
<i>Net Change in Fund Balance</i>	<u>(110,411,104)</u>	<u>(106,211,785)</u>	<u>(66,451,994)</u>	<u>39,759,791</u>
Fund Balance Beginning of Year	189,159,774	189,159,774	189,159,774	0
Prior Year Encumbrances Appropriated	19,332,160	19,332,160	19,332,160	0
<i>Fund Balance End of Year</i>	<u>\$98,080,830</u>	<u>\$102,280,149</u>	<u>\$142,039,940</u>	<u>\$39,759,791</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,744,516	\$83,103,666	\$83,103,666	\$0
Charges for Services	400,723	400,723	400,723	0
Intergovernmental	136,503,761	174,679,259	160,892,711	(13,786,548)
Contributions and Donations	344,545	344,545	344,545	0
Other	120,325	366,636	275,140	(91,496)
<i>Total Revenues</i>	208,113,870	258,894,829	245,016,785	(13,878,044)
Expenditures				
Current:				
Social Services	263,085,125	252,660,227	232,905,933	19,754,294
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,971,255)	6,234,602	12,110,852	5,876,250
Other Financing Sources (Uses)				
Transfers In	0	8,439,250	318,991	(8,120,259)
<i>Net Change in Fund Balance</i>	(54,971,255)	14,673,852	12,429,843	(2,244,009)
Fund Deficit Beginning of Year	(41,658,622)	(41,658,622)	(41,658,622)	0
Prior Year Encumbrances Appropriated	34,240,546	34,240,546	34,240,546	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$62,389,331)</u>	<u>\$7,255,776</u>	<u>\$5,011,767</u>	<u>(\$2,244,009)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$55,184,793	\$70,817,765	\$54,072,629	(\$16,745,136)
Charges for Services	5,328	10,174	8,140	(2,034)
Intergovernmental	7,785,570	7,241,263	3,168,255	(4,073,008)
Other	174,566	333,372	266,719	(66,653)
<i>Total Revenues</i>	<u>63,150,257</u>	<u>78,402,574</u>	<u>57,515,743</u>	<u>(20,886,831)</u>
Expenditures				
Current:				
General Government:				
Judicial	27,939,020	27,688,541	26,803,218	885,323
Health and Safety	32,472,000	32,472,000	32,472,000	0
Social Services	14,252,772	14,114,726	12,128,576	1,986,150
<i>Total Expenditures</i>	<u>74,663,792</u>	<u>74,275,267</u>	<u>71,403,794</u>	<u>2,871,473</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,513,535)</u>	<u>4,127,307</u>	<u>(13,888,051)</u>	<u>(18,015,358)</u>
Other Financing Sources (Uses)				
Transfers In	592,801	18,174,665	1,000,000	(17,174,665)
Transfers Out	(9,131,774)	(9,694,731)	(479)	9,694,252
<i>Total Other Financing Sources (Uses)</i>	<u>(8,538,973)</u>	<u>8,479,934</u>	<u>999,521</u>	<u>(7,480,413)</u>
<i>Net Change in Fund Balance</i>	<u>(20,052,508)</u>	<u>12,607,241</u>	<u>(12,888,530)</u>	<u>(25,495,771)</u>
Fund Balance Beginning of Year	39,004,241	39,004,241	39,004,241	0
Prior Year Encumbrances Appropriated	8,272,609	8,272,609	8,272,609	0
<i>Fund Balance End of Year</i>	<u>\$27,224,342</u>	<u>\$59,884,091</u>	<u>\$34,388,320</u>	<u>(\$25,495,771)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$101,158,937	\$103,527,223	\$92,195,331	(\$11,331,892)
Charges for Services	3,726,753	3,483,418	4,203,413	719,995
Intergovernmental	79,689,161	73,865,222	91,097,447	17,232,225
Contributions and Donations	51,536	51,536	51,536	0
Other	1,144,185	1,024,236	1,379,150	354,914
<i>Total Revenues</i>	185,770,572	181,951,635	188,926,877	6,975,242
Expenditures				
Current:				
Social Services	203,700,057	210,454,754	200,159,916	10,294,838
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,929,485)	(28,503,119)	(11,233,039)	17,270,080
Other Financing Sources (Uses)				
Sale of Capital Assets	48,365	48,365	48,365	0
<i>Net Change in Fund Balance</i>	(17,881,120)	(28,454,754)	(11,184,674)	17,270,080
Fund Balance Beginning of Year	96,367,770	96,367,770	96,367,770	0
Prior Year Encumbrances Appropriated	7,940,654	7,940,654	7,940,654	0
<i>Fund Balance End of Year</i>	<u>\$86,427,304</u>	<u>\$75,853,670</u>	<u>\$93,123,750</u>	<u>\$17,270,080</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2016

	Enterprise Funds				
	Sanitary Engineer	County Parking Garage	All Other Enterprise Funds	Total	Internal Service
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$34,813,129	\$32,306,821	\$2,343,891	\$69,463,841	\$33,606,702
Cash and Cash Equivalents					
with Fiscal Agents	35,905	0	0	35,905	0
Materials and Supplies Inventory	0	0	29,007	29,007	0
Accounts Receivable	17,454	61,200	776,786	855,440	645,309
Special Assessments Receivable	45,070,383	0	0	45,070,383	0
Loans Receivable	13,066	0	0	13,066	0
Prepaid Items	0	0	0	0	1,900,870
Interfund Receivable	0	0	102,182	102,182	378,135
<i>Total Current Assets</i>	<u>79,949,937</u>	<u>32,368,021</u>	<u>3,251,866</u>	<u>115,569,824</u>	<u>36,531,016</u>
<i>Noncurrent Assets:</i>					
Capital Assets:					
Nondepreciable Capital Assets	447,817	14,989,374	6,056,978	21,494,169	0
Depreciable Capital Assets, Net	25,384,235	1,897,605	6,611,577	33,893,417	582,189
<i>Total Noncurrent Assets</i>	<u>25,832,052</u>	<u>16,886,979</u>	<u>12,668,555</u>	<u>55,387,586</u>	<u>582,189</u>
<i>Total Assets</i>	<u>105,781,989</u>	<u>49,255,000</u>	<u>15,920,421</u>	<u>170,957,410</u>	<u>37,113,205</u>
Deferred Outflows of Resources					
Pension	4,038,535	0	0	4,038,535	10,096,339
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	1,461,548	15,110	22,294	1,498,952	3,540,055
Accrued Wages	124,931	7,428	11,131	143,490	417,843
Contracts Payable	0	1,053,874	0	1,053,874	0
Intergovernmental Payable	47,350	96,999	155,286	299,635	3,103,482
Interfund Payable	948	41,030,130	108	41,031,186	3,694,612
Compensated Absences Payable	81,527	1,717	3,098	86,342	86,811
OWDA Loans Payable	801,414	0	0	801,414	0
OPWC Loans Payable	41,042	0	0	41,042	0
Claims Payable	0	0	0	0	15,066,505
<i>Total Current Liabilities</i>	<u>2,558,760</u>	<u>42,205,258</u>	<u>191,917</u>	<u>44,955,935</u>	<u>25,909,308</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	339,659	28,931	34,432	403,022	979,649
OWDA Loans Payable	9,537,113	0	0	9,537,113	0
OPWC Loans Payable	196,748	0	0	196,748	0
Net Pension Liability	10,435,487	0	0	10,435,487	26,088,722
<i>Total Long-Term Liabilities</i>	<u>20,509,007</u>	<u>28,931</u>	<u>34,432</u>	<u>20,572,370</u>	<u>27,068,371</u>
<i>Total Liabilities</i>	<u>23,067,767</u>	<u>42,234,189</u>	<u>226,349</u>	<u>65,528,305</u>	<u>52,977,679</u>
Deferred Inflows of Resources					
Pension	201,634	0	0	201,634	504,085
Net Position					
Net Investment in Capital Assets	15,255,735	15,833,105	12,668,555	43,757,395	582,189
Unrestricted	71,295,388	(8,812,294)	3,025,517	65,508,611	(6,854,409)
<i>Total Net Position</i>	<u>\$86,551,123</u>	<u>\$7,020,811</u>	<u>\$15,694,072</u>	<u>109,266,006</u>	<u>(\$6,272,220)</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:

(177,722)

Net position of business-type activities

\$109,088,284

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, 2016*

	Enterprise Funds				
	Sanitary Engineer	County Parking Garage	All Other Enterprise Funds	Total	Internal Service
Operating Revenues					
Charges for Services	\$26,993,047	\$2,667,960	\$2,257,077	\$31,918,084	\$187,352,803
Other	209,513	0	56,869	266,382	654,041
<i>Total Operating Revenues</i>	<u>27,202,560</u>	<u>2,667,960</u>	<u>2,313,946</u>	<u>32,184,466</u>	<u>188,006,844</u>
Operating Expenses					
Personal Services	10,098,631	582,860	796,414	11,477,905	30,624,021
Materials and Supplies	2,288,493	19,999	84,270	2,392,762	15,987,869
Contractual Services	11,443,812	578,773	1,035,744	13,058,329	30,297,780
Claims	0	0	0	0	117,817,526
Depreciation	1,710,730	231,060	599,335	2,541,125	161,036
Other	331,575	573,444	53,355	958,374	1,005,007
<i>Total Operating Expenses</i>	<u>25,873,241</u>	<u>1,986,136</u>	<u>2,569,118</u>	<u>30,428,495</u>	<u>195,893,239</u>
<i>Operating Income (Loss)</i>	<u>1,329,319</u>	<u>681,824</u>	<u>(255,172)</u>	<u>1,755,971</u>	<u>(7,886,395)</u>
Non-Operating Revenues (Expenses)					
Interest	8	0	0	8	0
Interest and Fiscal Charges	(336,056)	0	0	(336,056)	0
Gain on Sale of Capital Assets	15,822	0	0	15,822	8,894
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(320,226)</u>	<u>0</u>	<u>0</u>	<u>(320,226)</u>	<u>8,894</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>1,009,093</u>	<u>681,824</u>	<u>(255,172)</u>	<u>1,435,745</u>	<u>(7,877,501)</u>
Capital Contributions	1,583,666	0	0	1,583,666	0
Transfers In	0	0	1,237,873	1,237,873	4,234,436
Transfers Out	0	0	0	0	(234,436)
<i>Change in Net Position</i>	<u>2,592,759</u>	<u>681,824</u>	<u>982,701</u>	<u>4,257,284</u>	<u>(3,877,501)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>83,958,364</u>	<u>6,338,987</u>	<u>14,711,371</u>		<u>(2,394,719)</u>
<i>Net Position End of Year</i>	<u>\$86,551,123</u>	<u>\$7,020,811</u>	<u>\$15,694,072</u>		<u>(\$6,272,220)</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.

(156,845)

Change in net position of business-type activities

\$4,100,439

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Enterprise Funds				
	Sanitary Engineer	County Parking Garage	All Other Enterprise Funds	Total	Internal Service
Increases (Decreases) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$24,612,512	\$2,606,760	\$2,157,419	\$29,376,691	\$0
Cash Received from Interfund Transactions	0	0	0	0	160,359,475
Cash Received from Transactions For Outside Organizations	0	0	0	0	29,641,260
Other Cash Receipts	180,141	0	56,869	237,010	645,744
Cash Payments to Employees for Services	(9,567,170)	(582,578)	(787,638)	(10,937,386)	(29,154,063)
Cash Payments for Goods and Services	(13,768,476)	(591,092)	(1,113,344)	(15,472,912)	(48,928,032)
Cash Payments for Claims	0	0	0	0	(117,609,966)
Other Cash Payments	(295,670)	(584,104)	(67,042)	(946,816)	(1,009,589)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,161,337</u>	<u>848,986</u>	<u>246,264</u>	<u>2,256,587</u>	<u>(6,055,171)</u>
Cash Flows from Noncapital Financing Activities					
Advances In	0	14,812,710	0	14,812,710	202,690
Advances Out	0	0	0	0	(4,961,276)
Transfers In	0	0	1,237,873	1,237,873	4,000,000
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>14,812,710</u>	<u>1,237,873</u>	<u>16,050,583</u>	<u>(758,586)</u>
Cash Flows from Capital and Related Financing Activities					
Manuscript Bonds Issued	0	21,030,000	0	21,030,000	0
Capital Grants	1,583,666	0	0	1,583,666	0
Principal Paid on OPWC Loans	(41,043)	0	0	(41,043)	0
Principal Paid on OWDA Loans	(782,070)	0	0	(782,070)	0
Interest Paid on OWDA Loans	(327,997)	0	0	(327,997)	0
Proceeds from Sale of Capital Assets	15,822	0	0	15,822	8,894
Payments for Capital Acquisitions	(1,385,679)	(13,313,986)	(197,000)	(14,896,665)	(249,972)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(937,301)</u>	<u>7,716,014</u>	<u>(197,000)</u>	<u>6,581,713</u>	<u>(241,078)</u>
Cash Flows from Investing Activities					
Interest on Investments	8	0	0	8	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>224,044</u>	<u>23,377,710</u>	<u>1,287,137</u>	<u>24,888,891</u>	<u>(7,054,835)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>34,624,990</u>	<u>8,929,111</u>	<u>1,056,754</u>	<u>44,610,855</u>	<u>40,661,537</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$34,849,034</u></u>	<u><u>\$32,306,821</u></u>	<u><u>\$2,343,891</u></u>	<u><u>\$69,499,746</u></u>	<u><u>\$33,606,702</u></u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	Enterprise Funds				
	Sanitary Engineer	County Parking Garage	All Other Enterprise Funds	Total	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$1,329,319	\$681,824	(\$255,172)	\$1,755,971	(\$7,886,395)
Adjustments:					
Depreciation	1,710,730	231,060	599,335	2,541,125	161,036
<i>(Increase) Decrease in Assets:</i>					
Accrued Interest Receivable	5	0	0	5	0
Materials and Supplies Inventory	0	0	(2,382)	(2,382)	0
Intergovernmental Receivable	78,876	0	464,214	543,090	3,116,406
Accounts Receivable	(16,479)	(61,200)	(461,690)	(539,369)	(591,309)
Special Assessments Receivable	(2,442,937)	0	0	(2,442,937)	0
Loans Receivable	6,533	0	0	6,533	0
Interfund Receivable	0	0	(102,182)	(102,182)	104,543
Prepaid Items	0	0	0	0	(1,900,870)
Decrease in Deferred Outflows of Resources - Pension	803,735	0	0	803,735	2,009,338
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	543,622	7,680	9,090	560,392	1,419,157
Accrued Wages	19,593	636	4,515	24,744	83,913
Intergovernmental Payable	(574,152)	(10,309)	(13,039)	(597,500)	(2,138,133)
Interfund Payable	(2,618)	(253)	9	(2,862)	(1,022)
Compensated Absences Payable	(67,184)	(452)	3,566	(64,070)	(70,134)
Claims Payable	0	0	0	0	207,560
Net Pension Liability	(107,495)	0	0	(107,495)	(268,732)
Decrease in Deferred Inflows of Resources - Pension	(120,211)	0	0	(120,211)	(300,529)
<i>Total Adjustments</i>	<u>(167,982)</u>	<u>167,162</u>	<u>501,436</u>	<u>500,616</u>	<u>1,831,224</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,161,337</u>	<u>\$848,986</u>	<u>\$246,264</u>	<u>\$2,256,587</u>	<u>(\$6,055,171)</u>

Noncash Capital Financing Activities

At December 31, 2016, the County had contracts payable and accounts payable payable related to the acquisition of capital assets of \$1,053,874 and \$3,250, respectively, in the county parking garage fund.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

Assets	
Equity in Pooled Cash and Cash Equivalents	\$235,352,650
Cash and Cash Equivalents in Segregated Accounts	43,588,408
Accounts Receivable	1,226,169
Property Taxes Receivable	2,771,991,968
Special Assessments Receivable	<u>42,667,512</u>
<i>Total Assets</i>	<u><u>\$3,094,826,707</u></u>
 Liabilities	
Undistributed Monies	\$3,042,545,216
Deposits Held and Due to Others	<u>52,281,491</u>
<i>Total Liabilities</i>	<u><u>\$3,094,826,707</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, 2016

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 2016 this support amounted to \$32,472,000. 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, 2016

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 \$20,794,437 during 2016 leaving a remaining balance of \$300,802,180 as of December 31, 2016. During 2016, the County paid \$36,000,000 in capital lease payment and \$5,350,000 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, 2016

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 29 and 30.

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, 2016

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 are the County's major enterprise funds:

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

County Parking Garage This fund is used 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.

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, 2016

Basis of Accounting

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

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

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, 2016, but which were levied to finance year 2017 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, 2016

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 22. 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 2016, investments were limited to commercial paper, STAR Ohio, 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, and treasury coupon securities.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

During 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2016 amounted to \$7,783,703 which includes \$5,548,631 assigned from other County funds.

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

Inventory

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

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Capital Assets

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

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

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

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

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

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, 2016, the carrying amount of the asset is \$1,358,814. Amortization is computed using the straight-line method over the term of the agreement, which has 9 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 analysis is insufficient at any point in time to cover catastrophic losses, the losses will be

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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.

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

Deferred Charge 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Estimates

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

Internal Activity

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

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

Budgetary Process

All funds, except 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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

Change in Accounting Principles

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application," GASB Statement No 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68," GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," GASB Statement No. 77, "Tax Abatement Disclosures," GASB Statement No. 79, "Certain External Investment Pools and Pool Participants," and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73."

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances and Net Position

During 2016, the County did not charge the contributing funds a premium for the workers' compensation internal service fund. This resulted in interfund receivables and interfund payables being restated. It was also determined that intergovernmental receivables were overstated in the workers' compensation internal service fund.

During 2016, the County issued sales tax revenue bonds for the purpose of renovating the parking garage and subsequently purchased those bonds as an investment (see Note 17). As a result, a prior year transfer from the general fund to the County parking garage fund was determined to be an advance, the cash in the capital projects fund was an asset of the County parking garage fund, and capital assets in the County parking garage fund were increased.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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			Health and Human Services Levies	County Board of Developmental Disabilities	
	General	Human Services			
Fund Balance (Deficit), December 31, 2015	\$254,844,186	(\$10,130,087)	\$44,808,020	\$106,354,635	
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	
Interfund Receivable	5,186,940	0	0	0	
Interfund Payable	2,394,139	1,240,783	136,625	624,472	
Restated Fund Balance (Deficit), December 31, 2015	<u>\$262,425,265</u>	<u>(\$8,889,304)</u>	<u>\$44,944,645</u>	<u>\$106,979,107</u>	
	Global Center for Health Innovations	Convention Center Hotel Construction	Other Governmental Funds	Total Governmental Funds	
Fund Balance (Deficit), December 31, 2015	\$348,397,491	\$12,527,381	\$448,088,714	\$1,204,890,340	
Equity in Pooled Cash and Cash Equivalents	0	(60,000)	(4,509,488)	(4,569,488)	
Interfund Receivable	0	0	0	5,186,940	
Interfund Payable	0	0	364,059	4,760,078	
Restated Fund Balance (Deficit), December 31, 2015	<u>\$348,397,491</u>	<u>\$12,467,381</u>	<u>\$443,943,285</u>	<u>\$1,210,267,870</u>	
	Sanitary Engineer	County Parking Garage	Other Enterprise Funds	Total Enterprise Funds	Internal Service
Net Position, December 31, 2015	\$83,449,251	\$6,323,715	\$14,710,004	\$104,482,970	\$2,933,335
Equity in Pooled Cash and Cash Equivalents	0	4,569,488	0	4,569,488	0
Capital Assets	0	618,264	0	618,264	0
Intergovernmental Receivable	0	0	0	0	(43,036)
Interfund Receivable	0	0	0	0	(6,007,842)
Interfund Payable	509,113	(5,172,480)	1,367	(4,662,000)	722,824
Restated Net Position, December 31, 2015	<u>\$83,958,364</u>	<u>\$6,338,987</u>	<u>\$14,711,371</u>	105,008,722	<u>(\$2,394,719)</u>
			Internal Activity	(20,877)	
			Restated Net Position December 31, 2015	<u>\$104,987,845</u>	

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

During 2016, it was determined that capital assets were understated in governmental activities. This restatement along with the prior restatements had the following effect on net position as reported December 31, 2015:

	Governmental Activities	Business -Type Activities
Net Position December 31, 2015	\$782,354,209	\$104,462,093
Adjustments:		
Cash	(4,569,488)	4,569,488
Capital Assets	32,629,692	618,264
Intergovernmental Receivable	(43,036)	0
Interfund Receivable	5,909,764	0
Interfund Payable	(1,247,764)	(4,662,000)
Restated Net Position December 31, 2015	<u>\$815,033,377</u>	<u>\$104,987,845</u>

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, 2016, 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, 2016, the book value of the capitalized leased assets was \$409,015,376.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2016

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

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

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$20,794,437 during 2016 leaving a remaining balance of \$300,802,180 as of December 31, 2016.

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. The County completed construction of the hotel and the Hilton Cleveland Downtown opened June 1, 2016.

Note 6 – Community Learning Center

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

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

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

Note 7 – Accountability and Compliance

Accountability

The following funds had deficit fund balances as of December 31, 2016:

Special Revenue Funds

Cuyahoga Support Enforcement	\$4,059,410
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Internal Service Funds

Central Custodial Services	22,072,571
Data Processing	356,373
Health Insurance	2,989,589

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

Special Revenue Funds

Sports Facilities Enhancement	\$12,813,774
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Internal Service Funds

Central Custodial Services	3,472,420
Data Processing	202,690

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
General			
General Government - Legislative and Executive:			
Property Management:			
Personal Services	(\$1,731,121)	\$208,909	(\$1,940,030)
WAN Services:			
Other	2,315,018	2,712,047	(397,029)
Miscellaneous:			
Personal Services	(156,476)	0	(156,476)
Capital Improvement Subsidy:			
Capital Outlay	(1,940,781)	0	(1,940,781)
General Government - Judicial:			
Judicial General:			
Other	16,848,579	16,863,673	(15,094)
Central Scheduling:			
Other	899,503	910,952	(11,449)
Detention Home:			
Other	3,108,960	3,109,783	(823)
Coroner's Lab:			
Capital Outlay	7	15,574	(15,567)
Human Services			
Social Services:			
Human Resources:			
Other	0	8,730	(8,730)
Information Systems:			
Personal Services	3,263,051	3,263,529	(478)
Information Services:			
Personal Services	1,004,312	1,010,959	(6,647)
Alcohol, Drug, and Mental Health Board			
Health and Safety -			
Administrative Expenses:			
Contractual Services	1,126,700	1,130,844	(4,144)
Cuyahoga Support Enforcement			
General Government - Judicial:			
Other	20,853,234	21,933,726	(1,080,492)
Court			
General Government - Judicial:			
Court of Appeals Special Projects:			
Other	0	3,103	(3,103)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Treatment Alternatives for Safer Communities</i>			
General Government - Judicial:			
Treatment Alternative Street Crime:			
Personal Services	\$700,385	\$700,632	(\$247)
Other	9,724	9,859	(135)
Transfers Out	0	184,559	(184,559)
<i>Victim Assistance</i>			
Transfers Out	44,366	45,751	(1,385)
<i>Other Judicial</i>			
General Government - Judicial:			
Operation Stonegarden:			
Personal Services	22,767	22,897	(130)
<i>Other Social Services</i>			
Transfers Out	0	4,432	(4,432)
<i>Debt Service</i>			
Issuance Costs	0	36,000	(36,000)
<i>Capital Projects</i>			
Capital Outlay:			
Capital Project Future Debt Service:			
Other	11,290,045	15,031,382	(3,741,337)
Capital Outlay	29,376,660	30,293,540	(916,880)

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, 2016:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$200,695,794	\$263,085,125	(\$62,389,331)
Cuyahoga Support Enforcement	28,704,651	41,673,897	(12,969,246)
County Land Reutilization	6,120,172	7,000,000	(879,828)
Victim Assistance	2,229,593	2,860,437	(630,844)
Sports Facilities Enhancement	4,052,256	29,949,791	(25,897,535)
County Airport	1,718,525	1,751,949	(33,424)
Central Custodial Services	45,652,634	49,212,032	(3,559,398)
Data Processing	0	3,295,000	(3,295,000)
Printing	3,043,474	4,499,619	(1,456,145)
Postage	1,328,300	1,720,637	(392,337)
Self Insurance	141,676,346	145,984,376	(4,308,030)

Cuyahoga County, Ohio
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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	\$13,349,611	\$0	\$0	\$0
<i>Restricted for</i>				
Human Services	0	28,057,513	0	0
Health and Human Services	0	0	38,868,531	0
Developmental Disabilities	0	0	0	100,270,750
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	28,057,513	38,868,531	100,270,750
<i>Assigned to</i>				
Contractual Services	7,392,811	0	0	0
<i>Unassigned (Deficit)</i>	215,683,143	0	0	0
<i>Total Fund Balances</i>	\$236,425,565	\$28,057,513	\$38,868,531	\$100,270,750

Cuyahoga County, Ohio
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Fund Balances	Global Center for Health Innovation	Convention Center Hotel Construction	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$0	\$0	\$0	\$13,349,611
<i>Restricted for</i>				
Human Services	0	0	0	28,057,513
Health and Human Services	0	0	0	38,868,531
Developmental Disabilities	0	0	0	100,270,750
Community Revitalization	0	0	142,302,552	142,302,552
Substance Addictions and Mental Health Services	0	0	11,601,503	11,601,503
Real Property Appraisal	0	0	24,568,580	24,568,580
Children Services	0	0	5,297,870	5,297,870
Judicial Services	0	0	27,337,238	27,337,238
Solid Waste Removal Activities	0	0	3,251,209	3,251,209
Health and Safety	0	0	13,887,702	13,887,702
Social Services	0	0	4,415,004	4,415,004
Infrastructure System Operations	0	0	51,586,666	51,586,666
Other Purposes	0	0	4,925,143	4,925,143
Debt Service	0	0	62,152,263	62,152,263
Capital Projects	300,809,575	10,871,983	69,040,135	380,721,693
<i>Total Restricted</i>	300,809,575	10,871,983	420,365,865	899,244,217
<i>Assigned to</i>				
Contractual Services	0	0	0	7,392,811
<i>Unassigned (Deficit)</i>	0	0	(4,059,410)	211,623,733
<i>Total Fund Balances</i>	\$300,809,575	\$10,871,983	\$416,306,455	\$1,131,610,372

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (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	(\$25,999,700)	\$36,946,817	(\$6,076,114)	(\$6,708,357)
Net Adjustment for				
Revenue Accruals	(5,994,288)	(707,202)	(365,136)	1,717,860
Beginning Fair Value				
Adjustment for Investments	535,304	0	0	0
Ending Fair Value				
Adjustment for Investments	(72,867)	0	0	0
Beginning Unrecorded Cash	181,270	(213,855)	20,950	0
Ending Unrecorded Cash	(1,134,189)	(283)	0	0
Expenditure Accrual	214,047	2,378,934	(702,358)	684,523
Advance Out	(14,812,710)	0	0	0
Encumbrances	(19,368,861)	(25,974,568)	(5,765,872)	(6,878,700)
Budget Basis	<u>(\$66,451,994)</u>	<u>\$12,429,843</u>	<u>(\$12,888,530)</u>	<u>(\$11,184,674)</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 the defendant in a lawsuit filed by employees claiming they were unlawfully reclassified and therefore had a reduction in compensation and benefits resulting in damages estimated by plaintiffs at \$1,212,000. The County is vigorously defending this case.

The County is party to various other legal proceedings seeking damages or injunctive or other relief and generally incidental to its operations. These proceedings are unrelated to any outstanding County debt or the security for any outstanding County debt. The ultimate disposition of these proceedings is not now

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

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 fair 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;

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9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation 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, \$74,883,809 of the County's bank balance of \$76,133,809 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.

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Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	\$34,901,133	Less than One Year	N/A	N/A
Net Asset Value Per Share				
STAR Ohio	143,900,000	Average 49.4 Days	N/A	N/A
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage Corporation Bonds	11,500,000	Less than One Year	N/A	N/A
Federal Agricultural Mortgage Corporation Bonds	9,993,882	More than One Year	N/A	N/A
Federal Agricultural Mortgage Corporation Bonds	9,994,163	More than Two Years	N/A	N/A
Federal Farm Credit Bank Bonds	9,999,510	Less than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	67,380,564	More than One Year	Aaa	7.81%
Federal Farm Credit Bank Bonds	9,999,525	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	39,980,755	Less than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	59,967,276	More than One Year	Aaa	6.96%
Federal Home Loan Bank Bonds	29,961,120	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	79,344,206	Less than One Year	Aaa	9.20%
Federal Home Loan Mortgage Corporation Bank Bonds	9,940,048	More than One Year	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	39,921,199	More than Two Years	Aaa	N/A
Federal National Mortgage Association Bonds	49,910,118	Less than One Year	Aaa	5.79%
Federal National Mortgage Association Bonds	49,840,897	More than One Year	Aaa	5.78%
Federal National Mortgage Association Bonds	80,736,182	More than Two Years	Aaa	9.36%
Federal National Mortgage Association Bonds	19,772,308	More than Three Years	Aaa	N/A
State of Israel Notes	3,000,000	Less than One Year	A1	N/A
State of Israel Notes	3,000,000	More than One Year	A1	N/A
Treasury Coupon Securities	29,259,030	Less than One Year	Aaa	N/A
Treasury Coupon Securities	38,673,780	More than One Year	Aaa	N/A
Treasury Coupon Securities	21,449,797	More than Three Years	Aaa	N/A
Treasury Coupon Securities	9,781,200	More than Two Years	Aaa	N/A
Total Fair Value - Level Two Inputs	683,405,560			
Total Investments	\$862,206,693			

Cuyahoga County, Ohio
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2016 a Treasury Coupon Security for \$19,953,125 matured but had not yet settled in the County's bank account. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

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

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

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

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

Cuyahoga County, Ohio
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For the Year Ended December 31, 2016

Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	2/1/2017	\$3,000,000
State of Israel Notes	Israeli New Sheqel	4/1/2018	3,000,000

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 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes are levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2016 property tax receipts were based are as follows:

Real Property	\$26,587,760,700
Public Utility Personal Property	938,390,360
Total Assessed Value	<u>\$27,526,151,060</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, 2016, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 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.

Cuyahoga County, Ohio
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Tax Abatements

For 2016, the County's property taxes were reduced by \$3,245,383 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	2016 Taxes Abated
City of Cleveland	\$860,669
City of Bedford	450,870
City of Strongsville	275,882
Village of Glenwillow	219,674
City of Berea	213,712
Cities of Fairview Park and Rocky River	210,251
City of Solon	170,816
Village of Oakwood	143,423
City of Mayfield Heights	125,869
City of Euclid	92,227
City of Cuyahoga Heights	88,840
City of Warrensville Heights	84,756
Cities of Berea and Olmsted Falls	71,551
City of Garfield Heights	63,615
City of Westlake	38,896
City of Fairview Park	32,144
City of Brook Park	19,236
City of Broadview Heights	18,835
City of Valley View	15,450
City of North Royalton	12,140
City of Brooklyn Heights	10,159
City of Bedford Heights	9,763
City of Highland Heights	7,438
City of East Cleveland	7,407
City of Brooklyn	1,760

Note 13 – Receivables

Receivables at December 31, 2016, 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.

Cuyahoga County, Ohio
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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 \$21,449,861 in the debt service fund.

The loans receivable at December 31, 2016, 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 \$52,209,924 in the community development special revenue fund.

The County entered into a project funding agreement with Cuyahoga County Convention Facilities Development Corporation (the Corporation) to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Global Center for Health Innovation facility. As of December 31, 2016, the Corporation has drawn down the full balance of available funds. As of December 31, 2016, the outstanding balance was \$300,802,180. Loans expected to be collected in more than one year amount to \$278,971,871 in the GCHI capital projects fund. At December 31, 2016, 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>
The Corporation Loan	\$300,802,180	\$0	\$300,802,180
Community Development Loans	56,267,188	1,013,387	55,253,801
Gateway Loans	173,625,882	150,139,680	23,486,202
Total	<u>\$530,695,250</u>	<u>\$151,153,067</u>	<u>\$379,542,183</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. As of December 31, 2016, the outstanding balance was \$13,066. Loans expected to be collected in more than one year amount to \$6,533.

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. As of December 31, 2016, the outstanding balance was

Cuyahoga County, Ohio
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\$1,230,000. Intergovernmental receivables expected to be collected in more than one year amount to \$1,095,000 in the debt service fund. At December 31, 2016, there were no delinquent receivables. See Note 6 for additional information.

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

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund	
Local Government and Revenue Assistance	\$8,952,006
Miscellaneous	5,852,302
Property Tax Rollbacks and Exemptions	<u>729,064</u>
Total General Fund	<u>15,533,372</u>
Special Revenue Funds	
Human Services	16,037,131
Health and Human Services Levy	2,806,905
County Board of Developmental Disabilities	10,243,444
Motor Vehicle Gas Tax	9,407,009
Alcohol, Drug and Mental Health Board	2,274,377
Cuyahoga Support Enforcement	327,656
Solid Waste	94,336
Community Development	3,866,275
Treatment Alternatives for Safer Communities	204,256
Victim Assistance	30,475
Youth Services	888,066
Other Judicial	554,927
Other Health and Safety	3,022,820
Other Social Services	149,267
Children Services	<u>7,155,460</u>
Total Special Revenue Funds	<u>57,062,404</u>
Debt Service Fund	
Debt Service	<u>3,871,644</u>
Capital Projects Funds	
Road Capital Projects	<u>8,136,177</u>
Total Governmental Activities	<u><u>\$84,603,597</u></u>

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,504,795	\$0	\$0	\$6,504,795
Construction in Progress	618,264	14,371,110	0	14,989,374
<i>Total Nondepreciable Capital Assets</i>	<u>7,123,059</u>	<u>14,371,110</u>	<u>0</u>	<u>21,494,169</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	19,038,698	0	(231,206)	18,807,492
Utility Plant	57,739,175	0	0	57,739,175
Buildings, Structures and Improvements	18,505,877	0	(6,444)	18,499,433
Furniture, Fixtures and Equipment	3,550,454	13,166	(173,900)	3,389,720
Vehicles	8,090,559	1,569,513	(869,770)	8,790,302
<i>Total Depreciable Capital Assets</i>	<u>106,924,763</u>	<u>1,582,679</u>	<u>(1,281,320)</u>	<u>107,226,122</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(12,219,342)	(581,251)	231,206	(12,569,387)
Utility Plant	(35,586,074)	(941,292)	0	(36,527,366)
Buildings, Structures and Improvements	(15,862,519)	(292,054)	6,444	(16,148,129)
Furniture, Fixtures and Equipment	(1,626,565)	(269,586)	173,900	(1,722,251)
Vehicles	(6,778,400)	(456,942)	869,770	(6,365,572)
<i>Total Accumulated Depreciation</i>	<u>(72,072,900)</u>	<u>(2,541,125)</u>	<u>1,281,320</u>	<u>(73,332,705)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>34,851,863</u>	<u>(958,446)</u>	<u>0</u>	<u>33,893,417</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u><u>\$41,974,922</u></u>	<u><u>\$13,412,664</u></u>	<u><u>\$0</u></u>	<u><u>\$55,387,586</u></u>

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

Sanitary Engineer	\$1,710,730
County Airport	599,335
County Parking Garage	<u>231,060</u>
Total	<u><u>\$2,541,125</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$87,340,698	\$0	(\$741,599)	\$86,599,099
Construction in Progress	272,367,554	53,732,900	(253,144,508)	72,955,946
<i>Total Nondepreciable Capital Assets</i>	359,708,252	53,732,900	(253,886,107)	159,555,045
<i>Depreciable Capital Assets</i>				
Land Improvements	11,336,819	0	(68,337)	11,268,482
Buildings, Structures and Improvements	1,276,809,482	244,359,088	(10,063,429)	1,511,105,141
Furniture, Fixtures and Equipment	56,516,838	7,317,687	(6,658,985)	57,175,540
Vehicles	14,015,185	1,011,982	(2,041,716)	12,985,451
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	196,190,601	2,764,678	0	198,955,279
<i>Total Depreciable Capital Assets</i>	1,556,844,237	255,453,435	(18,832,467)	1,793,465,205
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(6,679,202)	(535,024)	61,283	(7,152,943)
Buildings, Structures and Improvements	(424,504,399)	(37,298,582)	6,910,517	(454,892,464)
Furniture, Fixtures and Equipment	(37,119,435)	(4,547,833)	6,186,721	(35,480,547)
Vehicles	(11,639,319)	(904,565)	2,041,716	(10,502,168)
Right to Use Community Center	(465,519)	(150,979)	0	(616,498)
Infrastructure	(111,377,742)	(6,283,824)	0	(117,661,566)
<i>Total Accumulated Depreciation and Amortization</i>	(591,785,616)	(49,720,807)	15,200,237	(626,306,186)
<i>Total Depreciable Capital Assets, Net</i>	965,058,621	205,732,628	(3,632,230)	1,167,159,019
<i>Governmental Activities Capital Assets, Net</i>	\$1,324,766,873	\$259,465,528	(\$257,518,337)	\$1,326,714,064

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

General Government:	
Legislative and Executive	\$6,526,672
Judicial	16,260,105
Public Works	6,549,416
Health and Safety	284,762
Social Services	5,632,790
Community Development	14,467,062
Total	<u>\$49,720,807</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 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.

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The amortization schedule is as follows:

	Governmental Activities
2017	\$150,979
2018	150,979
2019	150,979
2020	150,979
2021	150,979
2022-2025	603,919
	<u>\$1,358,814</u>

For additional information see Note 6.

Note 15 – Permissive Sales and Use Tax

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

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 2016, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2016, the County paid \$36,000,000 in capital lease payment and \$5,350,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

During 2016, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$20,794,437 towards loan principal reduction during 2016 leaving a remaining balance of \$300,802,180 as of December 31, 2016.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following:

Transfers To	Transfers From		
	General	Health and Human Services Levy	Global Center for Health Innovation
General	\$0	\$0	\$0
Human Services	0	0	0
Health and Human Services Levy	1,000,000	0	0
Convention Center Hotel Construction	31,000,000	0	26,794,843
Other Governmental Funds	105,610,660	479	0
Other Enterprise Funds	1,237,873	0	0
Internal Service Funds	4,000,000	0	0
<i>Total Transfers</i>	<u>\$142,848,533</u>	<u>\$479</u>	<u>\$26,794,843</u>

Transfers To	Transfers From		
	Other Governmental Funds	Internal Service Funds	Totals
General	\$20,246,017	\$0	\$20,246,017
Human Services	318,991	0	318,991
Health and Human Services Levy	0	0	1,000,000
Convention Center Hotel Construction	0		57,794,843
Other Governmental Funds	24,808,001	0	130,419,140
Other Enterprise Funds	0	0	1,237,873
Internal Service Funds	0	234,436	4,234,436
<i>Total Transfers</i>	<u>\$45,373,009</u>	<u>\$234,436</u>	<u>\$215,251,300</u>

The Global Center for Health Innovation transferred the amount remaining from construction funds of the facility to the convention center hotel construction fund. These monies were allowable to use for any construction related to the convention center complex. 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 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.

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Interfund Balances

Interfund Payable	Interfund Receivable				Totals
	General	Human Services	Other Enterprise Funds	Internal Service Funds	
General	\$0	\$0	\$102,182	\$255,337	\$357,519
Human Services	4,750	0	0	53,806	58,556
Health and Human Services Levy	0	0	0	2,869	2,869
Other Governmental Funds	1,975	5,319,150	0	45,085	5,366,210
Sanitary Engineer	0	0	0	948	948
County Parking Garage	19,999,650			480	20,000,130
Other Enterprise Funds	0	0	0	108	108
Internal Service Funds	3,675,110	0	0	19,502	3,694,612
<i>Total</i>	<u>\$23,681,485</u>	<u>\$5,319,150</u>	<u>\$102,182</u>	<u>\$378,135</u>	<u>\$29,480,952</u>

The above interfund balances at December 31, 2016, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

Interfund Payable	Interfund Receivable
	General
County Parking Garage	<u>\$21,030,000</u>

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

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Year	\$21,030,000
2019	\$800,000
2020	825,000
2021	855,000
2022	885,000
2023	915,000
2024	950,000
2025	980,000
2026	1,015,000
2027	1,050,000
2028	1,090,000
2029	1,125,000
2030	1,165,000
2031	1,205,000
2032	1,250,000
2033	1,290,000
2034	1,335,000
2035	1,385,000
2036	1,430,000
2037	1,480,000
Total	<u>\$21,030,000</u>
<i>Stated Maturity</i>	<i>1/1/2037</i>

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

	Principal	Interest
2017	\$0	\$376,203
2018	0	736,050
2019	800,000	722,050
2020	825,000	693,613
2021	855,000	664,212
2022-2026	4,745,000	2,842,438
2027-2031	5,635,000	1,936,287
2032-2036	6,690,000	860,300
2037	1,480,000	25,900
Total	<u>\$21,030,000</u>	<u>\$8,857,053</u>

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

Cuyahoga County, Ohio
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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.

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.

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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, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, 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 \$44,784,206 for 2016. Of this amount, \$1,107,119 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 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

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, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 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 after termination of employment at age 50 or later.

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, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$590,927 for 2016. Of this amount \$11,706 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, 2015, and the net pension liability for STRS was measured as of June 30, 2016. 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:			
Current Measurement Date	3.01233500%	0.04337093%	
Prior Measurement Date	2.97640100%	0.05189344%	
Change in Proportionate Share	<u>0.03593400%</u>	<u>-0.00852251%</u>	
Proportionate Share of the Net Pension Liability	\$511,338,907	\$14,517,556	\$525,856,463
Pension Expense	\$73,009,682	(\$229,814)	\$72,779,868

At December 31, 2016, 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	\$0	\$586,579	\$586,579
Net difference between projected and actual earnings on pension plan investments	150,301,692	1,205,347	151,507,039
Changes in proportion and differences between County contributions and proportionate share of contributions	2,802,342	0	2,802,342
County contributions subsequent to the measurement date	<u>44,784,206</u>	<u>314,892</u>	<u>45,099,098</u>
Total Deferred Outflows of Resources	<u>\$197,888,240</u>	<u>\$2,106,818</u>	<u>\$199,995,058</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$9,880,062	\$0	\$9,880,062
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>4,399,134</u>	<u>4,399,134</u>
Total Deferred Inflows of Resources	<u>\$9,880,062</u>	<u>\$4,399,134</u>	<u>\$14,279,196</u>

\$45,099,098 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2017	\$34,165,450	(\$1,020,692)	\$33,144,758
2018	36,568,758	(1,020,692)	35,548,066
2019	38,476,470	(558,164)	37,918,306
2020	34,013,294	(7,660)	34,005,634
Total	<u>\$143,223,972</u>	<u>(\$2,607,208)</u>	<u>\$140,616,764</u>

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 was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 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.

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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 0.4 percent for 2015.

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 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments 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	\$814,687,808	\$511,338,907	\$255,473,721

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Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, 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, including inflation
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.

Actuarial assumptions used in the June 30, 2016, 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
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 %	7.61 %

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

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Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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 excluded. 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, 2016. 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, 2016.

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	\$19,292,654	\$14,517,556	\$10,489,482

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 pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded 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.

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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 2016, 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.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. 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. 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 the Traditional Pension and Combined 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 amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

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, 2016, 2015, and 2014 was \$7,160,287, \$7,417,179, and \$7,411,139, respectively. For 2016, 99.73 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

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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 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 the fiscal years ended June 30, 2016 and 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, 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, 2016, 2015 and 2014 were \$0, \$0 and \$30,668, respectively. The full amount has been contributed for 2016, 2015 and 2014.

Note 20 – Other Employee Benefits

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2016, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

Company	Benefit Provided
United Healthcare	Medical
Medical Mutual of Ohio	Medical
MetroHealth	Medical and Prescription Drugs
CVS Caremark	Prescription Drugs
Guardian Life Insurance Company	Life and Dental
Ohio AFSCME Care Plan	Dental and Vision
Union Eye Care	Vision
VSP	Vision
Northwest Group Services	Flexible Spending Accounts
WageWorks	COBRA Services
Medical Mutual of Ohio	Stop-Loss

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Compensated Absences

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

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

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

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

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, 2016, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$110 million, \$1.2 billion, and \$158 million, respectively.

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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
Business-Type Activities				
<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>				
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
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

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Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
<i>OWDA Loans</i>				
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, 2016, consist of the following:

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds - Unvoted</i>					
1993 Rock and Roll Hall of Fame Serial Bonds	\$2,400,000	\$0	\$755,000	\$1,645,000	\$800,000
2005 General Obligation Refunding Bonds	33,985,000	0	6,120,000	27,865,000	6,415,000
Unamortized Premium	2,780,057	0	500,631	2,279,426	0
2009 Capital Improvement Bonds					
Serial Bonds	20,155,000	0	4,755,000	15,400,000	4,935,000
Build America Bonds - Serial	7,980,000	0	50,000	7,930,000	50,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic					
Development Bonds - Serial	7,735,000	0	50,000	7,685,000	50,000
Recovery Zone Economic					
Development Bonds - Term	34,740,000	0	0	34,740,000	0
Unamortized Premium	2,020,397	0	476,655	1,543,742	0
2012A Various Purpose Bonds					
Serial Bonds	42,600,000	0	1,965,000	40,635,000	2,060,000
Term Bonds	17,465,000	0	0	17,465,000	0
Unamortized Premium	7,491,577	0	245,084	7,246,493	0
2012B Various Purpose Refunding Bonds					
Serial Bonds	41,100,000	0	4,115,000	36,985,000	4,295,000
Unamortized Premium	6,263,177	0	627,080	5,636,097	0
<i>Total General Obligation Bonds - Unvoted</i>	<u>262,455,208</u>	<u>0</u>	<u>19,659,450</u>	<u>242,795,758</u>	<u>18,605,000</u>
Net Pension Liability					
OPERS	344,627,736	156,275,684	0	500,903,420	0
STRS	14,341,829	175,727	0	14,517,556	0
<i>Total Net Pension Liability</i>	<u>358,969,565</u>	<u>156,451,411</u>	<u>0</u>	<u>515,420,976</u>	<u>0</u>
Loans Payable					
Ohio Department of Development - Gateway	500,000	0	500,000	0	0
Ohio Public Works Commission - Schaaf Bridge	688,189	0	62,562	625,627	62,563
Ohio Department of Transportation - Crocker	2,453,755	0	675,178	1,778,577	695,585
<i>Total Loans Payable</i>	<u>\$3,641,944</u>	<u>\$0</u>	<u>\$1,237,740</u>	<u>\$2,404,204</u>	<u>\$758,148</u>

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	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Revenue Bonds					
1992 Gateway Economic Development	\$24,500,000	\$0	\$3,500,000	\$21,000,000	\$3,500,000
2010 Brownfield Redevelopment Bonds					
Serial Bonds	8,085,000	0	665,000	7,420,000	685,000
Term Bonds	6,000,000	0	0	6,000,000	0
2010 Commercial Redevelopment Bonds					
Serial Bonds	5,250,000	0	430,000	4,820,000	445,000
Term Bonds	3,855,000	0	0	3,855,000	0
2010 Gateway Arena Refunding Bonds	29,230,000	0	2,100,000	27,130,000	2,450,000
2010 Shaker Square Refunding Bonds					
Serial Bonds	600,000	0	70,000	530,000	65,000
Term Bonds	1,810,000	0	0	1,810,000	0
Unamortized Premium	108,241	0	3,144	105,097	0
2010 Economic Development - GCHI Taxable GCHI Revenue Bonds					
Serial Bonds	19,045,000	0	19,045,000	0	15,145,000
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	11,119,455	0	843,285	10,276,170	0
2013A Steelyard Commons Taxable Economic Development Bonds					
Serial Bonds	2,730,000	0	115,000	2,615,000	120,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(55,057)	0	(1,587)	(53,470)	0
2013B Westin Hotel Taxable Economic Development Bonds					
Serial Bonds	2,675,000	0	0	2,675,000	120,000
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	131,440,000	0	275,000	131,165,000	280,000
Term Bonds	6,385,000	0	0	6,385,000	0
Unamortized Premium	18,670,239	0	37,252	18,632,987	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	20,805,000	0	55,000	20,750,000	60,000
Unamortized Discount	(546,755)	0	(1,445)	(545,310)	0
2015A Sales Tax Revenue Bonds - Public Square Project					
Serial Bonds	7,875,000	0	0	7,875,000	0
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(22,081)	0	0	(22,081)	0
Unamortized Premium	528,811	0	0	528,811	0
2015 Excise Tax Revenue Bonds					
Serial Bonds	60,485,000	0	4,350,000	56,135,000	4,255,000
Unamortized Premium	9,375,817	0	674,296	8,701,521	0
Total Revenue Bonds	\$629,675,513	\$0	\$32,159,945	\$597,515,568	\$27,125,000

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	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
<i>Certificates of Participation</i>					
2014 Convention Hotel					
Serial Bonds	\$158,760,000	\$0	\$0	\$158,760,000	\$9,300,000
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
<i>Total Certificates of Participation</i>	256,864,058	0	0	256,864,058	9,300,000
<i>Other Long-Term Obligations</i>					
Compensated Absences	27,602,265	705,959	1,361,673	26,946,551	1,730,062
Capital Lease	80,440,035	2,044,600	4,729,849	77,754,786	2,364,839
Capital Lease from Component Unit	321,596,617	0	20,794,437	300,802,180	21,830,309
<i>Total Other Long-Term Obligations</i>	429,638,917	2,750,559	26,885,959	405,503,517	25,925,210
<i>Total Governmental Activities</i>	\$1,941,245,205	\$159,201,970	\$79,943,094	\$2,020,504,081	\$81,713,358
	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
<i>Business Type Activities</i>					
<i>OPWC Loans</i>					
North County Trunk Sewer Improvement	\$79,435	\$0	\$22,696	\$56,739	\$22,696
MetroHealth Sanitary Sewer	16,334	0	6,535	9,799	6,534
Sanitary Sewer System Improvement	183,064	0	11,812	171,252	11,812
<i>Total OPWC Loans</i>	278,833	0	41,043	237,790	41,042
<i>OWDA Loans</i>					
Interceptor Sewer Construction	9,822	0	9,822	0	0
Trunk Sewer Construction	397,371	0	127,196	270,175	132,386
Scottish Highlands Sewer	171,032	0	83,805	87,227	87,227
CSO Improvements	170,542	0	15,524	155,018	16,049
Suffolk Estates Pump Station	120,360	0	9,789	110,571	10,110
Woods Pump Station	374,759	0	27,358	347,401	28,254
CSO Improvements/East 38th 40th Street	498,672	0	36,404	462,268	37,597
Fitch Road Sanitary Sewer	998,437	0	72,887	925,550	75,275
Echo Hills Wastewater Treatment Plant Elimination	1,172,359	0	76,882	1,095,477	79,488
Stearns and Cook Roads Sanitary Sewer	387,730	0	20,891	366,839	21,635
Cook Mackenzie Sanitary Sewer	456,451	0	26,938	429,513	27,894
Thornapple Pump Station	640,016	0	37,320	602,696	38,714
Sewer Repairs	1,817,927	0	84,819	1,733,108	87,598
Fernhill Sewer Replacement	1,305,256	0	63,951	1,241,305	65,664
North Granger Sewer Replacement	276,977	0	27,889	249,088	0
Dewey Road Pump Station	1,900,474	0	45,821	1,854,653	93,523
Jefferson Drive Sewer Lining	200,440	8,059	0	208,499	0
Broadview Drill Drop and Sanitary Sewer	213,913	0	14,774	199,139	0
<i>Total OWDA Loans</i>	11,112,538	8,059	782,070	10,338,527	801,414
<i>Other Long-Term Obligations</i>					
Compensated Absences	553,434	90,106	154,176	489,364	86,342
<i>Net Pension Liability - OPERS</i>					
Sanitary Engineer	7,179,744	3,255,743	0	10,435,487	0
<i>Total Business-Type Activities</i>	\$19,124,549	\$3,353,908	\$977,289	\$21,501,168	\$928,798

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

The general obligation and revenue bonds will be paid with 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 was 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. Capital Leases will be paid from the general, human services and GCHI funds.

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

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

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	\$35,740,000	\$34,740,000
<i>Stated Maturity</i>	<i>12/1/2034</i>	<i>12/1/2034</i>

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

The 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:

Year	Brownfield Redevelopment Bonds	Commercial Redevelopment Bonds	Shaker Square Refunding Bonds	
	\$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.

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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:

<u>Year</u>	<u>\$31,845,000</u>
2017	\$15,145,000
2018	<u>15,905,000</u>
Total	<u>\$31,050,000</u>
<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 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.

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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.

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

Year	\$1,000,000	\$590,000	\$1,420,000
2034	\$230,000	\$0	\$0
2035	245,000	0	0
2036	255,000	0	0
2038	0	285,000	0
2040	0	0	320,000
2041	0	0	340,000
Total	\$730,000	\$285,000	\$660,000
<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.

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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, 2016, \$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:

<u>Year</u>	<u>\$6,385,000</u>
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.

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:

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Year	\$20,890,000
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>\$670,000</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:

Year	\$1,305,000
2032	\$570,000
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.

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.

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

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

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

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. During 2016, it was determined that the estimated payments made on the Jefferson Drive Sewer Lining project needed to be redistributed between principal and interest resulting in an increase in the outstanding loan balance. The County is currently making payments based upon estimates. The balances of the loans are as follows:

	Outstanding 12/31/16
North Granger Sewer Replacement	\$249,088
Jefferson Drive Sewer	208,499
Broadview Drill Drop and Sanitary Sewer	199,139
<i>Totals</i>	<u><u>\$656,726</u></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

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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, 2016, is \$30,381,225. 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 2016 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, 2016, are an overall debt margin of \$521,956,836; and an unvoted debt margin of \$110,564,570.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2016, are as follows:

Governmental Activities

	General Obligation Bonds		Revenue Bonds		Taxable Economic Development Revenue Bonds	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
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	7,530,000	2,721,698	20,415,000	10,223,471	260,000	1,215,617
2022-2026	25,925,000	9,294,634	79,430,000	36,777,493	23,625,000	4,826,407
2027-2031	13,935,000	5,678,100	53,120,000	20,564,809	1,780,000	1,666,008
2032-2036	16,820,000	2,792,900	44,970,000	10,393,050	2,270,000	1,174,329
2037-2041	3,775,000	151,000	20,310,000	1,226,600	2,080,000	519,487
2042	0	0	0	0	760,000	43,700
Total	<u>\$139,995,000</u>	<u>\$39,661,765</u>	<u>\$307,275,000</u>	<u>\$131,068,998</u>	<u>\$31,745,000</u>	<u>\$14,370,752</u>

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	Recovery Zone Facility Bonds			
	Serial and Term		Loans	
	Principal	Interest	Principal	Interest
2017	\$0	\$9,999,156	\$758,148	\$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	22,450,000	8,134,156	62,562	0
2022-2026	130,385,000	22,593,780	312,814	0
2027	10,100,000	505,000	0	0
Total	<u>\$200,235,000</u>	<u>\$70,434,560</u>	<u>\$2,404,204</u>	<u>\$80,831</u>

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
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	50,000	2,539,392	50,000	2,539,392	(2,027,859)	3,150,925
2022-2026	7,435,000	12,464,371	7,670,000	12,464,371	(9,953,612)	30,080,130
2027-2031	20,545,000	8,206,089	21,140,000	8,206,089	(6,553,179)	51,543,999
2032-2036	14,195,000	1,758,006	14,600,000	1,758,006	(1,403,931)	30,907,081
Total	\$42,425,000	\$35,149,667	\$43,670,000	\$35,149,667	(\$28,069,327)	\$128,325,007

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
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	65,000	615,150	11,800,000	8,935,844
2022-2026	360,000	3,044,850	68,515,000	35,211,970
2027-2031	20,080,000	602,400	42,750,000	18,486,095
2032-2036	0	0	20,395,000	12,736,531
2037-2041	0	0	26,500,000	7,866,250
2042-2044	0	0	19,475,000	1,736,875
Total	<u>\$20,750,000</u>	<u>\$6,741,600</u>	<u>\$230,885,000</u>	<u>\$126,056,941</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Business-Type Activities

	OWDA Loans		OPWC
	Principal	Interest	Loans
2017	\$801,414	\$281,086	\$41,042
2018	738,706	257,736	37,773
2019	620,668	236,682	23,158
2020	641,071	218,147	11,810
2021	662,149	199,001	11,811
2022-2026	3,613,123	683,370	59,052
2027-2031	2,410,168	200,872	53,144
2032	194,502	2,855	0
Total	<u>\$9,681,801</u>	<u>\$2,079,749</u>	<u>\$237,790</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 Medical Mutual of Ohio. Incurred but not reported claims of \$7,049,643 have been accrued as a liability based on a review of January through March 2017 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 2015 and 2016 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$5,592,351	\$99,543,120	\$98,256,027	\$6,879,444
2016	6,879,444	115,179,412	115,009,213	7,049,643

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 2016, the County contracted with several insurance companies for insurance coverage as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Company/Type of Insurance	Coverage
Continental Insurance Company	
Property Insurance	\$1,000,000,000
Convention Center and Global Center for Health Innovation	423,000,000
Hilton Hotel	263,022,431
AXA Insurance Company	
Fine Arts for Hilton Hotel	950,883
Fine Arts for Cuyahoga County	10,000,000
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
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
Commerce and Industry/Chartis	
County Airport	5,000,000
Loyde's London	
Cyber Insurance	5,000,000
Markel Evanston	
Jail Medical Insurance - per occurrence	3,000,000
Aggregate	5,000,000
Lexington Insurance Company	
Condemnation Insurance for Corporate Headquarters	69,240,800
AIG Property Casualty Insurance Agency, Inc.	
Pollution Insurance for Cleveland Convention Center Hotel	5,000,000
Hartford Insurance Company	
Huntington Parking Garage - Builders Risk	24,438
Underground Walkway - Builders Risk	10,974,462

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 2016 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 2016. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Incurred but not reported claims and premium of \$8,016,862 have been accrued as a liability at December 31, 2016, 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, 2016, 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 2015 and 2016 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$9,891,952	\$908,127	\$2,820,578	\$7,979,501
2016	7,979,501	2,638,114	2,600,753	8,016,862

Note 24 – Leases

Operating Leases

The County is the lessee in 28 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2016 totaled \$6,646,955. 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, 2016:

Year Ending December 31,	Governmental Funds	Enterprise Funds	Internal Service Funds	Total
2017	\$4,209,694	\$100,000	\$53,174	\$4,362,868
2018	2,865,804	100,000	0	2,965,804
2019	2,605,862	100,000	0	2,705,862
2020	2,233,923	100,000	0	2,333,923
2021	1,408,767	100,000	0	1,508,767
2022-2025	4,951,283	400,000	0	5,351,283
Total minimum lease payments	<u>\$18,275,333</u>	<u>\$900,000</u>	<u>\$53,174</u>	<u>\$19,228,507</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 \$602,645,139, the present value of the minimum lease payments at the inception of the lease in governmental activities.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2016

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$49,449,271
Building	553,195,868
Total Original Cost	602,645,139
Less: Accumulated Depreciation	(50,508,100)
Total Book Value as of December 31, 2016	<u>\$552,137,039</u>

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

Year Ending December 31,	Governmental Funds
2017	\$42,270,914
2018	41,229,995
2019	41,173,371
2020	41,257,268
2021	41,343,634
2022-2026	203,783,453
2027-2031	53,221,501
2032-2036	28,913,120
2037-2040	21,995,570
Total	515,188,826
Less: Amount Representing Interest	(136,631,860)
Present Value of Net Minimum Lease Payments	<u>\$378,556,966</u>

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.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2016

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 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 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2016, the County contributed \$331,013.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2016

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 2016, 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 2016, the County contributed \$5,000.

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2016, 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 \$0.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

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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 2016, 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 2016, the County did not make a contribution.

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2016. 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

Cuyahoga County, Ohio
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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 2016, the County did not make a contribution.

Cuyahoga County Community Improvement Corporation

The Cuyahoga County Community Improvement Corporation (CCCIC) is an existing Community Improvement Corporation authorized by Ohio Revised Code Title XVII, Chapter 1724 and Chapter 1702 for the sole purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of Cuyahoga County. The CCCIC board is Cuyahoga County's formal review agent for industrial revenue bond financing and economic development lending activity and does not receive any contributions from the County. The CCCIC is composed of eleven trustees that serve three-year staggered terms and meet at least monthly. Article III of the CCCIC's Code of Regulations provides that the Board of Trustees shall consist of two classes of Trustee. The "County Class" consists of five members or elected officers of Cuyahoga County, and the "Private Class" shall be six members elected from persons nominated by the County Executive, in consultation with the Greater Cleveland Partnership, subject to confirmation by County Council.

Note 27 – Significant Commitments

Contractual Commitments

At December 31, 2016, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Sewer Lining	\$2,706,100	\$2,312,720	\$393,380
Emergency Repairs	8,351,936	3,606,747	4,745,189
Barton/Branson/Cook Sanitary Improvement	4,408,035	3,153,347	1,254,688
Bagley Rd. Sewer and Water Line	4,114,454	0	4,114,454
Total Sanitary Sewer Projects	19,580,525	9,072,814	10,507,711
Airport Projects			
Airport Runway Overlay Phase 2	8,929,683	0	8,929,683
Airport EMAS Production & Install Support	5,981,448	0	5,981,448
Total Airport Projects	\$14,911,131	\$0	\$14,911,131

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Project	Contract Amount	Amount Paid	Remaining on Contract
Road and Bridge Projects			
Towpath Trail Stage III	\$17,232,119	\$2,424,948	\$14,807,171
Design Engineering Services	2,005,974	1,858,469	147,505
Columbus Lift Bridge	35,811,178	34,947,854	863,324
Right of Way Acquisition Services	715,005	575,232	139,773
General Construction Management	600,000	261,433	338,567
Engineering Services	5,106,613	1,908,371	3,198,242
Van Aken/Warrensville Center Road	10,964,521	10,255,635	708,886
Main Street Bridge Design Services	1,056,145	327,295	728,850
Bagley/Pleasant Valley	23,907,405	13,699,900	10,207,505
Pedestrian & Bicycle Bridge	2,808,412	2,245,219	563,193
Stearns Road Bridge	8,209,055	7,653,568	555,487
Bennett Road Resurfacing	2,045,658	1,876,305	169,353
Columbus Road Bridge (Issue 1)	923,731	787,051	136,680
2016 Resurfacing Program	2,451,251	1,439,715	1,011,536
Lakeshore Boulevard Bridge Replacement	1,382,354	1,040,118	342,236
Bagley Road Bridge Replacement	2,351,234	337,257	2,013,977
2016 Resurfacing Program	1,578,431	1,058,256	520,175
W. 130th Resurfacing from Brook Park	7,946,653	2,584,466	5,362,187
Design Services for Warrensville Road	255,600	93,768	161,832
Cedar Road Bridge Replacement	1,953,750	68,010	1,885,740
Resurfacing-Bagley Road to Fitch Road	2,859,197	0	2,859,197
Noble Road Resurfacing	2,947,728	0	2,947,728
Total Road and Bridge Projects	135,112,014	85,442,870	49,669,144
Facility-Related Projects			
Courts Tower Sealant	255,650	85,650	170,000
Countywide Carpeting	475,000	341,547	133,453
General Architectural and Engineering	540,000	313,361	226,639
ADA Upgrades-Courthouse	1,185,273	1,056,733	128,540
HPG Design & Construction Phase II	19,877,171	11,905,260	7,971,911
Archives Project	6,964,537	623,567	6,340,970
New Chiller System	166,480	0	166,480
General Environmental Consulting Services	550,000	0	550,000
Roof Replacement-Old Courthouse	280,000	12,000	268,000
Countywide Painting	349,588	0	349,588
Huntington Garage Connector Project	8,724,383	5,038,270	3,686,113
Total Facility-Related Projects	39,368,082	19,376,388	19,991,694
Convention Center Hotel Project	231,677,422	229,515,376	2,162,046
Information Technology Projects			
Enterprise Resource Planning Software-ERP	3,783,743	0	3,783,743
Total Contractual Commitments	\$444,432,917	\$343,407,448	\$101,025,469

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, 2016

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	\$19,368,861
Human Services	25,974,568
Health and Human Services Levy	5,765,872
County Board of Developmental Disabilities	6,878,700
Convention Center Hotel Construction	9,786,714
Other Governmental Funds	147,704,928
Total Governmental Funds	<u>215,479,643</u>
Proprietary Funds:	
Sanitary Engineer	13,681,351
County Parking Garage	4,920,661
Other Enterprise Funds	120,990
Internal Service Funds	13,624,984
Total Proprietary Funds	<u>32,347,986</u>
Total	<u><u>\$247,827,629</u></u>

Note 28 – Subsequent Event

On March 14, 2017, Council passed legislation, authorizing the issuance and sale of revenue bonds in the amount of \$140,000,000 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Quicken Loans Arena.

On May 15, 2017, Moody's completed a review of the County's bond rating. The County's rating for its general obligation debt and sales tax bonds were downgraded from "Aa1" to "Aa2".

On April 12, 2017, Council passed 2017-0055, authorizing the County to obtain and/or pledge one or more letters of credit from a bank or banks related to the MetroHealth System's campus transformation project.

Note 29 – The MetroHealth System (Dollars in Thousands)

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

Significant Accounting Policies

Reporting Entity The accompanying financial statements of the MetroHealth System (System) include the MetroHealth Medical Center, a short-term acute care and long-term rehabilitation facility; 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.

Cuyahoga County, Ohio
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The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. 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 \$32,400 for 2016. The County has also approved funding of approximately \$32,400 for 2017. The System is exempt from federal income taxes as a governmental entity.

In accordance with GASB Statement No. 14, The Financial Reporting Entity, as amended, the System's financial statements are included, as a discretely presented component unit, in the County's Comprehensive Annual Financial Report (CAFR). A copy of the CAFR can be obtained from Cuyahoga County Fiscal Officer, 2079 East 9th Street, Cleveland, Ohio 44115.

Furthermore, in accordance with GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, The MetroHealth Foundation, Inc. (Foundation) is included as a discretely presented component unit in a separate column in the System's financial statements to emphasize that it is legally separate from the System. 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, MHS Purchasing LLC, and Select Assurance Captive LLC are presented as blended component units whose financial activity is included within the activities of the System. The System is the sole member of MetroHealth Holdings LLC, MHS Purchasing LLC, and Select Assurance Captive 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 support the System's mission and operations.

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

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.

Cuyahoga County, Ohio
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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. Non-operating revenues include County fundings, investment income and special purpose grants and donations, primarily research. Non-operating expenses include interest expense and expenses from special purpose funds for research related activities.

Net Patient Service Revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of \$44,897 in 2016.

The System has agreements with third-party payors that provide for payment at amounts different from established charge rates. A summary of the basis of payment by major third-party payors follows:

Medicare and Medicaid Inpatient acute care, behavioral medicine, rehabilitation, skilled nursing and outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. The System also receives reimbursement for 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 recorded at interim and final settlements are reported in the Statement of Activities in the year of settlement. The System recorded unfavorable adjustments to net patient revenue of \$12,831 in 2016, due to prior year retroactive adjustments of amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 29% and 32%, respectively, of the System's net patient service revenue for the year ended December 31, 2016. 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

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well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements. The System believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing that would have a material effect on the financial statements.

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 Hospitals (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). This program provides access to available federal funding up to 100% of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. At December 31, 2016 \$637 was due to the System and recorded in the Statement of Net Position in other receivables. The amount recorded in net patient service revenue for UPL by the System was \$41,282 in 2016. 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 health care programs, including the UPL program. The System incurred franchise fee expense of \$12,767 in 2016 and recorded in other expenses in the Statements of Activities. The System's franchise fee liability payable to the State of Ohio at December 31, 2016 was \$0.

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 \$24,523 for 2016. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$14,444, reduced by HCAP assessments recorded by the System of \$4,321. At December 31, 2016, the System had HCAP receivables of \$14,444 and HCAP payables of \$4,321. 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 \$123,549, which represents four percent of gross charges in 2016, are not reported as revenue. The System accepts certain indigent Ohio residents and all residents from the County regardless of their ability to pay.

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 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

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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, 2016, the System recorded Medicare and Medicaid HER revenue of \$5,820, included in other revenue in the accompanying statement of activities. At December 31, 2016, related receivables of \$4,535 were recorded in other receivables 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. 72 – Fair Value Measurement and Application. Changes in unrealized gains and losses on investments are included in net investment income in the Statements 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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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 previously listed criteria.

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Bond Discounts Amortization expense related to bond discounts was \$17 in 2016. 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 \$355 was recorded in construction in progress as opposed to interest expense for 2016. 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 and Recent Accounting Pronouncements

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

GASB Statement No. 72, Fair Value Measurement and Application – This Statement addresses accounting and financial reporting issues related to fair value measurements, including, but not limited to, providing guidance for determining fair value measurements for financial reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements. This Statement is effective for periods beginning after June 15, 2015. The System implemented the provisions of this Statement for the year ending December 31, 2016.

GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments – This Statement supersedes GASB Statement No. 55 and reduces the existing hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within the source of authoritative GAAP. The System implemented the provisions of this Statement for the year ending December 31, 2016.

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GASB Statement No. 77, Tax Abatement Disclosures – This Statement requires disclosure of tax abatement information about the reporting government’s own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government’s tax revenues. For financial reporting purposes, tax abatement is defined as resulting from an agreement between a government and an individual or entity in which the government promised to forgo tax revenues and the individual or entity subsequently takes specific action to contribute to the economic development or other benefits of the government. The System implemented the provisions of this Statement for the year ending December 31, 2016. There was no significant impact to the financial statements as a result of the application of this standard.

GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans – This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that is not a state or local governmental pension plan; is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers; and has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The System implemented the provisions of this Statement for the year ending December 31, 2016. There was no significant impact to the financial statements as a result of the application of this standard.

GASB Statement No. 79, Certain External Investment Pools and Pool Participants – This Statement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets certain criteria. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. The System implemented the provisions of this Statement for the year ending December 31, 2016. There was no significant impact to the financial statements as a result of the application of this standard.

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

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statement Nos. 67 and 68 – The objective of this Statement is to establish requirements for defined benefit pension plans that are not administered through a trust meeting specified criteria. Additionally, this Statement amends certain provisions of GASB Statement Nos. 67 and 68. This Statement is effective for periods beginning after June 30, 2015, except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of GASB Statement No. 68, which are effective for periods beginning after June 30, 2016. The System believes this Statement will not have a material impact on the financial statements.

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions – The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). This Statement is effective for periods beginning after June 15, 2017. The System has not yet determined the impact this Statement will have on the financial statements, however, expects the impact to be material.

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GASB Statement No. 80, Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14 – This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. This Statement is effective for reporting periods beginning after June 15, 2016. The System has not yet determined the impact this Statement will have on the financial statements.

GASB Statement No. 81, Irrevocable Split-Interest Agreements – The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement is effective for periods beginning after December 15, 2016. The System believes this Statement will not have a material impact on the financial statements.

GASB Statement No. 82, Pension Issues – An amendment of GASB Statements No. 67, No. 68, and No. 73 – The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This Statement is effective for reporting periods beginning after June 15, 2016, except for the requirements of paragraph seven in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements of paragraph seven are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. The System has not yet determined the impact this Statement will have on the financial statements.

GASB Statement No. 83, Certain Asset Retirement Obligations – This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement is effective for reporting periods beginning after June 15, 2018. The System has not yet determined the impact this Statement will have on the financial statements.

GASB Statement No. 84, Fiduciary Activities – The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement is effective for reporting periods beginning after December 15, 2018. The System has not yet determined the impact this Statement will have on the financial statements.

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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, 2016, 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, 2016, totaled \$52,677 and were subject to the following categories of custodial risk:

	<u>2016</u>
Collateralized with securities held by the pledging institution's trust department, but not in the System's name	<u>\$52,177</u>
Total amount subject to custodial risk	52,177
Amount insured	<u>500</u>
Total bank balances	<u><u>\$52,677</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.
- 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.

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- 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, 2016, the fair values of the System's investments and their ratings by Standard & Poor's were as follows:

	2016	Investment Maturities		Rating
		Less than 1 Year	1 - 5 Years	
U.S. Treasury Notes	\$40,072	\$10,096	\$29,976	N/A
Government National Mortgage Association	4	0	4	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	248,893	75,900	172,993	AA+
Commercial Paper	10,299	10,299	0	A-1
Money Market	23,222	23,222	0	AAA
Total Investments	<u>\$322,490</u>	<u>\$119,517</u>	<u>\$202,973</u>	

Deposits totaling \$40,058 are included in investments on the statement of net position at December 31, 2016.

The System's carrying amounts of deposits and investments at December 31, 2016, are as follows:

	2016
Deposits	\$52,687
Investments	<u>325,938</u>
Total	<u>\$378,625</u>

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

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The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System has the following as of year ended December 31, 2016:

Investments and Derivative Instruments Measured at Fair Value

	2016	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Debt Securities			
U.S. Treasury Securities	\$40,072	\$0	\$40,072
U.S. Agency Securities	248,897	0	248,897
Commercial Paper	10,299	0	10,299
Total Debt Securities	299,268	0	299,268
Money Market Mutual Funds	23,222	23,222	0
Domestic Equities	3,448	0	3,448
Total Investments Measured at Fair Value	<u>\$325,938</u>	<u>\$23,222</u>	<u>\$302,716</u>
Investment Derivative Instruments			
Interest Rate Swaps	<u>(\$11,598)</u>		<u>(\$11,598)</u>

Money market mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Derivative instruments classified in Level 2 of the fair value hierarchy are valued using a market approach that considers benchmark interest rates.

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, 2016 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, 2016, 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:

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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

As of December 31, 2016, the System holds 46 percent of its portfolio in Federal National Mortgage Association (Fannie Mae) issues, 17 percent in Federal Home Loan Mortgage Corporation (Freddie Mac) issues and 11 percent in United States Treasury.

The Foundation As of December 31, 2016, the fair values of the Foundation's investments were as follows:

	2016
Exchange Traded Funds	\$3,456
Money Market Funds	2,707
Pooled Investment Fund	2,309
Mutual Funds	35,355
Common Stock	26
Limited Partnership Interests	2,268
Total Investments	<u><u>\$46,121</u></u>

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The Foundation's net investment income for the year ended December 31, 2016, consisted of the following:

	2016
Interest and Dividends	\$860
Net Realized and Unrealized Gains (Losses)	1,812
Less Investment Management Fees	(83)
Net Investment Income	<u>\$2,589</u>

Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2016:

	Balance 12/31/15	Additions	Reductions	Balance 12/31/16
Nondepreciable Capital Assets				
Land	\$15,282	\$0	\$0	\$15,282
Construction in Progress	55,909	87,014	(111,517)	31,406
Total Nondepreciable Capital Assets	<u>71,191</u>	<u>87,014</u>	<u>(111,517)</u>	<u>46,688</u>
Depreciable Capital Assets				
Land Improvements	13,253	100	0	13,353
Buildings and Fixed Equipment	586,749	93,516	(5)	680,260
Equipment	384,402	24,772	(621)	408,553
Total Depreciable Capital Assets	<u>984,404</u>	<u>118,388</u>	<u>(626)</u>	<u>1,102,166</u>
Total Capital Assets	<u>1,055,595</u>	<u>205,402</u>	<u>(112,143)</u>	<u>1,148,854</u>
Less Accumulated Depreciation				
Land Improvements	(9,350)	(567)	0	(9,917)
Buildings and Fixed Equipment	(423,965)	(17,131)	5	(441,091)
Equipment	(300,962)	(22,565)	567	(322,960)
Total Accumulated Depreciation	<u>(734,277)</u>	<u>(40,263)</u>	<u>572</u>	<u>(773,968)</u>
Total Depreciable Capital Assets, Net	<u>250,127</u>	<u>78,125</u>	<u>(54)</u>	<u>328,198</u>
Capital Assets, Net	<u>\$321,318</u>	<u>\$165,139</u>	<u>(\$111,571)</u>	<u>\$374,886</u>

Total depreciation and amortization expense related to capital assets for 2016 was \$40,263.

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 facility was renewed for one year during 2016. The new term of the facility is October 1, 2017. As of December 31, 2016, the credit facility was undrawn and had not been drawn upon previously.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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
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, 2016, consist of the following:

	Outstanding 12/31/15	Additions	Reductions	Outstanding 12/31/16	Amounts Due in One Year
Revenue Bonds					
1997 Hospital Improvement and Refunding	\$17,600	\$0	\$0	\$17,600	\$0
2009B Hospital Facilities	75,000	0	0	75,000	0
2011 Hospital Refunding	35,190	0	8,390	26,800	8,655
2012 Hospital Refunding	22,265	0	875	21,390	21,390
2015 Hospital Refunding	70,835	0	460	70,375	485
Unamortized discount	(198)	0	(17)	(181)	0
<i>Total Revenue Bonds</i>	<u>220,692</u>	<u>0</u>	<u>9,708</u>	<u>210,984</u>	<u>30,530</u>
Other Long-Term Obligations					
Loan Obligation - Cuyahoga County					
Sanitary Engineering	18	0	6	12	6
Loan Obligation - Key Government					
Finance, Inc.	2,840	0	710	2,130	710
Note Obligation - August Health					
Services, Inc.	600	0	300	300	300
Note Obligation - State Road Family					
Practice, Inc.	293	0	146	147	147
Building Obligations - HS Acquisition, LLC					
FRE Holdings, LLC and FRE Holdings II, LLC	0	8,706	65	8,641	341
Capital Leases	5,525	0	1,205	4,320	1,316
<i>Total Other Long-Term Obligations</i>	<u>9,276</u>	<u>8,706</u>	<u>2,432</u>	<u>15,550</u>	<u>2,820</u>
<i>Total</i>	<u>\$229,968</u>	<u>\$8,706</u>	<u>\$12,140</u>	<u>\$226,534</u>	<u>\$33,350</u>

Effective February 1, 1997, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$70,000 of Hospital 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 refundings totaled \$11,440. At December 31, 2016, Series 1997 Bonds maturing in years 2020 through 2027 were outstanding.

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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%) 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 refundings 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 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% 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% 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 on 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% 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 (\$1,520 at December 31, 2016) reported in the accompanying financial statements as a deferred outflow of resources, 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, 2016 was 1.50%. 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.

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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, 2016 was 1.05%. 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.

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 (\$2,663 at December 31, 2016), 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, 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, 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 System leases various buildings and equipment under capital leases which expire at various dates through 2046. The assets and liabilities under capital lease obligations are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. Depreciation of the assets under capital lease is included in depreciation expense for the year ended December 31, 2016.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Following is a summary of property held under capital leases at December 31:

	<u>2016</u>
Equipment	\$8,830
Buildings	<u>8,706</u>
	17,536
Accumulated Depreciation	<u>(4,575)</u>
Total	<u>\$12,961</u>

The revenue bonds and lease obligation payment requirements for fiscal years subsequent to December 31, 2016, are as follows:

	Total Lease Obligations		Total Loan Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$1,658	\$312	\$1,162	\$19	\$30,530	\$10,840
2018	9,629	153	717	0	9,430	10,139
2019	1,064	35	710	0	9,760	9,815
2020	464	11	0	0	6,255	9,480
2021	146	2	0	0	6,540	9,216
2022-2026	0	0	0	0	37,395	41,608
2027-2031	0	0	0	0	33,425	33,546
2032-2036	0	0	0	0	37,285	23,863
2037-2041	0	0	0	0	40,545	6,889
Total	<u>\$12,961</u>	<u>\$513</u>	<u>\$2,589</u>	<u>\$19</u>	211,165	<u>\$155,396</u>
Unamortized Discount					(181)	
Total Hospital Bonds, Net					<u>\$210,984</u>	

There are no amounts remaining to be paid to bond holders related to defeased debt at December 31, 2016.

Foundation On October 14, 2016, HS Acquisitions LLC, FRE Holdings LLC and FRE Holdings II LLC (collectively referred to as the LLCs) signed an interim loan agreement (Note) with KeyBank for a total of \$8,706. The proceeds of the Note were used to acquire eight properties in Cuyahoga County which were subsequently leased to the System. The LLCs are Ohio nonprofit limited liability companies of which the Foundation is the sole member. The LLCs were formed with the express, exclusive purpose of serving the tax exempt purposes and mission of the System in all respects.

The loan agreement requires monthly payments, commencing on November 15, 2016, including principal of \$29 together with interest at the adjusted one month LIBOR (.77% at December 31, 2016), plus 1.5%. All outstanding principal, interest and other sums are payable on the maturity date of the note.

The maturity date of the Note is the earlier of (i) April 14, 2018; (ii) event of default as defined in the Note; (iii) the date on which the development operations and service agreement (DOSA) expires, is cancelled or is terminated.

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The Note is secured through the LLCs with rights, titles and interests under the respective (i) DOSA and (ii) each purchase and sale agreement.

The LLCs are required to be in compliance with financial and performance-related covenants.

The Foundation's future principal payments on the Note are as follows for the years ending December 31:

2017	\$348
2018	8,300
	<u>\$8,648</u>
Less: Debt Issuance Costs	<u>(120)</u>
Total	<u><u>\$8,528</u></u>

Total interest expense of the Foundation was \$46 for the year ended December 31, 2016.

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 management of 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 two interest rate swap agreements with a total outstanding notional amount of \$91,765 at December 31, 2016.

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 at December 31, 2016 was (\$11,598) and is included within the liabilities section of the Statement of Net Position. The gain from the change in fair value of the swap agreements of \$1,361 in 2016 is included in net investment income in the statement of activities. As a result of the agreements, net settlements increased the System's interest expense by \$2,274 in 2016.

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	\$70,375	\$21,390
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 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.

Counterparty Risk The System is exposed to counterparty risk on its interest rate swaps. The System could be at risk for replacing these contracts at current market rates, should the counterparty default. The System seeks to control this risk through contracting only with counterparties who meet certain credit guidelines. The System has maintained the same counterparties since the swaps' inception and neither The System nor the counterparties have ever triggered the collateral posting thresholds.

Other Long-Term Liabilities

Amounts Due to Third-Party Payors The System has agreements with third-party payors that provide for payment of amounts different from established rates. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined. See net patient service revenue for additional information. As of December 31, 2016, the total liability for amounts due to third-party payors was \$49,571.

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, 2016, the total liability for accrued vacation and sick leave was \$47,608. Amounts classified as 'due within one year' are based on historical usage patterns.

The following summarizes changes in other long-term liabilities for the year ended December 31, 2016:

	Balance at 12/31/15	Additions	Deletions	Balance at 12/31/16	Due within One Year
Amounts due to third-party payors	\$36,379	\$23,551	(\$10,359)	\$49,571	\$522
Accrued vacation and sick leave	53,552	44,746	(50,690)	47,608	4,759
Derivative instruments - rate swaps	12,959	0	(1,361)	11,598	0
Totals	<u>\$102,890</u>	<u>\$68,297</u>	<u>(\$62,410)</u>	<u>\$108,777</u>	<u>\$5,281</u>

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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 and worker's compensation but maintains commercial insurance policies for property and casualty, automobile, aircraft (helicopter and fixed wing). Additionally, beginning in 2016, the System is self-insured for professional liability through Select Assurance Captive LLC, a wholly owned single parent captive insurance company. The System also maintains excess coverage for professional liability and employee health claims. For professional liability and worker's compensation, professional actuarial consultants have been retained to determine funding requirements. Amounts funded for professional liability have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health claims, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2016. Settled claims have not exceeded insurance coverage in any of the past three years.

During the normal course of its operations, the System has become a defendant in various legal actions. In the opinion of legal counsel and the System administration, the disposition of the pending cases will not have a material adverse effect of the financial condition or operations of the System.

Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are recorded based on estimates that incorporate the System's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors.

The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and incurred but not reported claims for 2016 and 2015 as follows:

Workers' Compensation

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2015	\$9,156	\$1,089	(\$1,829)	\$8,416	\$1,860
2016	8,416	986	(1,695)	7,707	1,592

Self-Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2015	\$47,665	\$6,677	(\$8,848)	\$45,494	\$13,689
2016	45,494	6,994	(2,103)	50,385	15,195

Employee Health Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2015	\$1,747	\$23,142	(\$23,605)	\$1,284	\$1,284
2016	1,284	25,419	(25,087)	1,616	1,616

The liabilities recorded for workers' compensation and self-insurance at December 31, 2016 are discounted liabilities. The discount rate of 1.5 percent was used. The undiscounted liabilities are approximately \$834 and \$2,565 higher for workers' compensation and self-insurance, respectively.

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Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 2031. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years.

Minimum rental commitments under operating leases extending beyond one year at December 31, 2016, are as follows:

2017	\$5,525
2018	5,555
2019	5,237
2020	4,649
2021	4,329
2022-2026	19,041
2027-2031	15,204
Total	<u>\$59,540</u>

Rent expense totaled \$4,007 in 2016.

Benefit Plans

Pension Employee retirement benefits are available for substantially all employees under three separate retirement plans administered by the Ohio Public Employees Retirement System (OPERS). The plans are the Traditional Pension Plan - a cost-sharing, multiple-employer defined benefit pension plan; the 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% 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 2015 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

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A and B, the annual benefit is based on 2.2% of final average salary multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% 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 2015 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 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% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS for the first 35 years of service. A factor of 1.25% 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% 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% cost-of-living adjustment is provided on the member's base benefit. Members retiring under the Combined Plan receive a 3% 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.

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The Ohio Revised Code provides statutory authority for employee and employer contributions. For the year ended December 31, 2016 the employee contribution rate was 10.0% of covered payroll and the System was required to contribute 14.0% of covered payroll for all covered benefits, including OPEB. Member and employer contribution rates were consistent across all three plans. The System's contributions to OPERS for the year ended December 31, 2016 was \$69,279, equal to the statutorily required contributions, made up of \$56,789 for the Traditional Pension Plan, \$2,512 for the Combined Plan and \$9,978 and \$8,190 for the Member Directed Plan.

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

Pensions At December 31, 2016, the System reported a liability of \$510,316 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$2,093 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, 2015 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, 2015).

At December 31, 2015, the System's proportion was 2.95 percent for the Traditional Pension Plan, which was an increase of .06 from its proportion measured as of December 31, 2014, 4.20 percent for the Combined Plan, which was an increase of .42 from its proportion measured as of December 31, 2014 and 12.28 percent for the Member Directed Plan, which was a decrease of 0.05 percent from its proportion measured as of December 31, 2014.

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 \$74,639, \$1,059, and \$2,506, respectively.

At December 31, 2016, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$0	\$9,860
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	150,001	0
Changes in Proportionate Share of Contributions	5,549	0
System Contributions Subsequent to the Measurement Date	48,676	0
Total Traditional Pension Plan	204,226	9,860
Differences between Expected and Actual Experience	0	934
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	883	0
Changes in Proportionate Share of Contributions	0	162
System Contributions Subsequent to the Measurement Date	2,154	0
Total Combined Plan	3,037	1,096
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	76	0
Changes in Proportionate Share of Contributions	325	0
System Contributions Subsequent to the Measurement Date	9,978	0
Total Member-Directed Plan	10,379	0
Total All Plans	\$217,642	\$10,956

The Traditional Pension Plan, Combined Plan and Member-Directed Plan reported \$48,676, \$2,154 and \$9,978, 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 subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Traditional Pension Plan	Combined Plan	Member-Directed Plan
2017	\$35,742	\$90	\$60
2018	37,464	90	60
2019	38,539	90	60
2020	33,945	65	57
2021	0	(138)	40
Thereafter	0	(410)	124

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.

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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, 2015, 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	Member-Directed Plan
Valuation Date	December 31, 2015	December 31, 2015	December 31, 2015
Experience Study	5 year Period Ended December 31, 2010	5 year Period Ended December 31, 2010	5 year Period Ended December 31, 2010
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age
Actuarial Assumptions			
Investment Rate of Return	8.00%	8.00%	8.00%
Wage Inflation	3.75%	3.75%	3.75%
Projection Salary Increases	4.25% - 10.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)
Cost-of-Living Adjustments	Pre-1/7/13 Retirees: 3.0% Simple Post-1/7/13 Retirees: 3.0% Simple through 2018, then 2.8% Simple	Pre-1/7/13 Retirees: 3.0% Simple Post-1/7/13 Retirees: 3.0% Simple through 2018, then 2.8% Simple	Pre-1/7/13 Retirees: 3.0% Simple Post-1/7/13 Retirees: 3.0% Simple through 2018, then 2.8% Simple

Mortality rates are based on the RP-2000 mortality table projected 20 years using Projection Scale AA. For males, 105% of the combined healthy male mortality rates were used. For females, 100% 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% of the disabled female mortality rates were used set forward two years. For females, 100% of the disabled female mortality rates were used.

The discount rate used to measure the total pension liability was 8.0% 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 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 2015 and the long-term expected real rates of return for both the Traditional Pension Plan and the Combined Plan.

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Asset Class	Target Allocation for 2014	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00%	5.27%

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.

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	\$813,057	\$510,316	\$254,962
Combined Plan	(42)	(2,093)	(3,658)
Member-Directed Plan	123	0	-123

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, 2016.

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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 2016, 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 2016. 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' 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 2016, 2015, and 2014 used to fund postemployment healthcare benefits were \$8,472, \$8,813, and \$8,430, respectively, which are included in the System's contractually required contribution of \$69,279, \$61,686, and \$59,012, for the years ended December 31, 2016, 2015, and 2014, 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.

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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, 2016:

	<u>System</u>	<u>Foundation</u>	<u>Total</u>
Restricted, Debt Service Payments	\$20,173	\$0	\$20,173
Restricted, Capital Asset Use	2,250	0	2,250
Programmatic Activities of The MetroHealth System	1,051	28,043	29,094
Time Restrictions	<u>0</u>	<u>487</u>	<u>487</u>
Total	<u>\$23,474</u>	<u>\$28,530</u>	<u>\$52,004</u>

The Foundation has restricted, nonexpendable net position in the amount of \$13,427 at December 31, 2016, that is restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

Related Transactions

The System is the primary beneficiary of The MetroHealth Foundation, Inc. (Foundation). The Foundation is a separate not-for-profit entity organized for the purpose of supporting the System in the areas of research, community health and continuing professional education. In accordance with GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units, the System has reported the Foundation as a discretely presented component unit in the System's 2016 financial statements. The System received support from the Foundation totaling \$3,889 in 2016, which is recorded in other revenue and grants for capital acquisitions on the System's Statement of Activities. The outstanding receivable from the Foundation was \$1,690 at December 31, 2016, which is included in other receivables on the System's Statements of Net Position. The System provided the Foundation in-kind support totaling \$1,748 in 2016. 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 had 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. Amounts transferred in 2016 were \$0.

During 2016, the System entered into lease agreements with the LLCs. The lease agreements between the System and the LLCs have a thirty year term, with an additional thirty year renewal option. The DOSA requires the System to pay a monthly amount equal to the principal and interest on the financing in the acquisition of the property. There is no anticipated unguaranteed residual value and the DOSA expires no later than April 14, 2018.

The remaining base rent for the leases, following the completion of the DOSA, requires monthly amounts equal to the principal and interest required in the financing in the acquisition of the property. At the time the financing costs are paid in full, the base rent will be reduced to \$1 per year per lease.

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The leases also require the System to be responsible for any operating expenses related to the maintenance, operation and repairs to the properties. These costs include maintenance, real estate taxes and assessments, insurance on the property and contents and other related costs.

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 2016, 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, 2016, the LLC had a balance of \$7,663 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 2016, the LLC recorded other income of \$2,516 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, 2016. The LLC received distributions of \$2,940 in 2016.

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, 2016, MHS had a balance of \$3,448 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, 2016.

Effective October 1, 2013, Premier reorganized to convert to a public company. From this reorganization, MHS received proceeds of \$1,221 and Class B units 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 2016, MHS recorded a reduction to medical supplies expense of \$1,184, related to vesting of the Class B units, which is included in the System's statement of activities.

Select Assurance Captive LLC (Select) was formed November 5, 2015 for the purpose of insuring the risks of the System related to medical malpractice. Although it is a legally separate entity, the System is the sole member of Select. Select is considered to be a blended component unit of the System and therefore, Select's financial activity is reflected within the financial activity of the System on these financial statements. At December 31, 2016, Select had balances reported in the Statement of Net Position of \$6,955, \$95, and \$6,496 in cash, accounts payable and general and professional liabilities, respectively. In 2016, Select recorded an operating loss of \$149 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. Of this amount, \$250,000 is included in the pledge receivable balance at December 31, 2016. This amount is expected to be collected during 2017.

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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. The System is subject to review and audit as part of this program. Certain amounts could be identified as overpayments and be subject to repayment. Generally, no provision for repayment is recorded until an audit has determined that repayment is necessary. The System is not aware of any material unrecorded liabilities pertaining to this program.

Purchase Commitments As of December 31, 2016, the System had contractual commitments for various projects totaling approximately \$24,559. Projects with large contractual commitments include \$4,138 for costs associated with the expansion of the Critical Care Pavilion, \$3,647 for construction and equipment at the Brecksville Health Center, \$2,838 for campus transformation planning costs, \$1,979 for the implementation of three software products, \$1,646 for operating room upgrades, and \$1,425 for operating room equipment. These projects are being funded with operating funds.

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

Subsequent Events On February 22, 2017, in anticipation of a potential bond issue, the Board of Trustees approved the termination of the System's Swap Agreements and an optional redemption of the Series 1997 bonds. In May 2017, the System issued \$945.7 million in revenue bonds for the purpose of a campus transformation.

Note 30 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapters 343 and 3734 of the Ohio Revised Code. The Corporation is directed by a seven-member Board of Directors comprised of two individuals appointed by the Cuyahoga County Executive, two individuals appointed by the President of the Cuyahoga County Council, two individuals appointed by the joint selection of the Cuyahoga County Executive and the President of Cuyahoga County Council, and an individual appointed by

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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.

Basis of Presentation

The Corporation's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

The Corporation uses single enterprise fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Enterprise accounting focuses on the determination of operating income, change in net position, financial position, and cash flows. Enterprise accounting may be used to account for any activity for which a fee is charged to external users for goods or services.

Measurement Focus

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Corporation finances and meets the cash flow needs of its enterprise activity.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Corporation's financial statements are prepared using the accrual basis of accounting. On the accrual basis, revenue is recorded on exchange transactions when the exchange takes place. Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include capital contributions. Expenses are recognized at the time they are incurred.

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2016, for 2017 services, has been recorded as unearned.

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

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

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

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

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.

Capital Assets Capitalized assets utilized by the Corporation are reported on the statement of net position. All capital assets are capitalized at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of two thousand five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	15 years
Furniture and Fixtures	10 years
Equipment	5 years

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

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

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

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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, 2016, \$12,047,063 of the Corporation's bank balance of \$12,297,063 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, 2016, 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.

	<u>Accounts Receivable</u>	<u>Estimated Uncollectible</u>	<u>Net Receivable</u>
Allowance for Doubtful Accounts	<u>\$688,892</u>	<u>\$33,746</u>	<u>\$655,146</u>

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2016, the lease receivable is \$300,802,180.

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Capital Assets

Capital asset activity for the fiscal year ended December 31, 2016, was as follows:

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
Capital Assets being depreciated:				
Building and Improvements	\$373,322	\$275,301	\$0	\$648,623
Furniture and Fixtures	92,970	383,389	0	476,359
Equipment	124,730	112,168	0	236,898
Total Capital Assets being depreciated	591,022	770,858	0	1,361,880
Less Accumulated Depreciation				
Building and Improvements	0	(41,236)	0	(41,236)
Furniture and Fixtures	0	(45,007)	0	(45,007)
Equipment	0	(43,063)	0	(43,063)
Total Accumulated Depreciation	0	(129,306)	0	(129,306)
Total Capital Assets, net	\$591,022	\$641,552	\$0	\$1,232,574

Long-term Obligations

	Outstanding 12/31/2015	Additions	Reductions	Outstanding 12/31/2016	Amount Due in One Year
Loan Payable	\$321,596,617	\$0	\$20,794,437	\$300,802,180	\$21,830,309

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

Year	Principal	Interest
2017	\$21,830,309	\$14,169,691
2018	22,917,783	13,082,217
2019	24,059,430	11,940,570
2020	25,257,947	10,742,053
2021	26,516,168	9,483,832
2022-2026	153,760,499	26,239,501
2027	26,460,044	539,956
Total	\$300,802,180	\$86,197,820

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.

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Operating Lease Obligations

The Corporation has a non-cancellable operating lease for office equipment. The future minimum required lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Office Equipment</u>
2017	\$6,020
2018	<u>3,010</u>
Total	<u><u>\$9,030</u></u>

On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). The Corporation is to operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

Risk Management

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

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

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Berkshire Hathaway Speciality Insurance Company	General Liability:		
	Each Occurrence	\$1,000,000	\$0
	Personal Injury	2,000,000	0
	General Aggregate	3,000,000	0
	Liquor Liability	1,000,000	0
National Union Fire Insurance Company	Employer Liability	1,000,000	0
	Employment Practices	3,000,000	0
	Professional Liability	2,000,000	150,000
United States Fire Insurance Company	Automobile Liability	1,000,000	1,000
Lexington Insurance Company	Umbrella Liability	25,000,000	0
Federal Insurance Company	Crime	5,000,000	0

Related Party Transactions

During 2016, the Corporation received \$36,000,000 in capital lease payment and \$5,350,000 as required by various lease agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

During 2016, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$20,794,437 towards loan principal reduction during 2016 leaving a remaining balance of \$300,802,180 as of December 31, 2016.

Capital Funding and Reserves

During 2016, the Corporation adopted a capital funding and reserve requirement policy earmarking certain Corporation cash balances for capital repairs, improvements and equipment as follows:

<u>Capital Project Descriptions</u>	<u>Amount</u>
Capital Repair/Replacement	\$7,650,000
Capital Improvements	3,199,512
Food Service Equipment	444,553
Capital Equipment	<u>130,000</u>
Total	<u><u>\$11,424,065</u></u>

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 Three Years (1)

	2016	2015	2014
County's Proportion of the Net Pension Liability	3.0123350%	2.9764010%	2.9764010%
County's Proportionate Share of the Net Pension Liability	\$511,338,907	\$351,807,480	\$343,861,322
County's Covered Payroll	\$363,357,034	\$353,958,294	\$347,925,638
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.73%	99.39%	98.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

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 Four Fiscal Years (1)

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.04337093%	0.05189344%	0.06620823%	0.06620823%
County's Proportionate Share of the Net Pension Liability	\$14,517,556	\$14,341,829	\$16,104,131	\$19,183,138
County's Covered Payroll	\$4,563,457	\$5,414,214	\$7,285,008	\$9,006,103
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	318.13%	264.89%	221.06%	213.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is June 30th.

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Four Years (1)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$44,784,206	\$44,111,406	\$42,938,390	\$45,669,229
Contributions in Relation to the Contractually Required Contribution	<u>(44,784,206)</u>	<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>	<u>\$0</u>
County Covered Payroll	\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
Contributions as a Percentage of Covered Payroll	12.14%	12.14%	12.13%	13.13%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$590,927	\$677,296	\$828,045	\$1,270,358
Contributions in Relation to the Contractually Required Contribution	<u>(590,927)</u>	<u>(677,296)</u>	<u>(828,045)</u>	<u>(1,270,358)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$4,220,907	\$4,837,829	\$6,120,027	\$9,771,985
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.53%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$1,227,072	\$1,332,865	\$1,425,180	\$1,500,000	\$1,600,000	\$1,600,000
<u>(1,227,072)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$9,439,015	\$10,252,808	\$10,962,923	\$11,538,462	\$12,307,692	\$12,307,692
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 2016; 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, 2016

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$199,749,974	\$13,058,035	\$64,354,808	\$277,162,817
Cash and Cash Equivalents				
In Segregated Accounts	3,640,727	0	0	3,640,727
Accrued Interest Receivable	55,537	0	0	55,537
Accounts Receivable	1,931,655	0	0	1,931,655
Intergovernmental Receivable	27,974,924	3,871,644	8,136,177	39,982,745
Property Taxes Receivable	85,052,157	26,319,593	0	111,371,750
Loans Receivable	55,253,801	23,486,202	0	78,740,003
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	36,037,013	23,121,584	0	59,158,597
Total Assets	\$409,695,788	\$89,857,058	\$72,490,985	\$572,043,831
Liabilities				
Accounts Payable	\$14,510,078	\$0	\$4,829	\$14,514,907
Accrued Wages	903,362	0	2,596	905,958
Contracts Payable	0	0	2,681,749	2,681,749
Intergovernmental Payable	9,043,186	0	399	9,043,585
Interfund Payable	5,366,210	0	0	5,366,210
Total Liabilities	29,822,836	0	2,689,573	32,512,409
Deferred Inflows of Resources				
Property Taxes	73,512,456	22,748,938	0	96,261,394
Unavailable Revenue	21,246,439	4,955,857	761,277	26,963,573
Total Deferred Inflows of Resources	94,758,895	27,704,795	761,277	123,224,967
Fund Balances				
Restricted	289,173,467	62,152,263	69,040,135	420,365,865
Unassigned (Deficit)	(4,059,410)	0	0	(4,059,410)
Total Fund Balances	285,114,057	62,152,263	69,040,135	416,306,455
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$409,695,788	\$89,857,058	\$72,490,985	\$572,043,831

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$60,751,303	\$22,670,370	\$0	\$83,421,673
Excise Tax	8,120,084	5,701,704	0	13,821,788
Payment in Lieu of Taxes	0	15,971,373	0	15,971,373
Charges for Services	39,266,479	439,008	2,775	39,708,262
Licenses and Permits	2,689,227	0	0	2,689,227
Fines and Forfeitures	2,576,617	0	0	2,576,617
Intergovernmental	170,310,102	5,053,688	30,539,458	205,903,248
Interest	181,167	1,743,086	0	1,924,253
Contributions and Donations	1,469,120	230,598	0	1,699,718
Other	2,168,720	1,062,919	586	3,232,225
<i>Total Revenues</i>	<u>287,532,819</u>	<u>52,872,746</u>	<u>30,542,819</u>	<u>370,948,384</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	21,624,766	5,477,180	0	27,101,946
Judicial	81,898,302	0	0	81,898,302
Public Works	26,203,200	0	0	26,203,200
Health and Safety	80,250,527	0	0	80,250,527
Social Services	66,651,355	0	0	66,651,355
Community Development	60,318,200	4,050	0	60,322,250
Capital Outlay	0	0	40,788,889	40,788,889
Debt Service:				
Principal Retirement	1,832,740	47,320,000	0	49,152,740
Interest and Fiscal Charges	1,242,112	50,008,774	0	51,250,886
Issuance Costs	0	38,750	0	38,750
<i>Total Expenditures</i>	<u>340,021,202</u>	<u>102,848,754</u>	<u>40,788,889</u>	<u>483,658,845</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(52,488,383)</u>	<u>(49,976,008)</u>	<u>(10,246,070)</u>	<u>(112,710,461)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	27,500	0	0	27,500
Transfers In	59,003,559	46,131,325	25,284,256	130,419,140
Transfers Out	(24,563,682)	0	(20,809,327)	(45,373,009)
<i>Total Other Financing Sources (Uses)</i>	<u>34,467,377</u>	<u>46,131,325</u>	<u>4,474,929</u>	<u>85,073,631</u>
<i>Net Change in Fund Balances</i>	<u>(18,021,006)</u>	<u>(3,844,683)</u>	<u>(5,771,141)</u>	<u>(27,636,830)</u>
<i>Fund Balances Beginning of Year</i>	<u>303,135,063</u>	<u>65,996,946</u>	<u>74,811,276</u>	<u>443,943,285</u>
<i>Fund Balances End of Year</i>	<u>\$285,114,057</u>	<u>\$62,152,263</u>	<u>\$69,040,135</u>	<u>\$416,306,455</u>

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Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	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	\$48,495,577	\$20,970,275	\$16,481,644	\$1,099,304	\$4,113,084
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	233,850	0	0	760,574	0
Intergovernmental Receivable	9,407,009	0	2,274,377	327,656	0
Property Taxes Receivable	0	0	42,049,837	7,611,137	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>\$58,136,436</u>	<u>\$20,970,275</u>	<u>\$60,805,858</u>	<u>\$9,798,671</u>	<u>\$4,113,084</u>
Liabilities					
Accounts Payable	\$1,123,860	\$121,574	\$4,783,591	\$54,107	\$196,629
Accrued Wages	132,657	111,250	59,259	233,418	42,506
Intergovernmental Payable	140,338	17,090	925,413	5,701,632	11,530
Interfund Payable	1,015	13,670	1,327	7,111	530
<i>Total Liabilities</i>	<u>1,397,870</u>	<u>263,584</u>	<u>5,769,590</u>	<u>5,996,268</u>	<u>251,195</u>
Deferred Inflows of Resources					
Property Taxes	0	0	36,344,602	6,578,474	0
Unavailable Revenue	6,079,803	0	7,090,163	1,283,339	0
<i>Total Deferred Inflows of Resources</i>	<u>6,079,803</u>	<u>0</u>	<u>43,434,765</u>	<u>7,861,813</u>	<u>0</u>
Fund Balances					
Restricted	50,658,763	20,706,691	11,601,503	0	3,861,889
Unassigned (Deficit)	0	0	0	(4,059,410)	0
<i>Total Fund Balances (Deficit)</i>	<u>50,658,763</u>	<u>20,706,691</u>	<u>11,601,503</u>	<u>(4,059,410)</u>	<u>3,861,889</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$58,136,436</u>	<u>\$20,970,275</u>	<u>\$60,805,858</u>	<u>\$9,798,671</u>	<u>\$4,113,084</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities	Victim Assistance
\$546,792	\$8,511,027	\$3,313,318	\$45,943,432	\$474,839	\$1,305,754	\$349,463
0	0	0	3,640,727	0	0	0
0	0	0	4,170	0	0	0
0	762,076	0	16,153	0	0	0
0	0	94,336	3,866,275	0	204,256	30,475
0	0	0	0	0	0	0
0	0	0	55,253,801	0	0	0
0	0	0	881,186	964,535	0	0
<u>\$546,792</u>	<u>\$9,273,103</u>	<u>\$3,407,654</u>	<u>\$109,605,744</u>	<u>\$1,439,374</u>	<u>\$1,510,010</u>	<u>\$379,938</u>
\$0	\$144,532	\$106,413	\$2,164,590	\$12,490	\$0	\$99,653
0	16,693	7,672	22,982	3,405	28,644	16,932
0	16,781	42,203	1,132,526	523	4,400	32,547
0	0	157	42	0	1,857	974
0	178,006	156,445	3,320,140	16,418	34,901	150,106
0	0	0	0	0	0	0
0	694,355	0	0	0	0	0
0	694,355	0	0	0	0	0
546,792	8,400,742	3,251,209	106,285,604	1,422,956	1,475,109	229,832
0	0	0	0	0	0	0
546,792	8,400,742	3,251,209	106,285,604	1,422,956	1,475,109	229,832
<u>\$546,792</u>	<u>\$9,273,103</u>	<u>\$3,407,654</u>	<u>\$109,605,744</u>	<u>\$1,439,374</u>	<u>\$1,510,010</u>	<u>\$379,938</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,500,214	\$14,574,776	\$4,358,161	\$11,567,272	\$910,338
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	0	0	51,367	0	0
Accounts Receivable	0	127,751	0	12,831	0
Intergovernmental Receivable	888,066	554,927	0	3,022,820	0
Property Taxes Receivable	0	0	0	3,278,963	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>\$3,388,280</u>	<u>\$15,257,454</u>	<u>\$4,409,528</u>	<u>\$17,881,886</u>	<u>\$910,338</u>
Liabilities					
Accounts Payable	\$126,530	\$874,633	\$0	\$208,706	\$0
Accrued Wages	0	183,468	4,603	39,873	0
Intergovernmental Payable	0	226,923	26,207	343,238	0
Interfund Payable	0	2,625	367	15,410	0
<i>Total Liabilities</i>	<u>126,530</u>	<u>1,287,649</u>	<u>31,177</u>	<u>607,227</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	2,834,080	0
Unavailable Revenue	0	0	0	552,877	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,386,957</u>	<u>0</u>
Fund Balances					
Restricted	3,261,750	13,969,805	4,378,351	13,887,702	910,338
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,261,750</u>	<u>13,969,805</u>	<u>4,378,351</u>	<u>13,887,702</u>	<u>910,338</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,388,280</u>	<u>\$15,257,454</u>	<u>\$4,409,528</u>	<u>\$17,881,886</u>	<u>\$910,338</u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Total Nonmajor Special Revenue Funds
\$4,935,006	\$17,565	\$8,879,433	\$0	\$402,700	\$0	\$199,749,974
0	0	0	0	0	0	3,640,727
0	0	0	0	0	0	55,537
7,140	0	11,280	0	0	0	1,931,655
149,267	0	7,155,460	0	0	0	27,974,924
1,068,240	0	31,043,980	0	0	0	85,052,157
0	0	0	0	0	0	55,253,801
0	0	0	29,435,215	0	4,756,077	36,037,013
<u>\$6,159,653</u>	<u>\$17,565</u>	<u>\$47,090,153</u>	<u>\$29,435,215</u>	<u>\$402,700</u>	<u>\$4,756,077</u>	<u>\$409,695,788</u>
\$178,737	\$0	\$4,314,033	\$0	\$0	\$0	\$14,510,078
0	0	0	0	0	0	903,362
346,430	0	75,405	0	0	0	9,043,186
1,975	0	5,319,150	0	0	0	5,366,210
527,142	0	9,708,588	0	0	0	29,822,836
923,303	0	26,831,997	0	0	0	73,512,456
294,204	0	5,251,698	0	0	0	21,246,439
1,217,507	0	32,083,695	0	0	0	94,758,895
4,415,004	17,565	5,297,870	29,435,215	402,700	4,756,077	289,173,467
0	0	0	0	0	0	(4,059,410)
4,415,004	17,565	5,297,870	29,435,215	402,700	4,756,077	285,114,057
<u>\$6,159,653</u>	<u>\$17,565</u>	<u>\$47,090,153</u>	<u>\$29,435,215</u>	<u>\$402,700</u>	<u>\$4,756,077</u>	<u>\$409,695,788</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	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	\$36,702,676	\$5,902,209	\$0
Excise Tax	0	0	0	0	0
Charges for Services	2,875	14,968,936	146,752	4,478,330	4,162,752
Licenses and Permits	0	0	0	0	723,492
Fines and Forfeitures	316,587	0	0	0	0
Intergovernmental	29,640,027	0	29,025,143	25,335,120	0
Interest	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	33,161	2,613	49,120	85,741	308,325
<i>Total Revenues</i>	<u>29,992,650</u>	<u>14,971,549</u>	<u>65,923,691</u>	<u>35,801,400</u>	<u>5,194,569</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	11,533,452	0	0	1,313,207
Judicial	0	0	0	37,772,623	3,331,250
Public Works	23,869,576	0	0	0	0
Health and Safety	0	0	68,460,029	0	0
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Debt Service:					
Principal Retirement	737,740	0	0	0	0
Interest and Fiscal Charges	68,586	0	0	0	0
<i>Total Expenditures</i>	<u>24,675,902</u>	<u>11,533,452</u>	<u>68,460,029</u>	<u>37,772,623</u>	<u>4,644,457</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,316,748</u>	<u>3,438,097</u>	<u>(2,536,338)</u>	<u>(1,971,223)</u>	<u>550,112</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	27,500	0	0	0	0
Transfers In	1,499,199	0	0	0	0
Transfers Out	(8,525,891)	(690,787)	0	0	(6,000,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,999,192)</u>	<u>(690,787)</u>	<u>0</u>	<u>0</u>	<u>(6,000,000)</u>
<i>Net Change in Fund Balances</i>	<u>(1,682,444)</u>	<u>2,747,310</u>	<u>(2,536,338)</u>	<u>(1,971,223)</u>	<u>(5,449,888)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>52,341,207</u>	<u>17,959,381</u>	<u>14,137,841</u>	<u>(2,088,187)</u>	<u>9,311,777</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$50,658,763</u>	<u>\$20,706,691</u>	<u>\$11,601,503</u>	<u>(\$4,059,410)</u>	<u>\$3,861,889</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities	Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$403,251	\$1,722,493
0	0	0	0	0	0	0
6,127,177	1,386,162	1,734,615	170,927	0	0	0
0	0	0	0	0	0	0
0	758,896	15,750	0	0	0	0
0	8,400	305,773	22,390,367	26,901	1,703,855	627,069
0	0	0	17,934	1,938	0	0
0	0	0	0	964,525	0	0
0	1,370	7,108	864,906	0	323,868	20,421
6,127,177	2,154,828	2,063,246	23,444,134	993,364	2,430,974	2,369,983
7,000,000	0	0	0	0	0	0
0	2,096,243	0	0	0	2,059,535	2,215,320
0	0	2,319,859	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	34,774,962	573,380	0	0
0	0	0	1,095,000	0	0	0
0	0	0	1,173,526	0	0	0
7,000,000	2,096,243	2,319,859	37,043,488	573,380	2,059,535	2,215,320
(872,823)	58,585	(256,613)	(13,599,354)	419,984	371,439	154,663
0	0	0	0	0	0	0
0	0	0	49,527,735	0	0	5,183
0	0	0	0	0	(184,559)	(45,751)
0	0	0	49,527,735	0	(184,559)	(40,568)
(872,823)	58,585	(256,613)	35,928,381	419,984	186,880	114,095
1,419,615	8,342,157	3,507,822	70,357,223	1,002,972	1,288,229	115,737
\$546,792	\$8,400,742	\$3,251,209	\$106,285,604	\$1,422,956	\$1,475,109	\$229,832

(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, 2016

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Revenues					
Property Taxes	\$0	\$0	\$0	\$2,486,077	\$0
Excise Tax	0	0	0	0	0
Charges for Services	0	1,655,414	360,100	256,827	0
Licenses and Permits	0	0	0	1,436,794	0
Fines and Forfeitures	0	542,898	0	836,557	0
Intergovernmental	5,254,778	23,444,023	151,300	7,373,253	0
Interest	0	0	122,850	0	0
Contributions and Donations	0	25,000	48,276	145,266	0
Other	60,413	40,499	8,430	257,130	0
<i>Total Revenues</i>	<u>5,315,191</u>	<u>25,707,834</u>	<u>690,956</u>	<u>12,791,904</u>	<u>0</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	1,778,107	0	0
Judicial	4,277,085	30,146,246	0	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	11,790,498	0
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>4,277,085</u>	<u>30,146,246</u>	<u>1,778,107</u>	<u>11,790,498</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,038,106</u>	<u>(4,438,412)</u>	<u>(1,087,151)</u>	<u>1,001,406</u>	<u>0</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Transfers In	479	5,911,837	635,000	1,068,445	0
Transfers Out	0	(173,717)	(4,000,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>479</u>	<u>5,738,120</u>	<u>(3,365,000)</u>	<u>1,068,445</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>1,038,585</u>	<u>1,299,708</u>	<u>(4,452,151)</u>	<u>2,069,851</u>	<u>0</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>2,223,165</u>	<u>12,670,097</u>	<u>8,830,502</u>	<u>11,817,851</u>	<u>910,338</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$3,261,750</u>	<u>\$13,969,805</u>	<u>\$4,378,351</u>	<u>\$13,887,702</u>	<u>\$910,338</u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Total Nonmajor Special Revenue Funds
\$1,487,070	\$0	\$12,047,527	\$0	\$0	\$0	\$60,751,303
0	0	0	8,120,084	0	0	8,120,084
2,839	0	227,590	0	0	3,585,183	39,266,479
118,541	0	0	0	410,400	0	2,689,227
105,929	0	0	0	0	0	2,576,617
187,482	30,130	24,806,481	0	0	0	170,310,102
0	0	0	34,044	0	4,401	181,167
286,053	0	0	0	0	0	1,469,120
19,523	0	86,092	0	0	0	2,168,720
<u>2,207,437</u>	<u>30,130</u>	<u>37,167,690</u>	<u>8,154,128</u>	<u>410,400</u>	<u>3,589,584</u>	<u>287,532,819</u>
0	0	0	0	0	0	21,624,766
0	0	0	0	0	0	81,898,302
0	13,765	0	0	0	0	26,203,200
0	0	0	0	0	0	80,250,527
2,483,135	0	64,168,220	0	0	0	66,651,355
0	0	0	24,827,158	142,700	0	60,318,200
0	0	0	0	0	0	1,832,740
0	0	0	0	0	0	1,242,112
<u>2,483,135</u>	<u>13,765</u>	<u>64,168,220</u>	<u>24,827,158</u>	<u>142,700</u>	<u>0</u>	<u>340,021,202</u>
<u>(275,698)</u>	<u>16,365</u>	<u>(27,000,530)</u>	<u>(16,673,030)</u>	<u>267,700</u>	<u>3,589,584</u>	<u>(52,488,383)</u>
0	0	0	0	0	0	27,500
355,681	0	0	0	0	0	59,003,559
(4,432)	0	0	(1,353,362)	0	(3,585,183)	(24,563,682)
<u>351,249</u>	<u>0</u>	<u>0</u>	<u>(1,353,362)</u>	<u>0</u>	<u>(3,585,183)</u>	<u>34,467,377</u>
75,551	16,365	(27,000,530)	(18,026,392)	267,700	4,401	(18,021,006)
<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>303,135,063</u>
<u>\$4,415,004</u>	<u>\$17,565</u>	<u>\$5,297,870</u>	<u>\$29,435,215</u>	<u>\$402,700</u>	<u>\$4,756,077</u>	<u>\$285,114,057</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$60,203,162	\$4,151,646	\$64,354,808
Intergovernmental Receivable	0	8,136,177	8,136,177
<i>Total Assets</i>	<u>\$60,203,162</u>	<u>\$12,287,823</u>	<u>\$72,490,985</u>
Liabilities			
Accounts Payable	\$4,829	\$0	\$4,829
Accrued Wages	2,596	0	2,596
Contracts Payable	1,549,438	1,132,311	2,681,749
Intergovernmental Payable	399	0	399
<i>Total Liabilities</i>	1,557,262	1,132,311	2,689,573
Deferred Inflows of Resources			
Unavailable Revenue	0	761,277	761,277
Fund Balances			
Restricted	58,645,900	10,394,235	69,040,135
<i>Total Liabilities and Fund Balances</i>	<u>\$60,203,162</u>	<u>\$12,287,823</u>	<u>\$72,490,985</u>

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2016

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$1,625	\$1,150	\$2,775
Intergovernmental	8,354,127	22,185,331	30,539,458
Other	586	0	586
<i>Total Revenues</i>	8,356,338	22,186,481	30,542,819
Expenditures			
Capital Outlay	19,224,549	21,564,340	40,788,889
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,868,211)	622,141	(10,246,070)
Other Financing Sources (Uses)			
Transfers In	19,577,427	5,706,829	25,284,256
Transfers Out	(20,809,327)	0	(20,809,327)
<i>Total Other Financing Sources (Uses)</i>	(1,231,900)	5,706,829	4,474,929
<i>Net Change in Fund Balances</i>	(12,100,111)	6,328,970	(5,771,141)
<i>Fund Balances Beginning of Year</i>	70,746,011	4,065,265	74,811,276
<i>Fund Balances End of Year</i>	\$58,645,900	\$10,394,235	\$69,040,135

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.

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, 2016

	County Airport	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,121,883	\$1,222,008	\$2,343,891
Materials and Supplies Inventory	29,007	0	29,007
Accounts Receivable	599,403	177,383	776,786
Interfund Receivable	0	102,182	102,182
<i>Total Current Assets</i>	<u>1,750,293</u>	<u>1,501,573</u>	<u>3,251,866</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	6,056,978	0	6,056,978
Depreciable Capital Assets, Net	6,611,577	0	6,611,577
<i>Total Noncurrent Assets</i>	<u>12,668,555</u>	<u>0</u>	<u>12,668,555</u>
<i>Total Assets</i>	<u>14,418,848</u>	<u>1,501,573</u>	<u>15,920,421</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	22,294	0	22,294
Accrued Wages	8,181	2,950	11,131
Intergovernmental Payable	154,833	453	155,286
Interfund Payable	108	0	108
Compensated Absences Payable	1,550	1,548	3,098
<i>Total Current Liabilities</i>	186,966	4,951	191,917
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	32,704	1,728	34,432
<i>Total Liabilities</i>	<u>219,670</u>	<u>6,679</u>	<u>226,349</u>
Net Position			
Net Investment in Capital Assets	12,668,555	0	12,668,555
Unrestricted	1,530,623	1,494,894	3,025,517
<i>Total Net Position</i>	<u>\$14,199,178</u>	<u>\$1,494,894</u>	<u>\$15,694,072</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016*

	County Airport	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for Services	\$1,270,497	\$986,580	\$2,257,077
Other	56,674	195	56,869
<i>Total Operating Revenues</i>	<u>1,327,171</u>	<u>986,775</u>	<u>2,313,946</u>
Operating Expenses			
Personal Services	572,591	223,823	796,414
Materials and Supplies	83,742	528	84,270
Contractual Services	207,267	828,477	1,035,744
Depreciation	599,335	0	599,335
Other	48,499	4,856	53,355
<i>Total Operating Expenses</i>	<u>1,511,434</u>	<u>1,057,684</u>	<u>2,569,118</u>
<i>Income (Loss) before Transfers</i>	(184,263)	(70,909)	(255,172)
Transfers In	<u>771,900</u>	<u>465,973</u>	<u>1,237,873</u>
<i>Change in Net Position</i>	587,637	395,064	982,701
<i>Net Position Beginning of Year</i>	<u>13,611,541</u>	<u>1,099,830</u>	<u>14,711,371</u>
<i>Net Position End of Year</i>	<u><u>\$14,199,178</u></u>	<u><u>\$1,494,894</u></u>	<u><u>\$15,694,072</u></u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016

	County Airport	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Customers	\$976,350	\$1,181,069	\$2,157,419
Other Cash Receipts	56,674	195	56,869
Cash Payments to Employees for Services	(562,948)	(224,690)	(787,638)
Cash Payments for Goods and Services	(284,301)	(829,043)	(1,113,344)
Other Cash Payments	(62,186)	(4,856)	(67,042)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>123,589</u>	<u>122,675</u>	<u>246,264</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	<u>771,900</u>	<u>465,973</u>	<u>1,237,873</u>
Cash Flows from Capital and Related Financing Activities			
Related Financing Activities			
Payments for Capital Acquisitions	<u>(197,000)</u>	<u>0</u>	<u>(197,000)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	698,489	588,648	1,287,137
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>423,394</u>	<u>633,360</u>	<u>1,056,754</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,121,883</u></u>	<u><u>\$1,222,008</u></u>	<u><u>\$2,343,891</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	<u>(\$184,263)</u>	<u>(\$70,909)</u>	<u>(\$255,172)</u>
Adjustments:			
Depreciation	599,335	0	599,335
<i>(Increase) Decrease in Assets:</i>			
Materials and Supplies Inventory	(2,382)	0	(2,382)
Intergovernmental Receivable	0	464,214	464,214
Accounts Receivable	(294,147)	(167,543)	(461,690)
Interfund Receivable	0	(102,182)	(102,182)
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	9,090	0	9,090
Accrued Wages	3,879	636	4,515
Intergovernmental Payable	(13,137)	98	(13,039)
Interfund Payable	47	(38)	9
Compensated Absences Payable	5,167	(1,601)	3,566
<i>Total Adjustments</i>	<u>307,852</u>	<u>193,584</u>	<u>501,436</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>\$123,589</u></u>	<u><u>\$122,675</u></u>	<u><u>\$246,264</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, 2016

	Central Custodial Services	Maintenance	Data Processing	Printing
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$373,364	\$0	\$13,374
Accounts Receivable	638,352	0	0	0
Prepaid Items	0	0	0	0
Interfund Receivable	0	113,581	0	222,565
<i>Total Current Assets</i>	638,352	486,945	0	235,939
<i>Noncurrent Assets:</i>				
Depreciable Capital Assets, Net	479,706	72,471	0	24,319
<i>Total Assets</i>	1,118,058	559,416	0	260,258
Deferred Outflows of Resources				
Pension	10,096,339	0	0	0
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	1,821,001	16,754	150,278	173,749
Accrued Wages	382,647	5,022	2,950	6,475
Intergovernmental Payable	80,498	4,832	455	995
Interfund Payable	3,490,041	36	202,690	357
Compensated Absences Payable	59,963	13,560	0	8,076
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	5,834,150	40,204	356,373	189,652
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	860,011	3,743	0	19,166
Net Pension Liability	26,088,722	0	0	0
<i>Total Long-Term Liabilities</i>	26,948,733	3,743	0	19,166
<i>Total Liabilities</i>	32,782,883	43,947	356,373	208,818
Deferred Inflows of Resources				
Pension	504,085	0	0	0
Net Position				
Investment in Capital Assets	479,706	72,471	0	24,319
Unrestricted (Deficit)	(22,552,277)	442,998	(356,373)	27,121
<i>Total Net Position (Deficit)</i>	(\$22,072,571)	\$515,469	(\$356,373)	\$51,440

Postage	Health Insurance	Workers' Compensation	Total
\$382,272	\$5,862,362	\$26,975,330	\$33,606,702
0	6,957	0	645,309
0	0	1,900,870	1,900,870
41,989	0	0	378,135
424,261	5,869,319	28,876,200	36,531,016
5,693	0	0	582,189
429,954	5,869,319	28,876,200	37,113,205
0	0	0	10,096,339
0	1,362,440	15,833	3,540,055
7,473	8,592	4,684	417,843
1,148	438,177	2,577,377	3,103,482
1,300	56	132	3,694,612
4,552	0	660	86,811
0	7,049,643	8,016,862	15,066,505
14,473	8,858,908	10,615,548	25,909,308
96,054	0	675	979,649
0	0	0	26,088,722
96,054	0	675	27,068,371
110,527	8,858,908	10,616,223	52,977,679
0	0	0	504,085
5,693	0	0	582,189
313,734	(2,989,589)	18,259,977	(6,854,409)
\$319,427	(\$2,989,589)	\$18,259,977	(\$6,272,220)

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Central Custodial Services	Maintenance	Data Processing	Printing
Operating Revenues				
Charges for Services	\$44,868,612	\$1,040,532	\$1,671,855	\$3,304,843
Other	45,915	44,049	29,494	3,751
<i>Total Operating Revenues</i>	<u>44,914,527</u>	<u>1,084,581</u>	<u>1,701,349</u>	<u>3,308,594</u>
Operating Expenses				
Personal Services	28,273,871	305,310	3,405	567,516
Materials and Supplies	13,876,391	696,089	0	1,415,291
Contractual Services	6,716,910	0	1,795,918	704,347
Claims	0	0	0	0
Depreciation	81,430	36,848	0	39,911
Other	445,694	5,419	0	5,817
<i>Total Operating Expenses</i>	<u>49,394,296</u>	<u>1,043,666</u>	<u>1,799,323</u>	<u>2,732,882</u>
<i>Operating Income (Loss)</i>	(4,479,769)	40,915	(97,974)	575,712
Non-Operating Revenues (Expenses)				
Gain on Sale of Capital Assets	0	8,894	0	0
<i>Income (Loss) before Transfers</i>	(4,479,769)	49,809	(97,974)	575,712
Transfers In	4,234,436	0	0	0
Transfers Out	0	(234,436)	0	0
<i>Change in Net Position</i>	(245,333)	(184,627)	(97,974)	575,712
<i>Net Position (Deficit) Beginning of Year</i>	<u>(21,827,238)</u>	<u>700,096</u>	<u>(258,399)</u>	<u>(524,272)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$22,072,571)</u></u>	<u><u>\$515,469</u></u>	<u><u>(\$356,373)</u></u>	<u><u>\$51,440</u></u>

Postage	Health Insurance	Workers' Compensation	Total
\$1,921,041	\$134,545,920	\$0	\$187,352,803
160	59,062	471,610	654,041
1,921,201	134,604,982	471,610	188,006,844
594,475	625,237	254,207	30,624,021
98	0	0	15,987,869
183,786	20,896,819	0	30,297,780
0	115,179,412	2,638,114	117,817,526
2,847	0	0	161,036
548,077	0	0	1,005,007
1,329,283	136,701,468	2,892,321	195,893,239
591,918	(2,096,486)	(2,420,711)	(7,886,395)
0	0	0	8,894
591,918	(2,096,486)	(2,420,711)	(7,877,501)
0	0	0	4,234,436
0	0	0	(234,436)
591,918	(2,096,486)	(2,420,711)	(3,877,501)
(272,491)	(893,103)	20,680,688	(2,394,719)
\$319,427	(\$2,989,589)	\$18,259,977	(\$6,272,220)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	Central Custodial Services	Maintenance	Data Processing	Printing
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	\$41,646,377	\$1,101,493	\$1,671,855	\$3,348,857
Cash Received from Transactions For Outside Organizations	5,698,050	0	0	0
Other Cash Receipts	37,618	44,049	29,494	3,751
Cash Payments to Employees for Services	(26,809,441)	(317,444)	0	(574,703)
Cash Payments for Goods and Services	(19,985,135)	(699,854)	(1,904,039)	(2,169,146)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(450,276)	(5,419)	0	(5,817)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>137,193</u>	<u>122,825</u>	<u>(202,690)</u>	<u>602,942</u>
Cash Flows from Noncapital Financing Activities				
Advances In	0	0	202,690	0
Advances Out	(4,137,193)	0	0	(589,568)
Transfers In	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(137,193)</u>	<u>0</u>	<u>202,690</u>	<u>(589,568)</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from Sale of Capital Assets	0	8,894	0	0
Payments for Capital Acquisitions	<u>0</u>	<u>(249,972)</u>	<u>0</u>	<u>0</u>
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>0</u>	<u>(241,078)</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	0	(118,253)	0	13,374
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>0</u>	<u>491,617</u>	<u>0</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$0</u></u>	<u><u>\$373,364</u></u>	<u><u>\$0</u></u>	<u><u>\$13,374</u></u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,930,604	\$110,660,289	\$0	\$160,359,475
0	23,943,210	0	29,641,260
160	59,062	471,610	645,744
(580,731)	(620,143)	(251,601)	(29,154,063)
(185,169)	(19,480,056)	(4,504,633)	(48,928,032)
0	(115,009,213)	(2,600,753)	(117,609,966)
<u>(548,077)</u>	<u>0</u>	<u>0</u>	<u>(1,009,589)</u>
<u>616,787</u>	<u>(446,851)</u>	<u>(6,885,377)</u>	<u>(6,055,171)</u>
0	0	0	202,690
(234,515)	0	0	(4,961,276)
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>
<u>(234,515)</u>	<u>0</u>	<u>0</u>	<u>(758,586)</u>
0	0	0	8,894
<u>0</u>	<u>0</u>	<u>0</u>	<u>(249,972)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(241,078)</u>
382,272	(446,851)	(6,885,377)	(7,054,835)
<u>0</u>	<u>6,309,213</u>	<u>33,860,707</u>	<u>40,661,537</u>
<u>\$382,272</u>	<u>\$5,862,362</u>	<u>\$26,975,330</u>	<u>\$33,606,702</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2016

	Central Custodial Services	Maintenance	Data Processing	Printing
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$4,479,769)	\$40,915	(\$97,974)	\$575,712
Adjustments:				
Depreciation	81,430	36,848	0	39,911
<i>(Increase) Decrease in Assets:</i>				
Intergovernmental Receivable	3,105,870	0	0	0
Accounts Receivable	(638,352)	0	0	0
Interfund Receivable	(9,995)	60,961	0	44,014
Prepaid Items	0	0	0	0
Decrease in Deferred Outflows of Resources - Pension	2,009,338	0	0	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	595,034	(7,753)	(108,121)	(49,865)
Accrued Wages	71,520	894	2,950	91
Intergovernmental Payable	32,739	4,198	455	15
Interfund Payable	0	(73)	0	357
Compensated Absences Payable	(61,361)	(13,165)	0	(7,293)
Claims Payable	0	0	0	0
Net Pension Liability	(268,732)	0	0	0
Decrease in Deferred Inflows of Resources - Pension	(300,529)	0	0	0
<i>Total Adjustments</i>	4,616,962	81,910	(104,716)	27,230
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$137,193	\$122,825	(\$202,690)	\$602,942

Postage	Health Insurance	Workers' Compensation	Total
\$591,918	(\$2,096,486)	(\$2,420,711)	(\$7,886,395)
2,847	0	0	161,036
0	10,536	0	3,116,406
0	47,043	0	(591,309)
9,563	0	0	104,543
0	0	(1,900,870)	(1,900,870)
0	0	0	2,009,338
0	979,850	10,012	1,419,157
1,603	4,415	2,440	83,913
247	437,536	(2,613,323)	(2,138,133)
(1,285)	56	(77)	(1,022)
11,894	0	(209)	(70,134)
0	170,199	37,361	207,560
0	0	0	(268,732)
0	0	0	(300,529)
24,869	1,649,635	(4,464,666)	1,831,224
\$616,787	(\$446,851)	(\$6,885,377)	(\$6,055,171)

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, 2016

	Beginning Balance 12/31/2015	Additions	Deletions	Ending Balance 12/31/2016
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$9,745,374</u>	<u>\$579,405,434</u>	<u>\$579,299,740</u>	<u>\$9,851,068</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$9,745,374</u>	<u>\$579,405,434</u>	<u>\$579,299,740</u>	<u>\$9,851,068</u>
 Undivided Taxes				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$205,735,452	\$2,677,506,705	\$2,666,433,658	\$216,808,499
Accounts Receivable	0	1,226,169	0	1,226,169
Property Taxes Receivable	2,840,947,450	2,771,991,968	2,840,947,450	2,771,991,968
Special Assessments Receivable	<u>106,427,142</u>	<u>42,667,512</u>	<u>106,427,142</u>	<u>42,667,512</u>
<i>Total Assets</i>	<u>\$3,153,110,044</u>	<u>\$5,493,392,354</u>	<u>\$5,613,808,250</u>	<u>\$3,032,694,148</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$3,153,110,044</u>	<u>\$5,493,392,354</u>	<u>\$5,613,808,250</u>	<u>\$3,032,694,148</u>
 Other Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,184,165	\$280,420	\$192,592	\$1,271,993
Cash and Cash Equivalents in Segregated Accounts	<u>40,849,504</u>	<u>230,107,473</u>	<u>227,376,249</u>	<u>43,580,728</u>
<i>Total Assets</i>	<u>\$42,033,669</u>	<u>\$230,387,893</u>	<u>\$227,568,841</u>	<u>\$44,852,721</u>
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$42,033,669</u>	<u>\$230,387,893</u>	<u>\$227,568,841</u>	<u>\$44,852,721</u>
 Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	<u>\$7,592,335</u>	<u>\$21,688,194</u>	<u>\$21,859,439</u>	<u>\$7,421,090</u>
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$7,592,335</u>	<u>\$21,688,194</u>	<u>\$21,859,439</u>	<u>\$7,421,090</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 12/31/2015	Additions	Deletions	Ending Balance 12/31/2016
United States Treasury				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,422,957	\$8,422,957	\$0
<i>Liabilities</i>				
Deposits Held and Due to Others	\$0	\$8,422,957	\$8,422,957	\$0
College Savings Program				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$2,004,900	\$1,055,841	\$3,053,061	\$7,680
<i>Liabilities</i>				
Deposits Held and Due to Others	\$2,004,900	\$1,055,841	\$3,053,061	\$7,680
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$224,257,326	\$3,287,303,710	\$3,276,208,386	\$235,352,650
Cash and Cash Equivalents In Segregated Accounts	42,854,404	231,163,314	230,429,310	43,588,408
Accounts Receivable	0	1,226,169	0	1,226,169
Property Taxes Receivable	2,840,947,450	2,771,991,968	2,840,947,450	2,771,991,968
Special Assessments Receivable	106,427,142	42,667,512	106,427,142	42,667,512
<i>Total Assets</i>	\$3,214,486,322	\$6,334,352,673	\$6,454,012,288	\$3,094,826,707
<i>Liabilities</i>				
Undistributed Monies	\$3,162,855,418	\$6,072,797,788	\$6,193,107,990	\$3,042,545,216
Deposits Held and Due to Others	51,630,904	261,554,885	260,904,298	52,281,491
<i>Total Liabilities</i>	\$3,214,486,322	\$6,334,352,673	\$6,454,012,288	\$3,094,826,707

**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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,096,942	\$15,928,743	\$11,932,086	(\$3,996,657)
Sales Tax	241,207,139	251,866,622	272,209,140	20,342,518
Hotel/Lodging Taxes	5,844,279	6,505,634	4,084,309	(2,421,325)
Excise Tax	159,405	163,222	200,000	36,778
Charges for Services	69,354,836	71,713,237	83,067,033	11,353,796
Licenses and Permits	70,982	72,492	87,050	14,558
Fines and Forfeitures	7,119,683	7,287,737	8,372,703	1,084,966
Intergovernmental	57,543,284	59,007,077	42,876,319	(16,130,758)
Interest	6,576,811	6,879,314	8,393,454	1,514,140
Contributions and Donations	27,000	27,000	27,000	0
Other	6,887,981	6,934,449	9,923,503	2,989,054
<i>Total Revenues</i>	<u>407,888,342</u>	<u>426,385,527</u>	<u>441,172,597</u>	<u>14,787,070</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Vital Statistics:				
Other	<u>10,976</u>	<u>14,776</u>	<u>14,760</u>	<u>16</u>
Administration:				
Personal Services	6,640,068	6,640,068	6,415,414	224,654
Other	2,224,797	2,224,797	2,215,925	8,872
Capital Outlay	<u>105,574</u>	<u>105,574</u>	<u>104,734</u>	<u>840</u>
Total Administration	<u>8,970,439</u>	<u>8,970,439</u>	<u>8,736,073</u>	<u>234,366</u>
Primary Election:				
Personal Services	523,925	593,925	592,258	1,667
Other	<u>2,195,695</u>	<u>2,240,301</u>	<u>2,182,416</u>	<u>57,885</u>
Total Primary Election	<u>2,719,620</u>	<u>2,834,226</u>	<u>2,774,674</u>	<u>59,552</u>
General Election:				
Personal Services	1,420,640	1,420,640	1,214,996	205,644
Other	<u>3,437,394</u>	<u>3,437,394</u>	<u>2,971,253</u>	<u>466,141</u>
Total General Election	<u>\$4,858,034</u>	<u>\$4,858,034</u>	<u>\$4,186,249</u>	<u>\$671,785</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Special Election:				
Other	\$193,005	\$78,399	\$42,697	\$35,702
Electronic Voting Consultation:				
Other	581,700	581,700	530,827	50,873
County Council:				
Personal Services	1,689,903	1,702,503	1,699,265	3,238
Other	164,056	138,328	61,136	77,192
Capital Outlay	19,712	19,712	0	19,712
Total County Council	1,873,671	1,860,543	1,760,401	100,142
Property Management:				
Personal Services	189,854	(1,731,121)	208,909	(1,940,030)
Other	1,026,992	1,007,186	940,055	67,131
Capital Outlay	11,290,177	1,940,781	0	1,940,781
Total Property Management	12,507,023	1,216,846	1,148,964	67,882
Archives:				
Personal Services	337,780	337,780	329,297	8,483
Other	734,350	734,350	724,062	10,288
Total Archives	1,072,130	1,072,130	1,053,359	18,771
Communications:				
Personal Services	551,762	552,262	552,256	6
Other	48,703	55,883	26,175	29,708
Total Communications	600,465	608,145	578,431	29,714
Debarment Review Board:				
Personal Services	0	10,000	1,847	8,153
County Executive:				
Personal Services	810,097	810,097	795,449	14,648
Other	322,628	303,403	198,920	104,483
Total County Executive	\$1,132,725	\$1,113,500	\$994,369	\$119,131

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Administration-Fiscal Services:				
Personal Services	\$1,144,099	\$602,369	\$562,030	\$40,339
Other	242,989	250,089	248,667	1,422
Total Administration-Fiscal Services	1,387,088	852,458	810,697	41,761
Office of Budget and Management - Fiscal Services:				
Personal Services	875,767	1,091,404	981,588	109,816
Other	7,495,953	7,495,953	6,738,664	757,289
Total Office of Budget and Management - Fiscal Services	8,371,720	8,587,357	7,720,252	867,105
Financial Reporting:				
Personal Services	1,902,239	2,119,215	2,084,435	34,780
Other	1,049,809	1,014,009	972,700	41,309
Total Financial Reporting	2,952,048	3,133,224	3,057,135	76,089
Property Valuations:				
Personal Services	4,437,369	3,817,378	3,747,614	69,764
Other	724,898	724,898	562,673	162,225
Total Property Valuations	5,162,267	4,542,276	4,310,287	231,989
Treasury Management I:				
Other	284,686	284,686	254,914	29,772
Office of Procurement and Diversity - Fiscal Services:				
Personal Services	1,304,800	1,394,500	1,348,378	46,122
Other	118,274	104,274	100,318	3,956
Total Office of Procurement and Diversity - Fiscal Services	1,423,074	1,498,774	1,448,696	50,078
General (Consumer Affairs):				
Personal Services	582,861	690,291	635,106	55,185
Other	43,474	43,474	36,133	7,341
Capital Outlay	36,026	36,026	484	35,542
Total General (Consumer Affairs)	\$662,361	\$769,791	\$671,723	\$98,068

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources Commission:				
Personal Services	\$1,317,907	\$1,317,907	\$1,288,532	\$29,375
Other	238,420	720,499	696,490	24,009
Capital Outlay	16,522	16,922	16,883	39
Total Human Resources Commission	1,572,849	2,055,328	2,001,905	53,423
Human Resources Administration:				
Personal Services	3,441,489	3,463,083	3,205,658	257,425
Other	294,241	328,061	293,210	34,851
Capital Outlay	1,712	1,712	810	902
Total Human Resources Administration	3,737,442	3,792,856	3,499,678	293,178
Employee Benefits:				
Other	216,000	216,000	216,000	0
Internal Audit:				
Personal Services	513,766	524,192	515,355	8,837
Other	251,039	240,613	54,881	185,732
Total Internal Audit	764,805	764,805	570,236	194,569
Inspector General:				
Personal Services	671,872	671,872	615,508	56,364
Other	83,357	83,357	67,783	15,574
Capital Outlay	2,086	2,086	0	2,086
Total Inspector General	757,315	757,315	683,291	74,024
Innovation and Performance:				
Personal Services	515,360	673,671	447,206	226,465
Other	586,200	496,200	389,874	106,326
Total Innovation and Performance	1,101,560	1,169,871	837,080	332,791
Information Technology Administration:				
Personal Services	1,060,427	1,454,365	1,442,752	11,613
Other	749,090	823,833	823,768	65
Total Information Technology Administration	\$1,809,517	\$2,278,198	\$2,266,520	\$11,678

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology Project Management:				
Personal Services	\$201,954	\$215,954	\$207,506	\$8,448
Web and Multi-Media Development:				
Personal Services	1,940,230	2,034,735	1,958,700	76,035
Other	1,451,090	2,080,342	1,521,440	558,902
Capital Outlay	10,498	5,498	0	5,498
Total Web and Multi-Media Development	3,401,818	4,120,575	3,480,140	640,435
Security and Disaster Recovery:				
Personal Services	240,435	323,268	322,005	1,263
Other	644,386	644,386	358,307	286,079
Capital Outlay	0	25,574	25,574	0
Total Security and Disaster Recovery	884,821	993,228	705,886	287,342
Engineering Services:				
Personal Services	2,050,944	2,183,381	2,104,348	79,033
Other	1,724,789	2,165,527	1,930,217	235,310
Capital Outlay	20,431	22,209	22,168	41
Total Engineering Services	3,796,164	4,371,117	4,056,733	314,384
Mainframe Operation Services:				
Personal Services	1,345,962	1,419,962	1,365,548	54,414
Other	895,310	944,365	843,649	100,716
Capital Outlay	7,811	7,811	0	7,811
Total Mainframe Operation Services	2,249,083	2,372,138	2,209,197	162,941
User Supply:				
Other	36	36	0	36
WAN Services:				
Personal Services	555,393	564,393	541,809	22,584
Other	2,524,617	2,315,018	2,712,047	(397,029)
Capital Outlay	471,211	463,211	57	463,154
Total WAN Services	\$3,551,221	\$3,342,622	\$3,253,913	\$88,709

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Communication Services:				
Personal Services	\$641,946	\$619,770	\$603,369	\$16,401
Other	2,178,609	2,034,609	741,858	1,292,751
Capital Outlay	5,821	5,821	0	5,821
Total Communication Services	2,826,376	2,660,200	1,345,227	1,314,973
IT Reg. Enterprise Data Sharing Sys:				
Personal Services	334,848	334,848	269,106	65,742
Information Technology:				
Other	84,056	94,489	85,911	8,578
Capital Outlay	760,837	1,593,219	319,947	1,273,272
Total Information Technology	844,893	1,687,708	405,858	1,281,850
Fiscal Certificate of Title Administration - Records and Licenses:				
Personal Services	3,390,477	3,390,477	3,210,888	179,589
Other	2,008,810	2,018,763	1,015,264	1,003,499
Capital Outlay	40,313	30,360	29,343	1,017
Total Fiscal Certificate of Title Administration - Records and Licenses	5,439,600	5,439,600	4,255,495	1,184,105
Recorders Housing Trust - General Office:				
Other	0	0	4,404,204	(4,404,204)
Agricultural Society:				
Other	3,300	3,300	3,300	0
Memorial Day:				
Other	64,000	64,000	58,634	5,366
Soldiers and Sailors Monument:				
Personal Services	159,290	167,209	166,480	729
Other	64,681	56,762	40,636	16,126
Total Soldiers and Sailors Monument	223,971	223,971	207,116	16,855
Refunds:				
Other	\$1,061,352	\$1,061,352	\$1,061,352	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Self Insurance:				
Other	\$671,043	\$1,144,218	\$747,629	\$396,589
Miscellaneous:				
Personal Services	635,000	(156,475)	0	(156,475)
Other	9,188,011	8,435,790	3,578,445	4,857,345
Total Miscellaneous	9,823,011	8,279,315	3,578,445	4,700,870
Capital Improvement G/F Subsidy:				
Other	250,000	2,190,781	0	2,190,781
Capital Outlay	0	(1,940,781)	0	(1,940,781)
Total Capital Improvement G/F Subsidy	250,000	250,000	0	250,000
2006 Surplus in Trust:				
Other	0	0	795,848	(795,848)
2008 Surplus in Trust:				
Other	0	0	25,811	(25,811)
2010 Surplus in Trust:				
Other	0	0	42,625	(42,625)
2009 Surplus in Trust:				
Other	0	0	101,828	(101,828)
2011 Surplus in Trust:				
Other	0	0	402,553	(402,553)
2012 Surplus in Trust:				
Other	0	0	908,544	(908,544)
H & HS Levies:				
Other	261,877	261,877	198,159	63,718
Treasury Management II:				
Personal Services	1,319,936	1,356,474	1,261,886	94,588
Other	724,531	724,531	672,320	52,211
Total Treasury Management II	\$2,044,467	\$2,081,005	\$1,934,206	\$146,799

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Unclaimed Monies:				
Other	\$0	\$0	\$803,000	(\$803,000)
Unclaimed Cancelled Aged Warrants:				
Personal Services	0	0	4,611	(4,611)
Other	0	0	103,621	(103,621)
Total Executive and Financial Operations	0	0	108,232	(108,232)
Total Legislative and Executive	102,656,355	92,828,741	85,741,612	7,087,129
Judicial:				
Court of Appeals:				
Other	787,665	802,665	780,516	22,149
Capital Outlay	740	740	0	740
Total Court of Appeals	788,405	803,405	780,516	22,889
Clerk of Courts:				
Personal Services	5,487,317	5,577,978	5,416,568	161,410
Other	4,785,446	3,017,102	2,963,236	53,866
Capital Outlay	716	716	0	716
Total Clerk of Courts	10,273,479	8,595,796	8,379,804	215,992
Judicial General:				
Personal Services	8,240,265	8,850,265	8,846,309	3,956
Other	14,623,937	16,848,579	16,863,673	(15,094)
Capital Outlay	70,065	70,065	69,997	68
Total Judicial General	22,934,267	25,768,909	25,779,979	(11,070)
Arbitration:				
Personal Services	1,273,681	1,253,681	1,246,865	6,816
Other	261,730	105,757	87,063	18,694
Total Arbitration	1,535,411	1,359,438	1,333,928	25,510
Central Scheduling:				
Personal Services	7,369,285	7,254,285	7,248,899	5,386
Other	879,503	899,503	910,952	(11,449)
Total Central Scheduling	\$8,248,788	\$8,153,788	\$8,159,851	(\$6,063)

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probation:				
Personal Services	\$11,950,323	\$12,437,109	\$12,396,120	\$40,989
Other	2,205,860	1,906,860	1,856,785	50,075
Total Probation	14,156,183	14,343,969	14,252,905	91,064
Medical Examiner Operations:				
Personal Services	3,745,693	3,745,693	3,745,691	2
Other	1,887,998	2,376,539	2,373,341	3,198
Capital Outlay	117	117	0	117
Total Medical Examiner Operations	5,633,808	6,122,349	6,119,032	3,317
Domestic Relations:				
Personal Services	3,255,738	3,255,738	3,189,329	66,409
Other	1,318,472	1,366,521	1,088,662	277,859
Capital Outlay	54,955	86,211	83,318	2,893
Total Domestic Relations	4,629,165	4,708,470	4,361,309	347,161
Bureau of Support:				
Personal Services	3,969,346	3,969,346	3,592,856	376,490
Other	1,157,829	1,245,647	1,091,979	153,668
Capital Outlay	0	57,631	55,416	2,215
Total Bureau of Support	5,127,175	5,272,624	4,740,251	532,373
Justice Affairs Administration:				
Personal Services	975,879	975,879	830,960	144,919
Other	193,074	186,065	110,987	75,078
Capital Outlay	145,303	145,303	145,303	0
Total Justice Affairs Administration	1,314,256	1,307,247	1,087,250	219,997
Public Safety Grants Administration:				
Personal Services	270,145	270,145	202,115	68,030
Other	374,142	278,832	271,188	7,644
Capital Outlay	51,089	178,432	154,334	24,098
Total Public Safety Grants Administration	695,376	727,409	627,637	99,772
Fusion Center:				
Personal Services	125,128	125,128	44,865	80,263
Other	129,143	80,263	23,534	56,729
Total Fusion Center	\$254,271	\$205,391	\$68,399	\$136,992

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court Administration:				
Personal Services	\$2,997,283	\$3,319,553	\$3,293,623	\$25,930
Other	6,052,917	965,184	911,331	53,853
Total Juvenile Court Administration	9,050,200	4,284,737	4,204,954	79,783
Juvenile Court Legal:				
Personal Services	6,121,096	6,044,776	6,005,433	39,343
Other	3,088,305	5,879,900	5,786,676	93,224
Capital Outlay	570	570	349	221
Total Juvenile Court Legal	9,209,971	11,925,246	11,792,458	132,788
Juvenile Court Child Support:				
Personal Services	3,704,174	3,966,729	3,818,317	148,412
Other	1,055,581	819,181	799,033	20,148
Total Juvenile Court Child Support	4,759,755	4,785,910	4,617,350	168,560
Juvenile Court Detention Home:				
Personal Services	10,043,264	10,487,219	10,455,950	31,269
Other	2,834,374	3,108,960	3,109,783	(823)
Capital Outlay	95	95	12	83
Total Juvenile Court Detention Home	12,877,733	13,596,274	13,565,745	30,529
Law Department:				
Personal Services	2,083,431	2,039,562	1,920,249	119,313
Other	462,840	462,840	331,342	131,498
Capital Outlay	1,584	1,584	1,584	0
Total Law Department	2,547,855	2,503,986	2,253,175	250,811
Municipal Judicial Cost:				
Personal Services	459,199	459,199	431,778	27,421
Other	3,142,814	3,138,314	3,086,943	51,371
Total Municipal Judicial Cost	3,602,013	3,597,513	3,518,721	78,792
Village and Township Costs:				
Other	\$0	\$4,500	\$3,861	\$639

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	\$4,638,514	\$4,790,514	\$4,762,679	\$27,835
Other	1,230,010	1,375,640	1,351,975	23,665
Total Probate Court	5,868,524	6,166,154	6,114,654	51,500
Public Defender:				
Personal Services	7,723,837	8,280,187	8,266,631	13,556
Other	1,807,812	1,807,412	1,640,573	166,839
Total Public Defender	9,531,649	10,087,599	9,907,204	180,395
General Office:				
Personal Services	21,667,129	21,765,129	21,723,855	41,274
Other	3,152,016	3,880,359	3,614,476	265,883
Capital Outlay	63,905	76,905	73,097	3,808
Total General Office	24,883,050	25,722,393	25,411,428	310,965
Child Support:				
Personal Services	3,333,277	3,207,277	3,140,715	66,562
Other	418,503	272,342	265,809	6,533
Capital Outlay	0	12,000	8,933	3,067
Total Child Support	3,751,780	3,491,619	3,415,457	76,162
Children and Family Services:				
Personal Services	2,364,231	2,373,231	2,367,924	5,307
Other	64,553	225,235	220,105	5,130
Total Children and Family Services	2,428,784	2,598,466	2,588,029	10,437
Law Enforcement Sheriff:				
Personal Services	16,978,448	17,343,448	17,259,448	84,000
Other	1,250,624	1,336,106	1,336,105	1
Capital Outlay	1,633	48,150	48,150	0
Total Law Enforcement Sheriff	18,230,705	18,727,704	18,643,703	84,001
Jail Operations - Sheriff:				
Personal Services	47,064,108	47,614,108	47,553,577	60,531
Other	18,818,764	18,818,764	18,642,388	176,376
Capital Outlay	1,047,295	352,783	348,782	4,001
Total Jail Operations - Sheriff	\$66,930,167	\$66,785,655	\$66,544,747	\$240,908

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sheriff Operations:				
Personal Services	\$4,976,375	\$5,024,028	\$5,023,937	\$91
Other	689,169	641,516	615,675	25,841
Total Sheriff Operations	5,665,544	5,665,544	5,639,612	25,932
Impact Unit Community Policing:				
Other	221	221	1	220
Coroner's Labs:				
Personal Services	568,447	607,787	586,085	21,702
Other	270,312	439,272	386,666	52,606
Capital Outlay	14,007	7	15,574	(15,567)
Total Coroner's Lab	852,766	1,047,066	988,325	58,741
ORC Court Fines:				
Other	0	0	820,362	(820,362)
Total Judicial	255,781,301	258,359,382	255,720,647	2,638,735
Total General Government	358,437,656	351,188,123	341,462,259	9,725,864
Health and Safety:				
Cuyahoga County Emergency Communications System:				
Personal Services	188,547	272,568	177,175	95,393
Other	245,416	245,416	128,204	117,212
Capital Outlay	4,476	4,476	0	4,476
Total Health and Safety	438,439	522,460	305,379	217,081
Social Services:				
Veteran's Service Commission:				
Personal Services	2,527,301	2,527,301	2,475,695	51,606
Other	4,875,558	4,875,558	4,519,230	356,328
Capital Outlay	117,006	117,006	73,822	43,184
Total Veteran's Service Commission	\$7,519,865	\$7,519,865	\$7,068,747	\$451,118

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cooperative Extension:				
Other	\$222,300	\$222,300	\$222,300	\$0
Total Social Services	7,742,165	7,742,165	7,291,047	451,118
Community Development:				
Economic Development:				
Personal Services	1,222,550	1,064,239	1,020,791	43,448
Other	1,630,494	1,720,494	1,530,569	189,925
Total Economic Development	2,853,044	2,784,733	2,551,360	233,373
Regional Collaboration:				
Personal Services	258,508	258,508	247,021	11,487
Other	29,854	29,854	3,641	26,213
Total Regional Collaboration	288,362	288,362	250,662	37,700
NOACA:				
Other	342,698	372,938	337,938	35,000
Soil Conservation				
Other	75,000	75,000	75,000	0
Sustainability:				
Personal Services	228,582	231,582	231,498	84
Other	40,699	37,699	10,397	27,302
Capital Outlay	92	92	92	0
Total Sustainability	269,373	269,373	241,987	27,386
Casino Tax Fund:				
Other	6,267,008	10,800,000	10,800,000	0
County Planning Commission Administration:				
Personal Services	1,319,374	1,361,874	1,356,272	5,602
Other	155,197	112,697	101,694	11,003
Capital Outlay	2,718	2,718	2,717	1
Total County Planning Commission Administration	\$1,477,289	\$1,477,289	\$1,460,683	\$16,606

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Medical Mart:				
Other	\$5,400,000	\$0	\$0	\$0
.25% Sales Tax:				
Other	11,210,000	11,210,000	6,450,500	4,759,500
Total Community Development	28,182,774	27,277,695	22,168,130	5,109,565
Debt Service:				
Gateway:				
Principal Retirement	0	0	500,000	(500,000)
<i>Total Expenditures</i>	<u>394,801,034</u>	<u>386,730,443</u>	<u>371,726,815</u>	<u>15,003,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,087,308</u>	<u>39,655,084</u>	<u>69,445,782</u>	<u>29,790,698</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	105,500	105,500	105,500	0
Advances Out	0	0	(14,812,710)	(14,812,710)
Transfers In	18,070,362	18,503,052	20,046,017	1,542,965
Transfers Out	(141,674,274)	(164,475,421)	(141,236,583)	23,238,838
<i>Total Other Financing Sources (Uses)</i>	<u>(123,498,412)</u>	<u>(145,866,869)</u>	<u>(135,897,776)</u>	<u>9,969,093</u>
<i>Net Change in Fund Balance</i>	<u>(110,411,104)</u>	<u>(106,211,785)</u>	<u>(66,451,994)</u>	<u>39,759,791</u>
Fund Balance Beginning of Year	189,159,774	189,159,774	189,159,774	0
Prior Year Encumbrances Appropriated	19,332,160	19,332,160	19,332,160	0
<i>Fund Balance End of Year</i>	<u>\$98,080,830</u>	<u>\$102,280,149</u>	<u>\$142,039,940</u>	<u>\$39,759,791</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,744,516	\$83,103,666	\$83,103,666	\$0
Charges for Services	400,723	400,723	400,723	0
Intergovernmental	136,503,761	174,679,259	160,892,711	(13,786,548)
Contributions and Donations	344,545	344,545	344,545	0
Other	120,325	366,636	275,140	(91,496)
<i>Total Revenues</i>	<u>208,113,870</u>	<u>258,894,829</u>	<u>245,016,785</u>	<u>(13,878,044)</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	5,658,905	5,674,687	5,654,332	20,355
Other	10,847,637	11,475,207	10,102,222	1,372,985
Capital Outlay	1,730,718	1,338,718	1,329,488	9,230
Total Office of the Director - Children and Family Services	<u>18,237,260</u>	<u>18,488,612</u>	<u>17,086,042</u>	<u>1,402,570</u>
Training:				
Personal Services	728,015	728,015	636,390	91,625
Other	115,764	132,693	116,326	16,367
Capital Outlay	0	8,362	751	7,611
Total Training	<u>843,779</u>	<u>869,070</u>	<u>753,467</u>	<u>115,603</u>
Information Services:				
Personal Services	1,477,739	1,371,880	1,135,785	236,095
Other	764,259	626,967	572,075	54,892
Total Information Services	<u>2,241,998</u>	<u>1,998,847</u>	<u>1,707,860</u>	<u>290,987</u>
Direct Services:				
Personal Services	37,561,380	36,994,826	35,595,893	1,398,933
Other	1,477,065	1,557,011	1,461,870	95,141
Total Direct Services	<u>\$39,038,445</u>	<u>\$38,551,837</u>	<u>\$37,057,763</u>	<u>\$1,494,074</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Supportive Services:				
Personal Services	\$2,869,806	\$2,881,806	\$2,864,920	\$16,886
Other	2,264,567	2,265,067	2,224,229	40,838
Total Supportive Services	5,134,373	5,146,873	5,089,149	57,724
Foster and Adoptive Parents:				
Personal Services	371,787	371,787	242,906	128,881
Other	270,790	291,790	274,074	17,716
Total Foster and Adoptive Parents	642,577	663,577	516,980	146,597
Visitation:				
Personal Services	965,814	965,814	583,557	382,257
Other	185,217	369,776	334,695	35,081
Total Visitation	1,151,031	1,335,590	918,252	417,338
Contracted Placements:				
Personal Services	1,672,336	1,672,336	1,600,121	72,215
Other	18,363	27,363	24,366	2,997
Total Contracted Placements	1,690,699	1,699,699	1,624,487	75,212
Foster Homes:				
Personal Services	3,383,554	3,383,554	3,337,442	46,112
Other	289,413	314,279	235,508	78,771
Total Foster Homes	3,672,967	3,697,833	3,572,950	124,883
Permanent Custody Adoptions:				
Personal Services	4,348,546	4,663,546	4,654,375	9,171
Other	157,565	198,613	189,118	9,495
Total Permanent Custody Adoptions	4,506,111	4,862,159	4,843,493	18,666
Office of the Director - Senior and Adult Services:				
Personal Services	578,066	600,566	587,272	13,294
Other	2,023,719	2,041,219	1,370,468	670,751
Total Office of the Director - Senior and Adult Services	\$2,601,785	\$2,641,785	\$1,957,740	\$684,045

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources:				
Personal Services	\$817,902	\$817,902	\$761,382	\$56,520
Other	0	0	8,730	(8,730)
Total Human Resources	817,902	817,902	770,112	47,790
Information Services - Human Services:				
Personal Services	2,863,420	3,263,051	3,263,529	(478)
Other	2,596,783	2,600,278	2,066,466	533,812
Capital Outlay	612,813	1,179,243	318,144	861,099
Total Information Services - Human Services	6,073,016	7,042,572	5,648,139	1,394,433
Tapestry System of Care - Children and Family Services:				
Personal Services	435,912	442,912	441,943	969
Other	3,378,147	2,871,147	2,762,881	108,266
Total Tapestry System of Care - Children and Family Services	3,814,059	3,314,059	3,204,824	109,235
Administrative Services - General Manager:				
Personal Services	1,762,759	1,732,759	1,717,432	15,327
Other	11,864,132	11,654,132	6,715,838	4,938,294
Capital Outlay	1,724,019	1,724,019	1,390,942	333,077
Total Administrative Services - General Manager	15,350,910	15,110,910	9,824,212	5,286,698
Information Services:				
Personal Services	0	1,004,312	1,010,959	(6,647)
Other	41,882	47,882	25,746	22,136
Total Information Services	41,882	1,052,194	1,036,705	15,489
Work First Services:				
Personal Services	1,735,249	1,355,249	1,336,421	18,828
Other	12,996,717	18,806,037	17,554,596	1,251,441
Total Work First Services	\$14,731,966	\$20,161,286	\$18,891,017	\$1,270,269

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Southgate:				
Personal Services	\$4,739,078	\$4,779,078	\$4,755,312	\$23,766
Other	485,027	460,027	316,093	143,934
Total Southgate	5,224,105	5,239,105	5,071,405	167,700
Ohio City:				
Personal Services	4,095,873	4,085,873	4,058,747	27,126
Other	1,481,623	1,416,623	776,658	639,965
Total Ohio City	5,577,496	5,502,496	4,835,405	667,091
Quincy Place:				
Personal Services	5,313,777	4,814,836	4,778,946	35,890
Other	1,851,023	1,851,023	1,663,371	187,652
Total Quincy Place	7,164,800	6,665,859	6,442,317	223,542
Veteran Employment Building:				
Personal Services	20,743,428	21,872,995	21,740,342	132,653
Other	1,268,552	1,085,552	658,013	427,539
Total Veteran Employment Building	22,011,980	22,958,547	22,398,355	560,192
West Shore:				
Personal Services	4,547,272	4,647,974	4,621,818	26,156
Other	1,394,809	1,394,809	886,087	508,722
Total West Shore	5,942,081	6,042,783	5,507,905	534,878
Client Support Services:				
Personal Services	6,105,830	6,027,502	6,005,812	21,690
Other	9,862,104	9,862,104	8,393,046	1,469,058
Total Client Support Services	15,967,934	15,889,606	14,398,858	1,490,748
Children with Medical Handicaps:				
Other	\$2,764,307	\$1,764,307	\$1,376,570	\$387,737

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of the Director:				
Personal Services	\$901,343	\$901,343	\$874,156	\$27,187
Other	2,016,647	2,016,647	1,546,998	469,649
Capital Outlay	565,390	357,465	357,465	0
Total Office of the Director	3,483,380	3,275,455	2,778,619	496,836
Management Services:				
Personal Services	1,119,872	1,119,872	914,543	205,329
Other	209,463	209,463	163,574	45,889
Total Management Services	1,329,335	1,329,335	1,078,117	251,218
Community Programs:				
Other	1,938,423	1,924,227	1,920,219	4,008
Home Support:				
Personal Services	1,462,091	1,392,091	1,266,230	125,861
Other	118,790	106,040	96,778	9,262
Total Home Support	1,580,881	1,498,131	1,363,008	135,123
Protective Services:				
Personal Services	2,729,778	2,729,778	2,502,300	227,478
Other	810,647	780,397	753,544	26,853
Total Protective Services	3,540,425	3,510,175	3,255,844	254,331
Information and Outreach Services:				
Personal Services	740,618	740,618	607,382	133,236
Other	121,005	121,005	114,670	6,335
Total Information and Outreach Services	861,623	861,623	722,052	139,571
Home Based Services:				
Personal Services	2,660,431	2,730,431	2,675,248	55,183
Other	153,566	153,566	128,489	25,077
Total Home Based Services	\$2,813,997	\$2,883,997	\$2,803,737	\$80,260

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Resource and Training:				
Personal Services	\$630,309	\$670,309	\$665,673	\$4,636
Other	6,140	6,140	6,016	124
Total Resource and Training	636,449	676,449	671,689	4,760
Options Program:				
Personal Services	1,584,557	1,544,557	1,491,072	53,485
Other	2,610,854	2,668,050	2,624,689	43,361
Total Options Program	4,195,411	4,212,607	4,115,761	96,846
Administrative Services:				
Personal Services	626,511	626,511	555,841	70,670
Other	298,909	368,909	276,401	92,508
Total Administrative Services	925,420	995,420	832,242	163,178
Early Start:				
Other	3,254,491	1,763,353	1,722,687	40,666
Health and Safety:				
Other	292,519	883,657	883,657	0
Quality Child Care:				
Other	24,914,229	11,770,631	11,595,840	174,791
UPK 2.0:				
Other	0	100,000	100,000	0
Family and Children First:				
Personal Services	745,588	745,588	568,926	176,662
Other	7,911,920	5,411,920	5,074,632	337,288
Capital Outlay	17,000	17,000	13,248	3,752
Total Family and Children First	\$8,674,508	\$6,174,508	\$5,656,806	\$517,702

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Workforce Development Operations:				
Other	\$4,671,988	\$4,671,988	\$4,600,394	\$71,594
Capital Outlay	3,142	3,142	3,142	0
Total Workforce Development Operations	4,675,130	4,675,130	4,603,536	71,594
Workforce Other Programs:				
Personal Services	353,614	0	0	0
Other	1,601,504	0	0	0
Total Workforce Other Programs	1,955,118	0	0	0
Work Force Innovation and Opportunities:				
Personal Services	1,159,875	1,005,361	830,328	175,033
Other	11,610,448	13,602,660	13,437,784	164,876
Total Work Force Innovation and Opportunities	12,770,323	14,608,021	14,268,112	339,909
<i>Total Expenditures</i>	<u>263,085,125</u>	<u>252,660,227</u>	<u>232,905,933</u>	<u>19,754,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,971,255)	6,234,602	12,110,852	5,876,250
Other Financing Sources (Uses)				
Transfers In	0	8,439,250	318,991	(8,120,259)
<i>Net Change in Fund Balance</i>	(54,971,255)	14,673,852	12,429,843	(2,244,009)
Fund Deficit Beginning of Year	(41,658,622)	(41,658,622)	(41,658,622)	0
Prior Year Encumbrances Appropriated	34,240,546	34,240,546	34,240,546	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$62,389,331)</u>	<u>\$7,255,776</u>	<u>\$5,011,767</u>	<u>(\$2,244,009)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$55,184,793	\$70,817,765	\$54,072,629	(\$16,745,136)
Charges for Services	5,328	10,174	8,140	(2,034)
Intergovernmental	7,785,570	7,241,263	3,168,255	(4,073,008)
Other	174,566	333,372	266,719	(66,653)
<i>Total Revenues</i>	<i>63,150,257</i>	<i>78,402,574</i>	<i>57,515,743</i>	<i>(20,886,831)</i>
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	523,835	504,982	449,911	55,071
Other	2,578,074	2,596,927	2,594,233	2,694
Total Office of Reentry	3,101,909	3,101,909	3,044,144	57,765
Criminal Justice Intervention:				
Other	250,000	0	0	0
Legal Services:				
Personal Services	845,912	1,018,912	1,001,415	17,497
Other	2,766,967	3,388,396	2,986,759	401,637
Total Legal Services	3,612,879	4,407,308	3,988,174	419,134
Community Social Services:				
Personal Services	6,314,234	6,544,234	6,497,254	46,980
Other	8,783,463	8,851,596	8,738,876	112,720
Total Community Social Services	15,097,697	15,395,830	15,236,130	159,700
Detention Home:				
Personal Services	699,371	699,371	676,060	23,311
Other	4,747,549	3,654,508	3,608,517	45,991
Total Detention Home	\$5,446,920	\$4,353,879	\$4,284,577	\$69,302

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Justice Center:				
Personal Services	\$83,293	\$83,293	\$79,964	\$3,329
Other	346,322	345,322	169,711	175,611
Capital Outlay	0	1,000	518	482
Total Family Justice Center	429,615	429,615	250,193	179,422
Total General Government - Judicial	27,939,020	27,688,541	26,803,218	885,323
Health and Safety:				
Hospital Operations:				
Other	32,472,000	32,472,000	32,472,000	0
Social Services:				
Homeless Services:				
Personal Services	445,351	468,703	423,865	44,838
Other	7,529,889	7,676,537	6,677,427	999,110
Total Homeless Services	7,975,240	8,145,240	7,101,292	1,043,948
Health and Human Services Levy 4				
Other	2,183,288	2,183,288	1,882,589	300,699
Health and Human Services Levy 3				
Other	1,773,922	1,773,922	1,472,627	301,295
Human Services Other				
Personal Services	308,046	0	0	0
Other	715,000	715,000	579,870	135,130
Total Human Services Other	1,023,046	715,000	579,870	135,130
Educational Assistance:				
Other	1,297,276	1,297,276	1,092,198	205,078
Total Social Services	14,252,772	14,114,726	12,128,576	1,986,150
Total Expenditures	74,663,792	74,275,267	71,403,794	2,871,473
Excess of Revenues Over (Under) Expenditures	(\$11,513,535)	\$4,127,307	(\$13,888,051)	(\$18,015,358)

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$592,801	\$18,174,665	\$1,000,000	(\$17,174,665)
Transfers Out	(9,131,774)	(9,694,731)	(479)	9,694,252
<i>Total Other Financing Sources (Uses)</i>	<u>(8,538,973)</u>	<u>8,479,934</u>	<u>999,521</u>	<u>(7,480,413)</u>
<i>Net Change in Fund Balance</i>	(20,052,508)	12,607,241	(12,888,530)	(25,495,771)
Fund Balance Beginning of Year	39,004,241	39,004,241	39,004,241	0
Prior Year Encumbrances Appropriated	<u>8,272,609</u>	<u>8,272,609</u>	<u>8,272,609</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,224,342</u></u>	<u><u>\$59,884,091</u></u>	<u><u>\$34,388,320</u></u>	<u><u>(\$25,495,771)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$101,158,937	\$103,527,223	\$92,195,331	(\$11,331,892)
Charges for Services	3,726,753	3,483,418	4,203,413	719,995
Intergovernmental	79,689,161	73,865,222	91,097,447	17,232,225
Contributions and Donations	51,536	51,536	51,536	0
Other	1,144,185	1,024,236	1,379,150	354,914
<i>Total Revenues</i>	<u>185,770,572</u>	<u>181,951,635</u>	<u>188,926,877</u>	<u>6,975,242</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	84,339,544	86,239,544	83,466,956	2,772,588
Other	114,998,013	119,852,710	114,708,661	5,144,049
Capital Outlay	4,362,500	4,362,500	1,984,299	2,378,201
<i>Total Expenditures</i>	<u>203,700,057</u>	<u>210,454,754</u>	<u>200,159,916</u>	<u>10,294,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,929,485)	(28,503,119)	(11,233,039)	17,270,080
Other Financing Sources (Uses)				
Sale of Capital Assets	48,365	48,365	48,365	0
<i>Net Change in Fund Balance</i>	(17,881,120)	(28,454,754)	(11,184,674)	17,270,080
Fund Balance Beginning of Year	96,367,770	96,367,770	96,367,770	0
Prior Year Encumbrances Appropriated	7,940,654	7,940,654	7,940,654	0
<i>Fund Balance End of Year</i>	<u>\$86,427,304</u>	<u>\$75,853,670</u>	<u>\$93,123,750</u>	<u>\$17,270,080</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$271,967	\$271,967	\$271,967	\$0
Expenditures				
Capital Outlay:				
Capital Project Future Debt Service				
Other	27,436,130	27,436,130	27,436,130	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,164,163)	(27,164,163)	(27,164,163)	0
Other Financing Sources (Uses)				
Transfers In	31,000,000	31,000,000	31,000,000	0
<i>Net Change in Fund Balance</i>	3,835,837	3,835,837	3,835,837	0
Fund Deficit Beginning of Year	(9,833,423)	(9,833,423)	(9,833,423)	0
Prior Year Encumbrances Appropriated	9,786,714	9,786,714	9,786,714	0
<i>Fund Balance End of Year</i>	<u>\$3,789,128</u>	<u>\$3,789,128</u>	<u>\$3,789,128</u>	<u>\$0</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$18,614,650	\$68,155,866	\$24,611,917	(\$43,543,949)
Interest	6	22	8	(14)
Other	128,335	556,287	180,141	(376,146)
Intergovernmental	1,197,510	4,387,403	1,583,666	(2,803,737)
Sale of Capital Assets	15,822	15,822	15,822	0
<i>Total Revenues</i>	<u>19,956,323</u>	<u>73,115,400</u>	<u>26,391,554</u>	<u>(46,723,846)</u>
Expenses				
Personal Services	10,732,435	10,771,062	9,567,170	1,203,892
Other	34,784,208	46,150,253	20,525,166	25,625,087
Capital Outlay	8,905,586	9,850,174	8,641,915	1,208,259
Principal Retirement	823,113	823,113	823,113	0
Interest and Fiscal Charges	327,997	327,997	327,997	0
<i>Total Expenses</i>	<u>55,573,339</u>	<u>67,922,599</u>	<u>39,885,361</u>	<u>28,037,238</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(35,617,016)	5,192,801	(13,493,807)	(18,686,608)
Transfers In	20,377,820	48,493,393	0	(48,493,393)
<i>Net Change in Fund Equity</i>	(15,239,196)	53,686,194	(13,493,807)	(67,180,001)
Fund Equity Beginning of Year	22,389,703	22,389,703	22,389,703	0
Prior Year Encumbrances Appropriated	12,235,282	12,235,282	12,235,282	0
<i>Fund Equity End of Year</i>	<u>\$19,385,789</u>	<u>\$88,311,179</u>	<u>\$21,131,178</u>	<u>(\$67,180,001)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,288,359	\$3,276,192	\$2,621,576	(\$654,616)
Expenses				
Personal Services	886,270	608,012	582,578	25,434
Other	6,803,004	2,075,058	1,260,458	814,600
Capital Outlay	13,171,468	18,177,672	18,131,134	46,538
<i>Total Expenses</i>	<u>20,860,742</u>	<u>20,860,742</u>	<u>19,974,170</u>	<u>886,572</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	(17,572,383)	(17,584,550)	(17,352,594)	231,956
Advances In	<u>14,812,710</u>	<u>14,812,710</u>	<u>14,812,710</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(2,759,673)	(2,771,840)	(2,539,884)	231,956
Fund Equity Beginning of Year	8,496,502	8,496,502	8,496,502	0
Prior Year Encumbrances Appropriated	<u>416,845</u>	<u>416,845</u>	<u>416,845</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$6,153,674</u>	<u>\$6,141,507</u>	<u>\$6,373,463</u>	<u>\$231,956</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$33,042	\$42,370	\$40,744	(\$1,626)
Fines and Forfeitures	239,972	310,269	298,017	(12,252)
Intergovernmental	23,771,904	30,735,646	29,521,925	(1,213,721)
Interest	153,485	198,446	190,610	(7,836)
Other	37,902	57,414	54,013	(3,401)
<i>Total Revenues</i>	<u>24,236,305</u>	<u>31,344,145</u>	<u>30,105,309</u>	<u>(1,238,836)</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	5,170,777	5,170,777	4,594,694	576,083
Other	15,194,144	15,194,144	371,775	14,822,369
Capital Outlay	109,478	109,478	14,310	95,168
Total Construction Engineer and Test Lab	<u>20,474,399</u>	<u>20,474,399</u>	<u>4,980,779</u>	<u>15,493,620</u>
Maintenance Engineer:				
Personal Services	3,600,954	3,600,954	3,377,442	223,512
Other	2,216,620	2,216,620	1,408,269	808,351
Capital Outlay	996,914	996,914	633,769	363,145
Total Maintenance Engineer	<u>6,814,488</u>	<u>6,814,488</u>	<u>5,419,480</u>	<u>1,395,008</u>
Road Capital Improvements:				
Other	5,791,808	5,791,808	170,213	5,621,595
Capital Outlay	4,601,401	8,651,401	5,005,276	3,646,125
Total Road Capital Improvements	<u>10,393,209</u>	<u>14,443,209</u>	<u>5,175,489</u>	<u>9,267,720</u>
Road and Bridge Registration Tax:				
Other	2,220,474	2,220,474	59,280	2,161,194
Capital Outlay	12,458,742	23,458,742	20,781,610	2,677,132
Total Road and Bridge Registration Tax	<u>14,679,216</u>	<u>25,679,216</u>	<u>20,840,890</u>	<u>4,838,326</u>
Total Public Works	<u>\$52,361,312</u>	<u>\$67,411,312</u>	<u>\$36,416,638</u>	<u>\$30,994,674</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service:				
Principal Retirement	\$737,740	\$737,740	\$737,740	\$0
Interest and Fiscal Charges	68,586	68,586	68,586	0
Total Debt Service	806,326	806,326	806,326	0
<i>Total Expenditures</i>	<u>53,167,638</u>	<u>68,217,638</u>	<u>37,222,964</u>	<u>30,994,674</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,931,333)</u>	<u>(36,873,493)</u>	<u>(7,117,655)</u>	<u>29,755,838</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	27,500	27,500	0
Transfers In	14,090,859	18,218,636	1,499,199	(16,719,437)
Transfers Out	0	(22,250,000)	(8,525,891)	13,724,109
<i>Total Other Financing Sources (Uses)</i>	<u>14,090,859</u>	<u>(4,003,864)</u>	<u>(6,999,192)</u>	<u>(2,995,328)</u>
<i>Net Change in Fund Balance</i>	<u>(14,840,474)</u>	<u>(40,877,357)</u>	<u>(14,116,847)</u>	<u>26,760,510</u>
Fund Balance Beginning of Year	43,629,562	43,629,562	43,629,562	0
Prior Year Encumbrances Appropriated	7,993,135	7,993,135	7,993,135	0
<i>Fund Balance End of Year</i>	<u><u>\$36,782,223</u></u>	<u><u>\$10,745,340</u></u>	<u><u>\$37,505,850</u></u>	<u><u>\$26,760,510</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,690,676	\$15,920,395	\$14,968,936	(\$951,459)
Other	1,866	2,779	2,613	(166)
<i>Total Revenues</i>	<u>10,692,542</u>	<u>15,923,174</u>	<u>14,971,549</u>	<u>(951,625)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	2,562,261	2,497,094	1,807,688	689,406
Other	1,245,345	1,245,345	1,157,612	87,733
Capital Outlay	6,900	6,900	3,644	3,256
Total Board of Revision	<u>3,814,506</u>	<u>3,749,339</u>	<u>2,968,944</u>	<u>780,395</u>
Tax Assessment Contractual Services:				
Personal Services	4,691,501	5,423,829	5,403,990	19,839
Other	6,663,191	5,967,204	5,370,634	596,570
Capital Outlay	274	132,264	54,292	77,972
Total Tax Assessment Contractual Services	<u>11,354,966</u>	<u>11,523,297</u>	<u>10,828,916</u>	<u>694,381</u>
<i>Total Expenditures</i>	<u>15,169,472</u>	<u>15,272,636</u>	<u>13,797,860</u>	<u>1,474,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,476,930)</u>	<u>650,538</u>	<u>1,173,689</u>	<u>523,151</u>
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>(690,787)</u>	<u>(690,787)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(4,476,930)</u>	<u>(40,249)</u>	<u>482,902</u>	<u>523,151</u>
Fund Balance Beginning of Year	14,931,540	14,931,540	14,931,540	0
Prior Year Encumbrances Appropriated	<u>3,112,984</u>	<u>3,112,984</u>	<u>3,112,984</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,567,594</u>	<u>\$18,004,275</u>	<u>\$18,527,426</u>	<u>\$523,151</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$42,024,639	\$42,024,639	\$42,024,642	\$3
Intergovernmental	22,783,989	22,783,989	22,742,264	(41,725)
<i>Total Revenues</i>	<u>64,808,628</u>	<u>64,808,628</u>	<u>64,766,906</u>	<u>(41,722)</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	4,035,000	4,035,000	3,786,894	248,106
Contractual Services	1,126,700	1,126,700	1,130,844	(4,144)
Other	52,900	52,900	45,128	7,772
Capital Outlay	65,644,002	65,644,002	62,914,667	2,729,335
<i>Total Expenditures</i>	<u>70,858,602</u>	<u>70,858,602</u>	<u>67,877,533</u>	<u>2,981,069</u>
<i>Net Change in Fund Balance</i>	<u>(6,049,974)</u>	<u>(6,049,974)</u>	<u>(3,110,627)</u>	<u>2,939,347</u>
Fund Balance Beginning of Year	19,672,747	19,672,747	19,672,747	0
Prior Year Encumbrances Appropriated	2,698	2,698	2,698	0
<i>Fund Balance End of Year</i>	<u>\$13,625,471</u>	<u>\$13,625,471</u>	<u>\$16,564,818</u>	<u>\$2,939,347</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,648,883	\$6,923,047	\$5,902,209	(\$1,020,838)
Charges for Services	3,591,978	5,349,120	4,560,365	(788,755)
Intergovernmental	19,951,362	29,711,271	25,330,194	(4,381,077)
Other	46,199	68,800	58,655	(10,145)
<i>Total Revenues</i>	<u>28,238,422</u>	<u>42,052,238</u>	<u>35,851,423</u>	<u>(6,200,815)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	21,361,976	20,755,664	18,609,596	2,146,068
Other	19,809,234	20,853,234	21,933,726	(1,080,492)
Capital Outlay	502,687	502,687	502,091	596
<i>Total Expenditures</i>	<u>41,673,897</u>	<u>42,111,585</u>	<u>41,045,413</u>	<u>1,066,172</u>
<i>Net Change in Fund Balance</i>	(13,435,475)	(59,347)	(5,193,990)	(5,134,643)
Fund Deficit Beginning of Year	(4,415,343)	(4,415,343)	(4,415,343)	0
Prior Year Encumbrances Appropriated	4,881,572	4,881,572	4,881,572	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$12,969,246)</u>	<u>\$406,882</u>	<u>(\$4,727,761)</u>	<u>(\$5,134,643)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,008,199	\$7,458,137	\$4,172,302	(\$3,285,835)
Licenses and Permits	723,492	723,492	723,492	0
Other	515,044	1,120,917	308,325	(812,592)
<i>Total Revenues</i>	<u>6,246,735</u>	<u>9,302,546</u>	<u>5,204,119</u>	<u>(4,098,427)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,264,288	1,264,288	1,079,218	185,070
Other	1,723,493	1,998,048	105,423	1,892,625
Capital Outlay	0	65,601	0	65,601
<i>Total Tax Collections</i>	<u>2,987,781</u>	<u>3,327,937</u>	<u>1,184,641</u>	<u>2,143,296</u>
Research Delinquent Taxes:				
Personal Services	0	450,577	283,776	166,801
Other	0	86,567	19,273	67,294
Capital Outlay	0	45,600	2,000	43,600
<i>Total Research Delinquent Taxes</i>	<u>0</u>	<u>582,744</u>	<u>305,049</u>	<u>277,695</u>
<i>Total Legislative and Executive</i>	<u>2,987,781</u>	<u>3,910,681</u>	<u>1,489,690</u>	<u>2,420,991</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,460,694	1,519,694	1,519,525	169
Other	2,525,074	2,557,068	2,286,772	270,296
<i>Total Judicial</i>	<u>3,985,768</u>	<u>4,076,762</u>	<u>3,806,297</u>	<u>270,465</u>
<i>Total Expenditures</i>	<u>6,973,549</u>	<u>7,987,443</u>	<u>5,295,987</u>	<u>2,691,456</u>
<i>Excess of Revenues Over (Under) Expenditure.</i>	<u>(726,814)</u>	<u>1,315,103</u>	<u>(91,868)</u>	<u>(1,406,971)</u>
Other Financing Sources (Uses)				
Transfers Out	(6,000,000)	(7,500,000)	(6,000,000)	1,500,000
<i>Net Change in Fund Balance</i>	<u>(6,726,814)</u>	<u>(6,184,897)</u>	<u>(6,091,868)</u>	<u>93,029</u>
Fund Balance Beginning of Year	7,853,677	7,853,677	7,853,677	0
Prior Year Encumbrances Appropriated	2,155,640	2,155,640	2,155,640	0
<i>Fund Balance End of Year</i>	<u>\$3,282,503</u>	<u>\$3,824,420</u>	<u>\$3,917,449</u>	<u>\$93,029</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,700,557	\$7,000,000	\$6,127,177	(\$872,823)
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>	(2,299,443)	0	(872,823)	(872,823)
Fund Balance Beginning of Year	1,419,615	1,419,615	1,419,615	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$879,828)</u>	<u>\$1,419,615</u>	<u>\$546,792</u>	<u>(\$872,823)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,281,009	\$1,907,660	\$1,414,301	(\$493,359)
Fines and Forfeitures	750,570	1,117,737	828,668	(289,069)
Intergovernmental	7,608	11,330	8,400	(2,930)
Other	1,241	1,849	1,370	(479)
<i>Total Revenues</i>	<i>2,040,428</i>	<i>3,038,576</i>	<i>2,252,739</i>	<i>(785,837)</i>
Expenditures				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	176,000	176,000	26,000	150,000
Juvenile Court Incentives:				
Other	1,000	1,000	885	115
Probate Court Computer:				
Personal Services	140,117	140,117	140,117	0
Other	673,094	611,064	487,710	123,354
Capital Outlay	0	62,030	60,213	1,817
Total Probate Court Computer	813,211	813,211	688,040	125,171
Probate Court Special Projects:				
Other	67,599	84,099	58,622	25,477
Capital Outlay	9	9	0	9
Total Probate Court Special Projects	67,608	84,108	58,622	25,486
Probate Court Dispute Resolution Program:				
Personal Services	41,400	41,400	41,400	0
Other	45,097	45,097	23,647	21,450
Total Probate Court Dispute Resolution Program	86,497	86,497	65,047	21,450
Probate Court Conduct of Business:				
Other	2,219	2,219	321	1,898
Clerk of Courts Computerization:				
Other	915,696	915,696	313,693	602,003
Capital Outlay	3,477	3,477	0	3,477
Total Clerk of Courts Computerization	\$919,173	\$919,173	\$313,693	\$605,480

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Court of Appeals Special Projects:				
Other	\$0	\$0	\$3,103	(\$3,103)
General Judicial:				
Personal Services	1,415,135	1,415,135	1,153,539	261,596
Other	227,301	227,301	0	227,301
Total General Judicial	1,642,436	1,642,436	1,153,539	488,897
<i>Total Expenditures</i>	<u>3,708,144</u>	<u>3,724,644</u>	<u>2,309,250</u>	<u>1,415,394</u>
<i>Net Change in Fund Balance</i>	(1,667,716)	(686,068)	(56,511)	629,557
Fund Balance Beginning of Year	8,194,994	8,194,994	8,194,994	0
Prior Year Encumbrances Appropriated	<u>196,671</u>	<u>196,671</u>	<u>196,671</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,723,949</u></u>	<u><u>\$7,705,597</u></u>	<u><u>\$8,335,154</u></u>	<u><u>\$629,557</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,116,683	\$1,662,948	\$1,792,676	\$129,728
Fines and Forfeitures	0	15,750	15,750	0
Intergovernmental	131,707	196,136	211,437	15,301
Other	14,239	5,454	7,108	1,654
<i>Total Revenues</i>	<u>1,262,629</u>	<u>1,880,288</u>	<u>2,026,971</u>	<u>146,683</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	563,666	567,666	564,654	3,012
Other	910,576	906,576	786,329	120,247
Capital Outlay	<u>2,516</u>	<u>12,516</u>	<u>11,820</u>	<u>696</u>
Total District Administration	1,476,758	1,486,758	1,362,803	123,955
District Board of Health:				
Other	309,255	309,255	309,255	0
Convenience Center:				
Other	878,330	878,330	721,191	157,139
Plan Update:				
Other	161,966	161,966	8,928	153,038
Municipal Grants:				
Other	<u>200,000</u>	<u>200,000</u>	<u>166,846</u>	<u>33,154</u>
<i>Total Expenditures</i>	<u>3,026,309</u>	<u>3,036,309</u>	<u>2,569,023</u>	<u>467,286</u>
<i>Net Change in Fund Balance</i>	<u>(1,763,680)</u>	<u>(1,156,021)</u>	<u>(542,052)</u>	<u>613,969</u>
Fund Balance Beginning of Year	3,046,546	3,046,546	3,046,546	0
Prior Year Encumbrances Appropriated	<u>504,026</u>	<u>504,026</u>	<u>504,026</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,786,892</u></u>	<u><u>\$2,394,551</u></u>	<u><u>\$3,008,520</u></u>	<u><u>\$613,969</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,898,466	\$2,512,957	\$460,864	(\$2,052,093)
Intergovernmental	81,633,968	108,057,009	19,485,813	(88,571,196)
Interest	43,126	57,084	10,469	(46,615)
Other	20,048,920	26,538,296	3,711,759	(22,826,537)
<i>Total Revenues</i>	<u>103,624,480</u>	<u>137,165,346</u>	<u>23,668,905</u>	<u>(113,496,441)</u>
Expenditures				
Current:				
Community Development:				
Development Revolving Loan:				
Other	<u>770,167</u>	<u>470,187</u>	<u>11,463</u>	<u>458,724</u>
Brownfield Revolving Loan:				
Other	<u>126,345</u>	<u>635,672</u>	<u>329,123</u>	<u>306,549</u>
Economic Development:				
Other	<u>21,787,755</u>	<u>23,715,633</u>	<u>23,715,633</u>	<u>0</u>
2008 Neighborhood Stabilization I:				
Personal Services	211,062	345,500	312,714	32,786
Other	<u>38,694,383</u>	<u>38,559,945</u>	<u>20,556,739</u>	<u>18,003,206</u>
Total 2008 Neighborhood Stabilization I	<u>38,905,445</u>	<u>38,905,445</u>	<u>20,869,453</u>	<u>18,035,992</u>
2015 Homeless Services:				
Other	<u>37,716</u>	<u>37,716</u>	<u>37,716</u>	<u>0</u>
2008 Neighborhood Stabilization II:				
Personal Services	1,093	1,093	1,093	0
Other	<u>2,662</u>	<u>2,662</u>	<u>2,662</u>	<u>0</u>
Total 2008 Neighborhood Stabilization II	<u>3,755</u>	<u>3,755</u>	<u>3,755</u>	<u>0</u>
Ohio Housing Finance Grant:				
Personal Services	8,231	8,231	8,231	0
Other	25,542	25,542	25,542	0
Capital Outlay	<u>1,635,850</u>	<u>1,635,850</u>	<u>1,635,850</u>	<u>0</u>
Total Ohio Housing Finance Grant	<u>\$1,669,623</u>	<u>\$1,669,623</u>	<u>\$1,669,623</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coordinated Entry:				
Other	\$125,000	\$125,000	\$125,000	\$0
Shelter Care Renewal:				
Other	15,044,443	15,044,443	12,379,767	2,664,676
RRH for Single Adults:				
Other	238,985	238,985	238,985	0
2011 Lead Hazard Reduction Grant:				
Personal Services	40,390	40,390	40,390	0
Lead Hazard Reduction Subgrantee:				
Other	14,265	14,265	14,265	0
Healthy Homes Initiative:				
Other	7,717	7,717	0	7,717
Home 2011:				
Other	167,146	167,146	167,146	0
Pass Transitional:				
Other	656,577	656,577	656,577	0
Homeless Crisis Response Program:				
Other	1,432,350	1,432,350	1,432,350	0
HUD Section 108:				
Other	610,186	610,186	610,185	1
2015 Lead:				
Personal Services	122,159	122,159	122,159	0
Other	985	985	985	0
Total 2015 Lead	123,144	123,144	123,144	0
Shelter and Care 2010:				
Other	41,330	41,330	41,330	0
Emergency Solutions Grant:				
Other	\$623,536	\$623,536	\$623,536	\$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, 2016

	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	118	118	118	0
SHP - HEP:				
Other	42,092	42,092	42,092	0
Buckeye PSH:				
Other	105,276	105,276	105,276	0
Shelter and Care 2009:				
Other	76,265	76,265	76,265	0
Shelter and Care Renewal:				
Other	1,676,662	1,676,662	1,676,662	0
Shelter and Care Renewal SRA RE:				
Other	2,536	2,536	2,536	0
Home 2010:				
Other	31,653	31,653	31,653	0
SHP - RRH For Families:				
Other	615,277	615,277	615,277	0
Home 2012:				
Other	264,799	264,799	264,799	0
Pass Supportive:				
Other	133,606	133,606	133,606	0
Shelter and Care:				
Other	95,087	95,087	95,087	0
Shelter and Care 2004 - SRA:				
Other	712,786	712,786	712,786	0
Shelter and Care 2005 - SRA:				
Other	\$122,652	\$122,652	\$122,652	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Shelter and Care 2005 TRA:				
Other	\$26,873	\$26,873	\$26,873	\$0
Shelter and Care 2006 - SRA:				
Other	79,615	79,615	79,615	0
Shelter and Care Renewal:				
Other	952,445	952,445	952,445	0
Domestic Violence:				
Other	2	2	2	0
Shelter and Care 2007 - SRA:				
Other	17,964	17,964	17,964	0
EPA Brownfields:				
Other	217,303	217,303	217,303	0
Home 2009:				
Other	72,922	72,922	72,922	0
2007 Lead Primary Prevention:				
Other	9,767	9,767	0	9,767
CDBG Year 40 2014:				
Personal Services	2,577	2,577	2,576	1
Other	290,173	290,173	290,173	0
Total CDBG Year 40 2014	292,750	292,750	292,749	1
Home 2014:				
Personal Services	64,039	64,039	64,039	0
Other	732,695	732,695	732,695	0
Total Home 2014	796,734	796,734	796,734	0
Emergency Solutions Grant 2014:				
Personal Services	\$667	\$667	\$667	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CDBG Year 41 2015:				
Personal Services	\$193,196	\$193,196	\$193,196	\$0
Other	931,309	931,309	931,309	0
Total CDBG Year 41 2015	1,124,505	1,124,505	1,124,505	0
Home 2015:				
Personal Services	70,000	70,000	70,000	0
Other	601,944	601,944	601,944	0
Total Home 2015	671,944	671,944	671,944	0
Emergency Solutions Grant 2015:				
Personal Services	897	897	897	0
Other	165,698	165,698	165,698	0
Total Emergency Solutions Grant 2015	166,595	166,595	166,595	0
CDBG Year 42 2016:				
Personal Services	613,485	613,485	613,485	0
Other	2,002,170	2,002,170	2,002,170	0
Total CDBG Year 42 2016	2,615,655	2,615,655	2,615,655	0
Home 2016:				
Personal Services	41,991	41,991	41,991	0
Other	1,084	1,084	1,084	0
Total Home 2016	43,075	43,075	43,075	0
2016 Emergency Solutions:				
Personal Services	4,438	4,438	4,438	0
Other	202,018	202,018	202,018	0
Total 2016 Emergency Solutions	206,456	206,456	206,456	0
Home 2005:				
Other	12,321	12,321	12,321	0
CDBG Year 39 2013:				
Other	\$68,978	\$68,978	\$68,978	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home 2013:				
Other	\$901,931	\$901,931	\$901,931	\$0
Brownfield RFL Co-op:				
Other	1	1	0	1
Brownfield RFL Co-op:				
Other	480,862	480,862	0	480,862
Home 2006:				
Other	58,567	58,567	58,567	0
Home 2007:				
Other	57,230	57,230	57,230	0
Home 2008:				
Other	5,315	5,315	5,315	0
2010 Neighborhood Stabilization:				
Personal Services	845	845	845	0
ARRA HUD:				
Personal Services	4,769	4,769	4,769	0
Community Development Trust I:				
Other	0	0	3,053	(3,053)
Community Development Trust II:				
Other	0	0	1,600	(1,600)
<i>Total Expenditures</i>	<u>95,191,150</u>	<u>97,328,375</u>	<u>75,368,738</u>	<u>21,959,636</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	8,433,330	39,836,971	(51,699,833)	(91,536,805)
Other Financing Sources (Uses)				
Transfers In	<u>7,487,103</u>	<u>267,007,030</u>	<u>48,169,459</u>	<u>(218,837,571)</u>
<i>Net Change in Fund Balance</i>	15,920,433	306,844,001	(3,530,374)	(310,374,376)
Fund Deficit Beginning of Year	(11,159,143)	(11,159,143)	(11,159,143)	0
Prior Year Encumbrances Appropriated	<u>35,471,196</u>	<u>35,471,196</u>	<u>35,471,196</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$40,232,486</u>	<u>\$331,156,054</u>	<u>\$20,781,679</u>	<u>(\$310,374,375)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$46,344	\$336,297	\$7,900	(\$328,397)
Intergovernmental	627,122	4,550,692	106,901	(4,443,791)
<i>Total Revenues</i>	<u>673,466</u>	<u>4,886,989</u>	<u>114,801</u>	<u>(4,772,188)</u>
Expenditures				
Current:				
Community Development:				
Geographical Information System:				
Personal Services	468,285	468,285	333,610	134,675
Other	432,769	421,769	196,394	225,375
Capital Outlay	50,157	50,157	49,895	262
Total Geographical Information System	951,211	940,211	579,899	360,312
NOACA:				
Other	24,000	24,000	24,000	0
Cuyahoga River Environmental:				
Other	64,357	64,357	64,356	1
Cuyahoga Bicentennial Grant:				
Other	2,600	2,600	2,600	0
<i>Total Expenditures</i>	<u>1,042,168</u>	<u>1,031,168</u>	<u>670,855</u>	<u>360,313</u>
<i>Net Change in Fund Balance</i>	(368,702)	3,855,821	(556,054)	(4,411,875)
Fund Balance Beginning of Year	829,062	829,062	829,062	0
Prior Year Encumbrances Appropriated	89,625	89,625	89,625	0
<i>Fund Balance End of Year</i>	<u>\$549,985</u>	<u>\$4,774,508</u>	<u>\$362,633</u>	<u>(\$4,411,875)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$582,470	\$1,382,718	\$403,251	(\$979,467)
Intergovernmental	2,339,954	5,554,776	1,619,975	(3,934,801)
Other	483,379	1,147,487	334,649	(812,838)
<i>Total Revenues</i>	<u>3,405,803</u>	<u>8,084,981</u>	<u>2,357,875</u>	<u>(5,727,106)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	0	50,000	0	50,000
Other	53,630	83,630	22,994	60,636
Total Medicaid Fund	<u>53,630</u>	<u>133,630</u>	<u>22,994</u>	<u>110,636</u>
Health and Human Services:				
Personal Services	380,675	380,675	321,281	59,394
Other	73,022	73,022	60,404	12,618
Total Health and Human Services	<u>453,697</u>	<u>453,697</u>	<u>381,685</u>	<u>72,012</u>
Treatment Alternative Street Crime:				
Personal Services	700,385	700,385	700,632	(247)
Other	9,724	9,724	9,859	(135)
Total Treatment Alternative Street Crime	<u>710,109</u>	<u>710,109</u>	<u>710,491</u>	<u>(382)</u>
Adult Drug Court Project:				
Personal Services	292,959	292,959	292,959	0
Other	13,342	13,342	13,342	0
Total Adult Drug Court Project	<u>\$306,301</u>	<u>\$306,301</u>	<u>\$306,301</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treatment Capacity Expansion:				
Personal Services	\$149,287	\$149,287	\$149,287	\$0
TASC Drug Court:				
Personal Services	94,182	94,182	94,182	0
Other	222,500	222,500	222,500	0
Total TASC Drug Court	316,682	316,682	316,682	0
Veterans Court - ODMHAS:				
Personal Services	53,176	53,176	53,176	0
Adult Drug Court - ODMHAS:				
Personal Services	48,840	48,840	48,840	0
Recovery Drug Court:				
Personal Services	55,156	55,156	55,156	0
Batterer's Intervention:				
Personal Services	247	247	0	247
<i>Total Expenditures</i>	<u>2,147,125</u>	<u>2,227,125</u>	<u>2,044,612</u>	<u>182,513</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,258,678	5,857,856	313,263	(5,544,593)
Other Financing Sources (Uses)				
Transfers Out	0	0	(184,559)	(184,559)
<i>Net Change in Fund Balance</i>	1,258,678	5,857,856	128,704	(5,729,152)
Fund Balance Beginning of Year	1,174,620	1,174,620	1,174,620	0
Prior Year Encumbrances Appropriated	1,397	1,397	1,397	0
<i>Fund Balance End of Year</i>	<u>\$2,434,695</u>	<u>\$7,033,873</u>	<u>\$1,304,721</u>	<u>(\$5,729,152)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$414,015	\$1,722,493	\$1,722,493	\$0
Intergovernmental	719,192	1,850,266	736,502	(1,113,764)
Other	25,992	63,733	20,421	(43,312)
<i>Total Revenues</i>	<u>1,159,199</u>	<u>3,636,492</u>	<u>2,479,416</u>	<u>(1,157,076)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,173,793	1,173,793	1,114,574	59,219
Other	813,812	769,446	603,968	165,478
Capital Outlay	12	12	0	12
<i>Total Witness Victim Health and</i>	<u>1,987,617</u>	<u>1,943,251</u>	<u>1,718,542</u>	<u>224,709</u>
<i>Human Services</i>				
Domestic Violence High Risk:				
Other	320,575	320,575	320,575	0
Victim Safety Enhancement:				
Other	13,169	13,169	13,168	1
Violence Against Women Act Block Grant:				
Other	499,675	499,675	499,674	1
Violence Against Women Act				
Administration Grant:				
Personal Services	20,038	20,038	20,038	0
Other	574	574	574	0
<i>Total Violence Against Women Act</i>	<u>20,612</u>	<u>20,612</u>	<u>20,612</u>	<u>0</u>
<i>Administration Grant</i>				
Juvenile Court Victim Advocate:				
Personal Services	18,788	18,788	18,788	0
Batterer's Intervention:				
Personal Services	1	1	0	1
<i>Total Expenditures</i>	<u>2,860,437</u>	<u>2,816,071</u>	<u>2,591,359</u>	<u>224,712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$1,701,238)</u>	<u>\$820,421</u>	<u>(\$111,943)</u>	<u>(\$932,364)</u>

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$1,013,467	\$4,117,759	\$5,183	(\$4,112,576)
Transfers Out	0	(44,366)	(45,751)	(1,385)
<i>Total Other Financing Sources (Uses)</i>	<u>1,013,467</u>	<u>4,073,393</u>	<u>(40,568)</u>	<u>(4,113,961)</u>
<i>Net Change in Fund Balance</i>	(687,771)	4,893,814	(152,511)	(5,046,325)
Fund Deficit Beginning of Year	(173,202)	(173,202)	(173,202)	0
Prior Year Encumbrances Appropriated	<u>230,129</u>	<u>230,129</u>	<u>230,129</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$630,844)</u>	<u>\$4,950,741</u>	<u>(\$95,584)</u>	<u>(\$5,046,325)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$51,791,165	\$51,791,165	\$4,366,712	(\$47,424,453)
Other	716,525	716,525	60,413	(656,112)
<i>Total Revenues</i>	<u>52,507,690</u>	<u>52,507,690</u>	<u>4,427,125</u>	<u>(48,080,565)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	74	74	0	74
Other	406	406	0	406
Total Youth Services Subsidy	<u>480</u>	<u>480</u>	<u>0</u>	<u>480</u>
Youth Services Subsidy 2014/15:				
Other	730,019	730,019	730,019	0
Youth Services Subsidy 2016/2017:				
Personal Services	2,434,305	2,434,305	2,434,305	0
Other	2,932,154	2,932,154	2,932,154	0
Total Youth Services Subsidy 2016/2017	<u>5,366,459</u>	<u>5,366,459</u>	<u>5,366,459</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,096,958</u>	<u>6,096,958</u>	<u>6,096,478</u>	<u>480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	46,410,732	46,410,732	(1,669,353)	(48,080,085)
Other Financing Sources (Uses)				
Transfers In	5,681	5,681	479	(5,202)
<i>Net Change in Fund Balance</i>	46,416,413	46,416,413	(1,668,874)	(48,085,287)
Fund Deficit Beginning of Year	(2,129,915)	(2,129,915)	(2,129,915)	0
Prior Year Encumbrances Appropriated	4,679,057	4,679,057	4,679,057	0
<i>Fund Balance End of Year</i>	<u>\$48,965,555</u>	<u>\$48,965,555</u>	<u>\$880,268</u>	<u>(\$48,085,287)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,542,032	\$7,825,945	\$1,701,383	(\$6,124,562)
Fines and Forfeitures	490,980	2,491,761	541,716	(1,950,045)
Intergovernmental	22,425,457	113,811,088	24,742,860	(89,068,228)
Contributions and Donations	37,063	25,000	25,000	0
Other	54,379	439,078	75,892	(363,186)
<i>Total Revenues</i>	<u>24,549,911</u>	<u>124,592,872</u>	<u>27,086,851</u>	<u>(97,506,021)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Forensic Science Lab:				
Personal Services	3,913,185	3,875,185	3,589,147	286,038
Other	<u>736,101</u>	<u>774,101</u>	<u>766,783</u>	<u>7,318</u>
Total Forensic Science Lab	<u>4,649,286</u>	<u>4,649,286</u>	<u>4,355,930</u>	<u>293,356</u>
Community Based Corrections:				
Other	<u>5,906,125</u>	<u>5,906,125</u>	<u>2,953,063</u>	<u>2,953,062</u>
Law Library Board:				
Personal Services	251,175	261,175	261,076	99
Other	<u>413,653</u>	<u>403,653</u>	<u>350,422</u>	<u>53,231</u>
Total Law Library Board	<u>664,828</u>	<u>664,828</u>	<u>611,498</u>	<u>53,330</u>
Indigent Guardianship:				
Other	<u>184,532</u>	<u>54,532</u>	<u>47,227</u>	<u>7,305</u>
Domestic Relations - Legal Research:				
Other	<u>9,889</u>	<u>9,889</u>	<u>3,526</u>	<u>6,363</u>
Probation Supervision Fees:				
Other	489,157	489,157	250,038	239,119
Capital Outlay	<u>61</u>	<u>31,061</u>	<u>21,709</u>	<u>9,352</u>
Total Probation Supervision Fees	<u>\$489,218</u>	<u>\$520,218</u>	<u>\$271,747</u>	<u>\$248,471</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General Vendor Fees:				
Personal Services	\$101,151	\$101,151	\$14,354	\$86,797
Other	15,100	15,100	6,861	8,239
Total Inspector General Vendor Fees	116,251	116,251	21,215	95,036
Legal Computerization:				
Other	40,234	104,234	8,624	95,610
Capital Outlay	125,996	61,996	0	61,996
Total Legal Computerization	166,230	166,230	8,624	157,606
Legal Research and Computerization:				
Other	106,641	106,641	25,650	80,991
Computerized Legal Research:				
Other	20,000	13,850	6,756	7,094
Capital Outlay	0	6,150	0	6,150
Total Home Detention Fees	20,000	20,000	6,756	13,244
Home Detention Fees:				
Capital Outlay	391,494	459,894	454,382	5,512
Residential Title IV-E Juvenile Court:				
Other	4,187,940	5,337,693	4,911,178	426,515
Administration Title IV-E Juvenile Court:				
Personal Services	2,237	2,237	0	2,237
Other	1,428,307	1,362,364	261,120	1,101,244
Total Administration Title IV-E Juvenile Court	1,430,544	1,364,601	261,120	1,103,481
Urinalysis Testing:				
Other	139,572	214,572	76,544	138,028
Capital Outlay	0	5,000	326	4,674
Total Urinalysis Testing	139,572	219,572	76,870	142,702
Operation and Maintenance of Detention Facility:				
Other	\$80,000	\$111,000	\$98,217	\$12,783

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender - Cleveland Municipality:				
Personal Services	\$1,933,009	\$1,901,009	\$1,549,907	\$351,102
Other	308,340	310,340	113,739	196,601
Capital Outlay	0	30,000	24,820	5,180
Total Public Defender - Cleveland Municipality	2,241,349	2,241,349	1,688,466	552,883
Carrying Concealed Weapon Application:				
Personal Services	101,994	112,494	111,582	912
Other	93,417	93,417	73,762	19,655
Total Carrying Concealed Weapon Application	195,411	205,911	185,344	20,567
State Criminal Alien Assistance Program:				
Personal Services	55,862	55,862	51,766	4,096
Custody Mediation:				
Personal Services	676,525	676,525	592,259	84,266
Other	183,587	183,587	116,263	67,324
Total Custody Mediation	860,112	860,112	708,522	151,590
Euclid Jail:				
Personal Services	1,651,978	2,051,978	1,974,449	77,529
Other	194,353	194,353	123,822	70,531
Total Euclid Jail	1,846,331	2,246,331	2,098,271	148,060
High Visibility Enforcement:				
Personal Services	63,958	63,958	63,958	0
Other	2,940	2,940	2,940	0
Total High Visibility Enforcement	\$66,898	\$66,898	\$66,898	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Smart Ohio Pilot:				
Personal Services	\$63,003	\$63,003	\$63,003	\$0
Other	1,702,860	1,702,860	1,702,860	0
Capital Outlay	27,131	27,131	27,131	0
Total Smart Ohio Pilot	1,792,994	1,792,994	1,792,994	0
Family Justice Center St. Luke's:				
Personal Services	20	20	20	0
Other	8,624	8,624	8,624	0
Total Family Justice Center St. Luke's	8,644	8,644	8,644	0
COPS Hiring Program:				
Capital Outlay	505,692	505,692	505,692	0
JJDP Subgrant:				
Other	56,574	56,574	56,574	0
Drug Court Expansion:				
Other	1,970	1,970	1,970	0
Adult Drug Court Expansion:				
Personal Services	37,299	37,299	37,299	0
Other	261,713	261,713	261,713	0
Total Adult Drug Court Expansion	299,012	299,012	299,012	0
Supreme Court Parent Representation:				
Other	5,029	5,029	5,029	0
Second Chance Adult Reentry:				
Other	120	120	120	0
SAMHSA-Juvenile Delinquency:				
Personal Services	24,326	24,326	24,326	0
Other	156,591	156,591	156,591	0
Total SAMHSA-Juvenile Delinquency	\$180,917	\$180,917	\$180,917	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sexual Assault Kit Initiative:				
Personal Services	\$354,314	\$354,314	\$354,314	\$0
Other	157,693	157,693	157,693	0
Total Sexual Assault Kit Initiative	512,007	512,007	512,007	0
State Justice:				
Other	55,000	55,000	55,000	0
Veterans Treatment Court:				
Personal Services	54,951	54,951	54,951	0
SAMHSA-Veterans Treatment Court:				
Personal Services	36,205	36,205	36,205	0
Other	73,714	73,714	73,714	0
Total SAMHSA-Veterans Treatment Court	109,919	109,919	109,919	0
Child Exposed to Violence:				
Other	794,757	794,757	794,757	0
Cuyahoga CASA Program:				
Other	70,287	70,287	66,419	3,868
Habitat Hope:				
Other	1	1	1	0
CASA-Victims of Crime Act:				
Personal Services	114,135	114,135	114,135	0
Other	29,606	29,606	29,606	0
Total CASA-Victims of Crime Act	\$143,741	\$143,741	\$143,741	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Safe Neighborhood Initiative:				
Personal Services	\$345,121	\$345,121	\$345,121	\$0
Veterans Treatment Court-Reentry:				
Other	719	719	719	0
Probation Improvement Incentive:				
Personal Services	55,095	55,095	55,095	0
Other	1,068,185	1,068,185	1,068,185	0
Total Probation Improvement Incentive	1,123,280	1,123,280	1,123,280	0
Internet Crimes Against Children:				
Personal Services	120,630	120,630	120,630	0
Other	51,851	51,851	51,851	0
Total Internet Crimes Against Children	172,481	172,481	172,481	0
Ohio Supreme Court Tech. Grant:				
Capital Outlay	49,261	49,261	49,261	0
Felony Coordinator Project:				
Personal Services	219,426	219,427	219,426	1
Substance Abuse Project:				
Other	5,761	0	0	0
Jail/Misdemeanor:				
Personal Services	1,415,203	1,415,203	1,415,203	0
Other	476,418	476,418	476,418	0
Total Jail/Misdemeanor	\$1,891,621	\$1,891,621	\$1,891,621	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Felony Program:				
Personal Services	\$2,631,676	\$2,631,676	\$2,631,676	\$0
Other	984,871	984,871	984,871	0
Total Felony Program	3,616,547	3,616,547	3,616,547	0
Community Correction Act Grant:				
Personal Services	314,208	314,208	314,208	0
JJDP Block Grant:				
Other	231,264	231,264	231,264	0
Juvenile Justice Administration:				
Personal Services	9,676	9,676	9,676	0
Other	203	203	203	0
Total Juvenile Justice Administration	9,879	9,879	9,879	0
Teen Support Group:				
Personal Services	19,050	19,050	19,050	0
Other	3,737	3,737	3,737	0
Total Teen Support Group	22,787	22,787	22,787	0
Public Defender:				
Personal Services	18,698	18,698	18,698	0
Other	2,935	2,935	2,935	0
Total Public Defender	21,633	21,633	21,633	0
Public Defender Administration:				
Personal Services	202,142	202,142	202,142	0
Other	2,195	2,195	2,195	0
Capital Outlay	7,121	7,121	7,121	0
Total Public Defender Administration	\$211,458	\$211,458	\$211,458	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Justice for Families Program:				
Other	\$97,662	\$97,662	\$97,662	\$0
Capital Outlay	6,653	6,653	6,653	0
Total Justice for Families Program	104,315	104,315	104,315	0
OCJS JAG/PSI Grant:				
Personal Services	11,283	11,283	11,283	0
Prodecurator's Office Efficiency:				
Other	7	7	7	0
Operation Stonegarden:				
Personal Services	22,767	22,767	22,897	(130)
Other	85,458	85,458	85,458	0
Total Operation Stonegarden	108,225	108,225	108,355	(130)
Halfway House Initiative Program:				
Personal Services	23	23	0	23
Capital Outlay	202	202	0	202
Total Halfway House Initiative Program	225	225	0	225
JAG Assistance Justice:				
Personal Services	53,891	53,891	53,891	0
Other	102,756	102,756	102,756	0
Total JAG Assistance Justice	156,647	156,647	156,647	0
DNA Backlog Reduction Program:				
Personal Services	7,561	7,561	7,561	0
Other	258,194	258,194	258,194	0
Capital Outlay	19,938	19,938	19,938	0
Total DNA Backlog Reduction Program	285,693	285,693	285,693	0
Safe Haven Visitation and Exchange:				
Other	\$276,448	\$276,448	\$276,448	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cuyahoga County Mental Health Behavior Board:				
Personal Services	\$517,179	\$517,179	\$517,178	\$1
Professional Continuing Education:				
Other	17,494	17,494	17,494	0
Capital Outlay	7,860	7,860	7,860	0
Total Professional Continuing Education	25,354	25,354	25,354	0
Sexual Assault Victim Advocacy Initiative:				
Personal Services	87,955	87,955	87,955	0
Operation Child Protect Program:				
Other	1,032	1,032	1,032	0
Capital Outlay	3,060	3,060	3,060	0
Total Operation Child Protect Program	4,092	4,092	4,092	0
Making a Change Group:				
Personal Services	5,505	5,505	5,505	0
Other	1,511	1,511	1,511	0
Total Making a Change Group	7,016	7,016	7,016	0
Teen Mental Health Support:				
Personal Services	6,120	6,120	6,120	0
Other	240	240	240	0
Total Teen Mental Health Support	6,360	6,360	6,360	0
Community Based Correctional Facility Operating Account:				
Other	3,035,188	3,035,188	3,035,187	1
ARRA Early Case Disposition:				
Capital Outlay	\$8,548	\$8,548	\$8,548	\$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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ARRA Justice Reform Initiative:				
Capital Outlay	\$2	\$2	\$2	\$0
<i>Total Expenditures</i>	<u>41,270,111</u>	<u>42,839,061</u>	<u>36,358,142</u>	<u>6,480,919</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,720,200)</u>	<u>81,753,811</u>	<u>(9,271,291)</u>	<u>(91,025,102)</u>
Other Financing Sources (Uses)				
Transfers In	5,387,328	27,509,818	5,911,837	(21,597,981)
Transfers Out	<u>(19,332)</u>	<u>(193,168)</u>	<u>(173,717)</u>	<u>19,451</u>
<i>Total Other Financing Sources (Uses)</i>	<u>5,367,996</u>	<u>27,316,650</u>	<u>5,738,120</u>	<u>(21,578,530)</u>
<i>Net Change in Fund Balance</i>	<u>(11,352,204)</u>	<u>109,070,461</u>	<u>(3,533,171)</u>	<u>(112,603,632)</u>
Fund Balance Beginning of Year	6,252,033	6,252,033	6,252,033	0
Prior Year Encumbrances Appropriated	<u>6,579,060</u>	<u>6,579,060</u>	<u>6,579,060</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,478,889</u></u>	<u><u>\$121,901,554</u></u>	<u><u>\$9,297,922</u></u>	<u><u>(\$112,603,632)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$666,699	\$682,167	\$360,100	(\$322,067)
Intergovernmental	280,121	286,620	151,300	(135,320)
Interest	287,218	293,881	155,133	(138,748)
Contributions and Donations	73,219	48,276	48,276	0
Other	31,767	59,146	8,430	(50,716)
<i>Total Revenues</i>	<u>1,339,023</u>	<u>1,370,090</u>	<u>723,239</u>	<u>(646,851)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Prepayment Special Interest:				
Personal Services	219,300	219,300	212,019	7,281
Other	2,229,581	2,229,581	1,928,870	300,711
Total Tax Prepayment Special Interest	<u>2,448,881</u>	<u>2,448,881</u>	<u>2,140,889</u>	<u>307,992</u>
Tax Certificate Administration:				
Personal Services	242,722	242,722	147,247	95,475
Other	64,367	261,367	149,151	112,216
Total Tax Certificate Administration	<u>307,089</u>	<u>504,089</u>	<u>296,398</u>	<u>207,691</u>
County Wellness Fund:				
Other	<u>138,002</u>	<u>138,002</u>	<u>84,271</u>	<u>53,731</u>
Cleveland Foundation:				
Other	<u>\$54,876</u>	<u>\$54,876</u>	<u>\$54,876</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Bike Share Program:				
Other	\$223,283	\$223,283	\$223,283	\$0
Lean Ohio Grant:				
Other	59,000	59,000	59,000	0
<i>Total Expenditures</i>	<u>3,231,131</u>	<u>3,428,131</u>	<u>2,858,717</u>	<u>569,414</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,892,108)</u>	<u>(2,058,041)</u>	<u>(2,135,478)</u>	<u>(77,437)</u>
Other Financing Sources (Uses)				
Transfers In	818,033	1,683,735	635,000	(1,048,735)
Transfers Out	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,181,967)</u>	<u>(2,316,265)</u>	<u>(3,365,000)</u>	<u>(1,048,735)</u>
<i>Net Change in Fund Balance</i>	<u>(5,074,075)</u>	<u>(4,374,306)</u>	<u>(5,500,478)</u>	<u>(1,126,172)</u>
Fund Balance Beginning of Year	6,443,848	6,443,848	6,443,848	0
Prior Year Encumbrances Appropriated	<u>2,333,972</u>	<u>2,333,972</u>	<u>2,333,972</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,703,745</u></u>	<u><u>\$4,403,514</u></u>	<u><u>\$3,277,342</u></u>	<u><u>(\$1,126,172)</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,839,255	\$0	\$2,486,077	\$2,486,077
Charges for Services	433,976	1,306,317	241,762	(1,064,555)
Licenses and Permits	2,565,556	7,722,610	1,429,235	(6,293,375)
Fines and Forfeitures	1,501,665	4,520,183	836,557	(3,683,626)
Intergovernmental	9,000,828	26,044,744	5,125,213	(20,919,531)
Contributions and Donations	314,536	146,838	146,838	0
Other	369,336	1,625,621	259,028	(1,366,593)
<i>Total Revenues</i>	<u>17,025,152</u>	<u>41,366,313</u>	<u>10,524,710</u>	<u>(30,841,603)</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	1,649,763	1,649,763	153,435	1,496,328
Capital Outlay	202,507	202,507	113,866	88,641
Total Special Project II	<u>1,852,270</u>	<u>1,852,270</u>	<u>267,301</u>	<u>1,584,969</u>
Dog and Kennel:				
Personal Services	1,076,350	1,076,350	1,036,100	40,250
Other	1,176,703	1,176,703	1,147,389	29,314
Capital Outlay	0	50,000	0	50,000
Total Dog and Kennel	<u>2,253,053</u>	<u>2,303,053</u>	<u>2,183,489</u>	<u>119,564</u>
Emergency Management:				
Personal Services	828,207	744,186	555,883	188,303
Other	665,639	665,639	648,611	17,028
Capital Outlay	917	917	0	917
Total Emergency Management	<u>1,494,763</u>	<u>1,410,742</u>	<u>1,204,494</u>	<u>206,248</u>
Fatherhood Initiative:				
Personal Services	141,876	143,876	143,084	792
Other	1,494,178	1,494,178	1,436,456	57,722
Total Fatherhood Initiative	<u>1,636,054</u>	<u>1,638,054</u>	<u>1,579,540</u>	<u>58,514</u>
Wireless 911 Government Assistance:				
Personal Services	1,337,199	1,337,199	1,284,526	52,673
Other	5,080,118	5,080,118	5,033,002	47,116
Capital Outlay	11,652	11,652	11,652	0
Total Wireless 911 Government Assistance	<u>\$6,428,969</u>	<u>\$6,428,969</u>	<u>\$6,329,180</u>	<u>\$99,789</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Consolidation Shared Service:				
Other	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Mental Health Services:				
Personal Services	1,175,400	1,175,400	1,173,747	1,653
Other	592,316	592,316	592,316	0
Total Mental Health Services	1,767,716	1,767,716	1,766,063	1,653
TB Control Program - Metrohealth:				
Other	17,214	17,214	17,214	0
Ohio Fatherhood Initiative Grant:				
Other	300	300	300	0
Pre-disaster Mitigation Grant:				
Other	36,850	36,850	36,850	0
Health Care 95:				
Other	1	1	1	0
State Homeland Security Program				
Law Enforcement:				
Other	299,953	299,953	299,952	1
Capital Outlay	110,267	110,267	110,266	1
Total State Homeland Security Program				
Law Enforcement	410,220	410,220	410,218	2
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Other	483,581	483,581	483,581	0
Capital Outlay	465,100	465,100	465,100	0
Total Northeast Ohio Regional Fusion				
Center Urban Area Security Initiative	948,681	948,681	948,681	0
Citizens Corps Council:				
Other	153	153	152	1
State Homeland Security Projects:				
Personal Services	12,196	12,196	12,196	0
Other	275,385	275,385	275,385	0
Capital Outlay	803,178	803,178	803,178	0
Total State Homeland Security Projects	\$1,090,759	\$1,090,759	\$1,090,759	\$0

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Port Security Grant:				
Personal Services	\$115,310	\$115,310	\$5,935	\$109,375
Other	114,255	114,255	114,255	0
Total Port Security Grant	229,565	229,565	120,190	109,375
Dick Goddard Best Friend Fund:				
Other	8,293	8,293	8,293	0
State Homeland Security USAR Equipment:				
Capital Outlay	7	7	0	7
<i>Total Expenditures</i>	<u>19,174,868</u>	<u>19,142,847</u>	<u>16,962,725</u>	<u>2,180,122</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,149,716)</u>	<u>22,223,466</u>	<u>(6,438,015)</u>	<u>(28,661,481)</u>
Other Financing Sources (Uses)				
Transfers In	4,447,849	26,707,569	1,068,445	(25,639,124)
Transfers Out	0	(1,000,000)	0	1,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>4,447,849</u>	<u>25,707,569</u>	<u>1,068,445</u>	<u>(24,639,124)</u>
<i>Net Change in Fund Balance</i>	<u>2,298,133</u>	<u>47,931,035</u>	<u>(5,369,570)</u>	<u>(53,300,605)</u>
Fund Balance Beginning of Year	6,235,204	6,235,204	6,235,204	0
Prior Year Encumbrances Appropriated	<u>7,467,549</u>	<u>7,467,549</u>	<u>7,467,549</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,000,886</u></u>	<u><u>\$61,633,788</u></u>	<u><u>\$8,333,183</u></u>	<u><u>(\$53,300,605)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$3,202,784	\$3,142	(\$3,199,642)
Expenditures				
Current:				
Public Works:				
Towpath - ODNR:				
Capital Outlay	9,216	9,216	9,216	0
<i>Net Change in Fund Balance</i>	(9,216)	3,193,568	(6,074)	(3,199,642)
Fund Balance Beginning of Year	897,980	897,980	897,980	0
Prior Year Encumbrances Appropriated	9,216	9,216	9,216	0
<i>Fund Balance End of Year</i>	<u>\$897,980</u>	<u>\$4,100,764</u>	<u>\$901,122</u>	<u>(\$3,199,642)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,389,761	\$1,487,070	\$1,487,070	\$0
Charges for Services	17,786	219,888	9,401	(210,487)
Licenses and Permits	210,758	2,605,648	111,401	(2,494,247)
Fines and Forfeitures	215,510	2,664,403	113,913	(2,550,490)
Intergovernmental	331,091	650,278	202,482	(447,796)
Contributions and Donations	579,372	360,524	360,524	0
Other	139,634	8,528,703	19,523	(8,509,180)
<i>Total Revenues</i>	<u>3,883,912</u>	<u>16,516,514</u>	<u>2,304,314</u>	<u>(14,212,200)</u>
Expenditures				
Current:				
Social Services:				
Veterans Service:				
Other	<u>490,991</u>	<u>490,991</u>	<u>377,334</u>	<u>113,657</u>
Social Impact Financing:				
Other	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>0</u>
Domestic Violence:				
Other	<u>233,983</u>	<u>243,228</u>	<u>243,228</u>	<u>0</u>
Invest in Children Program				
Administration:				
Other	<u>786,252</u>	<u>128,506</u>	<u>83,556</u>	<u>44,950</u>
Invest in Children Mental Health:				
Other	<u>1,274,666</u>	<u>1,274,666</u>	<u>1,252,522</u>	<u>22,144</u>
O'Neil Invest in Children and Mom Initiative:				
Other	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$0</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Stocker Fondation - Invest in Chidren:				
Other	\$75,000	\$75,000	\$75,000	\$0
Invest in Children Spark Program:				
Other	256,223	256,223	256,223	0
Department of Labor:				
Personal Services	20,402	20,402	20,402	0
Other	316,551	316,551	316,551	0
Total Department of Labor	336,953	336,953	336,953	0
Juvenile Justice and Delinquency Title II:				
Personal Services	7,281	7,281	0	7,281
Saint Luke's Foundation:				
Other	22,412	22,412	22,412	0
Title VI-B School Age:				
Personal Services	55,082	55,082	0	55,082
Other	42,833	42,833	0	42,833
Total Title VI-B School Age	97,915	97,915	0	97,915
Title VI-B Preschool:				
Personal Services	1	1	0	1
George Gund Foundation Invest in Children:				
Other	354,167	354,167	354,167	0
Network for Success Program:				
Other	67,711	67,711	0	67,711
Healthy Marriage Demonstration:				
Other	613	613	613	0
Dole Manufacturing Access to Growth:				
Other	331,697	331,697	331,697	0
Ohio Children's Trust:				
Other	1	1	0	1
Helping Ohio Parent Effectively:				
Other	5,603	5,603	5,603	0
<i>Total Expenditures</i>	<i>\$7,352,469</i>	<i>\$6,703,968</i>	<i>\$6,350,308</i>	<i>\$353,660</i>

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$3,468,557)</u>	<u>\$9,812,546</u>	<u>(\$4,045,994)</u>	<u>(\$13,858,540)</u>
Other Financing Sources (Uses)				
Transfers In	1,148,646	45,703,021	355,681	(45,347,340)
Transfers Out	<u>0</u>	<u>0</u>	<u>(4,432)</u>	<u>(4,432)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,148,646</u>	<u>45,703,021</u>	<u>351,249</u>	<u>(45,351,772)</u>
<i>Net Change in Fund Balance</i>	(2,319,911)	55,515,567	(3,694,745)	(59,210,312)
Fund Balance Beginning of Year	998,829	998,829	998,829	0
Prior Year Encumbrances Appropriated	<u>3,462,171</u>	<u>3,462,171</u>	<u>3,462,171</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,141,089</u></u>	<u><u>\$59,976,567</u></u>	<u><u>\$766,255</u></u>	<u><u>(\$59,210,312)</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,959,401	\$1,959,401	\$84,130	(\$1,875,271)
Expenditures				
Current:				
Public Works:				
Litter Management Grant 2016:				
Other	14,805	14,805	14,805	0
Recycle Ohio 95:				
Other	8,774	8,774	8,774	0
Recycling Market Development:				
Other	20,630	20,630	20,630	0
<i>Total Expenditures</i>	44,209	44,209	44,209	0
<i>Net Change in Fund Balance</i>	1,915,192	1,915,192	39,921	(1,875,271)
Fund Deficit Beginning of Year	(39,902)	(39,902)	(39,902)	0
Prior Year Encumbrances Appropriated	8,774	8,774	8,774	0
<i>Fund Balance End of Year</i>	\$1,884,064	\$1,884,064	\$8,793	(\$1,875,271)

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$23,773,380	\$35,402,963	\$12,047,527	(\$23,355,436)
Charges for Services	227,590	227,590	227,590	0
Intergovernmental	19,058,837	28,382,137	14,937,011	(13,445,126)
Other	177,141	375,130	74,812	(300,318)
<i>Total Revenues</i>	<u>43,236,948</u>	<u>64,387,820</u>	<u>27,286,940</u>	<u>(37,100,880)</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	10,996,248	9,503,852	9,357,616	146,236
Foster Care:				
Other	3,324,531	2,169,276	2,146,010	23,266
Purchased Congregate and Foster Care:				
Other	59,573,658	57,544,062	57,266,316	277,746
Adoption Services:				
Other	7,555,085	6,685,350	6,617,474	67,876
<i>Total Expenditures</i>	<u>81,449,522</u>	<u>75,902,540</u>	<u>75,387,416</u>	<u>515,124</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(38,212,574)</u>	<u>(11,514,720)</u>	<u>(48,100,476)</u>	<u>(36,585,756)</u>
Other Financing Sources (Uses)				
Transfers In	15,198,229	22,632,976	0	(22,632,976)
<i>Net Change in Fund Balance</i>	<u>(23,014,345)</u>	<u>11,118,256</u>	<u>(48,100,476)</u>	<u>(59,218,732)</u>
Fund Balance Beginning of Year	22,680,994	22,680,994	22,680,994	0
Prior Year Encumbrances Appropriated	18,013,682	18,013,682	18,013,682	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$17,680,331</u></u>	<u><u>\$51,812,932</u></u>	<u><u>(\$7,405,800)</u></u>	<u><u>(\$59,218,732)</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Excise Tax	\$0	\$95,000,000	\$8,120,084	(\$86,879,916)
Interest	0	0	34,044	34,044
<i>Total Revenues</i>	0	95,000,000	8,154,128	(86,845,872)
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	29,949,791	29,949,791	25,020,157	4,929,634
<i>Net Change in Fund Balance</i>	(29,949,791)	65,050,209	(16,866,029)	(81,916,238)
Fund Balance Beginning of Year	4,052,256	4,052,256	4,052,256	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$25,897,535)</u>	<u>\$69,102,465</u>	<u>(\$12,813,773)</u>	<u>(\$81,916,238)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$25,000	\$25,000	\$410,400	\$385,400
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	187,700	187,700	187,700	0
<i>Net Change in Fund Balance</i>	(162,700)	(162,700)	222,700	385,400
Fund Balance Beginning of Year	135,000	135,000	135,000	0
Prior Year Encumbrances Appropriated	45,000	45,000	45,000	0
<i>Fund Balance End of Year</i>	<u>\$17,300</u>	<u>\$17,300</u>	<u>\$402,700</u>	<u>\$385,400</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$7,825,809	\$7,825,809	\$650,566	(\$7,175,243)
Expenditures				
Current:				
Health and Safety:				
Ohioans with Disabilities:				
Other	537,466	537,466	537,466	0
<i>Net Change in Fund Balance</i>	7,288,343	7,288,343	113,100	(7,175,243)
Fund Balance Beginning of Year	99,605	99,605	99,605	0
<i>Fund Balance End of Year</i>	<u>\$7,387,948</u>	<u>\$7,387,948</u>	<u>\$212,705</u>	<u>(\$7,175,243)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$24,884,191	\$24,909,868	\$22,670,370	(\$2,239,498)
Excise Tax	5,701,704	5,701,704	5,701,704	0
Payments in Lieu of Taxes	502,466	629,078	669,662	40,584
Charges for Services	329,400	412,402	439,008	26,606
Intergovernmental	3,309,419	4,621,437	5,041,995	420,558
Interest	480,314	1,559,950	1,906,020	346,070
Other	7,504	9,394	10,000	606
<i>Total Revenues</i>	<u>35,214,998</u>	<u>37,843,833</u>	<u>36,438,759</u>	<u>(1,405,074)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	17,055,000	17,055,000	17,055,000	0
Brownfield Debt Service	104,371	104,371	104,371	0
Community Redevelopment	430,000	430,000	430,000	0
Rock-N-Roll Bonds	755,000	755,000	755,000	0
Medical Mart	19,045,000	19,045,000	19,045,000	0
2013 Economic Development. Revenue Bonds	115,000	115,000	115,000	0
Medical Mart Refunding Series 2014C	55,000	55,000	55,000	0
Excise Tax	0	4,350,000	4,350,000	0
Total Principal Retirement	<u>37,559,371</u>	<u>41,909,371</u>	<u>41,909,371</u>	<u>0</u>
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	11,812,823	12,212,823	12,188,644	24,179
Gateway Arena	5,600,000	5,600,000	3,003,824	2,596,176
Brownfield Debt Service	738,629	738,629	361,981	376,648
Shaker Square Series 2000A	124,000	124,000	34,073	89,927
Community Redevelopment	460,535	460,535	460,424	111
Rock-N-Roll Bonds	114,271	114,271	114,271	0
Medical Mart	12,376,060	12,376,060	12,376,060	0
2013 Economic Development. Revenue Bonds	455,434	455,434	455,434	0
County Hotel	3,769,817	3,773,817	92,612	3,681,205
Western Reserve Series 2014B	784,480	784,480	784,480	0
Medical Mart Refunding Series 2014C	624,150	624,150	624,150	0
Excise Tax	0	2,692,775	2,685,774	7,001
Total Interest and Fiscal Charges	<u>36,860,199</u>	<u>39,956,974</u>	<u>33,181,727</u>	<u>6,775,247</u>
Bond Issuance Costs	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>(36,000)</u>
<i>Total Expenditures</i>	<u>\$74,419,570</u>	<u>\$81,866,345</u>	<u>\$75,127,098</u>	<u>\$6,739,247</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$39,204,572)</u>	<u>(\$44,022,512)</u>	<u>(\$38,688,339)</u>	<u>\$5,334,173</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	7,334,694	9,182,891	0	(9,182,891)
Transfers In	<u>30,867,820</u>	<u>38,645,898</u>	<u>41,139,106</u>	<u>2,493,208</u>
<i>Total Other Financing Sources (Uses)</i>	<u>38,202,514</u>	<u>47,828,789</u>	<u>41,139,106</u>	<u>(6,689,683)</u>
<i>Net Change in Fund Balance</i>	(1,002,058)	3,806,277	2,450,767	(1,355,510)
Fund Balance Beginning of Year	<u>9,245,807</u>	<u>9,245,807</u>	<u>9,245,807</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,243,749</u></u>	<u><u>\$13,052,084</u></u>	<u><u>\$11,696,574</u></u>	<u><u>(\$1,355,510)</u></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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,449	\$4,449	\$1,625	(\$2,824)
Intergovernmental	24,614,129	24,614,129	9,025,413	(15,588,716)
Interest	528,629	528,629	193,072	(335,557)
Other	1,605	1,605	586	(1,019)
<i>Total Revenues</i>	<u>25,148,812</u>	<u>25,148,812</u>	<u>9,220,696</u>	<u>(15,928,116)</u>
Expenditures				
Capital Outlay:				
Forensic Science Lab Capital:				
Capital Outlay	<u>164,734</u>	<u>164,734</u>	<u>164,734</u>	<u>0</u>
Miscellaneous General Fund				
Capital Improvement:				
Other	<u>2,246</u>	<u>0</u>	<u>0</u>	<u>0</u>
93 Jail 2 Bond Issue Proceeds:				
Personal Services	69,162	69,162	69,162	0
Capital Outlay	<u>41,601</u>	<u>41,601</u>	<u>41,601</u>	<u>0</u>
Total 93 Jail 2 Bond Issue Proceeds	<u>110,763</u>	<u>110,763</u>	<u>110,763</u>	<u>0</u>
Emergency Operations Center:				
Other	676,692	676,692	676,692	0
Capital Outlay	<u>599,881</u>	<u>599,881</u>	<u>599,881</u>	<u>0</u>
Total Emergency Operations Center	<u>1,276,573</u>	<u>1,276,573</u>	<u>1,276,573</u>	<u>0</u>
Capital Project Future Debt Service:				
Personal Services	4,460,975	4,460,975	920,690	3,540,285
Other	11,290,045	11,290,045	15,031,382	(3,741,337)
Capital Outlay	<u>29,376,660</u>	<u>29,376,660</u>	<u>30,293,540</u>	<u>(916,880)</u>
Total Capital Project Future Debt Service	<u>45,127,680</u>	<u>45,127,680</u>	<u>46,245,612</u>	<u>(1,117,932)</u>
Cleveland Capital Projects:				
Capital Outlay	<u>\$3,671</u>	<u>\$3,671</u>	<u>\$3,671</u>	<u>\$0</u>

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance Projects:				
Personal Services	\$622,286	\$622,286	\$590,337	\$31,949
Other	862,059	862,059	859,505	2,554
Capital Outlay	789,419	789,419	756,356	33,063
Total Maintenance Projects	2,273,764	2,273,764	2,206,198	67,566
Countywide Maintenance Program:				
Capital Outlay	10,650	10,650	10,650	0
<i>Total Expenditures</i>	48,970,081	48,967,835	50,018,201	(1,050,366)
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,821,269)	(23,819,023)	(40,797,505)	(16,978,482)
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	1,245,525,048	0	(1,245,525,048)
Transfers In	0	9,140,642	19,577,427	10,436,785
Transfers Out	(21,698,946)	(21,698,946)	(20,809,327)	889,619
<i>Total Other Financing Sources (Uses)</i>	(21,698,946)	1,232,966,744	(1,231,900)	(1,234,198,644)
<i>Net Change in Fund Balance</i>	(45,520,215)	1,209,147,721	(42,029,405)	(1,251,177,126)
Fund Balance Beginning of Year	48,383,738	48,383,738	48,383,738	0
Prior Year Encumbrances Appropriated	22,814,587	22,814,587	22,814,587	0
<i>Fund Balance End of Year</i>	<u>\$25,678,110</u>	<u>\$1,280,346,046</u>	<u>\$29,168,920</u>	<u>(\$1,251,177,126)</u>

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,133	\$9,133	\$1,150	(\$7,983)
Intergovernmental	141,993,058	141,993,058	17,878,957	(124,114,101)
<i>Total Revenues</i>	<u>142,002,191</u>	<u>142,002,191</u>	<u>17,880,107</u>	<u>(124,122,084)</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	67,291	67,291	67,291	0
Capital Outlay	14,551,854	14,551,854	14,551,854	0
Total Ohio Department of Public Works Integrating	<u>14,619,145</u>	<u>14,619,145</u>	<u>14,619,145</u>	<u>0</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	1,038,131	1,038,131	1,038,131	0
Other	47,819	47,819	47,818	1
Capital Outlay	47,038,363	47,038,363	47,038,363	0
Total Ohio Department of Transportation - Local Public Agencies	<u>48,124,313</u>	<u>48,124,313</u>	<u>48,124,312</u>	<u>1</u>
<i>Total Expenditures</i>	<u>62,743,458</u>	<u>62,743,458</u>	<u>62,743,457</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	79,258,733	79,258,733	(44,863,350)	(124,122,083)
Other Financing Sources (Uses)				
Transfers In	45,323,119	45,323,119	5,706,829	(39,616,290)
<i>Net Change in Fund Balance</i>	124,581,852	124,581,852	(39,156,521)	(163,738,373)
Fund Deficit Beginning of Year	(27,897,569)	(27,897,569)	(27,897,569)	0
Prior Year Encumbrances Appropriated	31,659,516	31,659,516	31,659,516	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$128,343,799</u>	<u>\$128,343,799</u>	<u>(\$35,394,574)</u>	<u>(\$163,738,373)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$710,955	\$1,913,207	\$976,350	(\$936,857)
Other	41,269	111,055	56,674	(54,381)
<i>Total Revenues</i>	<u>752,224</u>	<u>2,024,262</u>	<u>1,033,024</u>	<u>(991,238)</u>
Expenses				
Personal Services	664,522	664,522	562,948	101,574
Other	954,020	879,020	420,022	458,998
Capital Outlay	133,407	208,407	197,000	11,407
<i>Total Expenses</i>	<u>1,751,949</u>	<u>1,751,949</u>	<u>1,179,970</u>	<u>571,979</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(999,725)	272,313	(146,946)	(419,259)
Transfers In	542,907	1,580,255	771,900	(808,355)
<i>Net Change in Fund Equity</i>	(456,818)	1,852,568	624,954	(1,227,614)
Fund Equity Beginning of Year	315,778	315,778	315,778	0
Prior Year Encumbrances Appropriated	107,616	107,616	107,616	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$33,424)</u>	<u>\$2,275,962</u>	<u>\$1,048,348</u>	<u>(\$1,227,614)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,764,285	\$1,125,423	\$1,181,069	\$55,646
Other	291	185	195	10
<i>Total Revenues</i>	<u>1,764,576</u>	<u>1,125,608</u>	<u>1,181,264</u>	<u>55,656</u>
Expenses				
Personal Services	226,685	226,685	224,690	1,995
Other	1,448,186	1,448,186	881,355	566,831
<i>Total Expenses</i>	<u>1,674,871</u>	<u>1,674,871</u>	<u>1,106,045</u>	<u>568,826</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	89,705	(549,263)	75,219	624,482
Transfers In	<u>696,072</u>	<u>444,019</u>	<u>465,973</u>	<u>21,954</u>
<i>Net Change in Fund Equity</i>	785,777	(105,244)	541,192	646,436
Fund Equity Beginning of Year	528,116	528,116	528,116	0
Prior Year Encumbrances Appropriated	<u>105,244</u>	<u>105,244</u>	<u>105,244</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,419,137</u>	<u>\$528,116</u>	<u>\$1,174,552</u>	<u>\$646,436</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$48,857,127	\$52,278,936	\$47,344,427	(\$4,934,509)
Other	258,750	758,960	37,618	(721,342)
<i>Total Revenues</i>	<u>49,115,877</u>	<u>53,037,896</u>	<u>47,382,045</u>	<u>(5,655,851)</u>
Expenses				
Personal Services	27,066,320	27,127,857	26,809,445	318,412
Other	22,075,064	22,650,694	22,617,075	33,619
Capital Outlay	70,648	31,648	17,187	14,461
<i>Total Expenses</i>	<u>49,212,032</u>	<u>49,810,199</u>	<u>49,443,707</u>	<u>366,492</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(96,155)	3,227,697	(2,061,662)	(5,289,359)
Transfers In	<u>4,146,370</u>	<u>4,477,468</u>	<u>4,000,000</u>	<u>(477,468)</u>
<i>Net Change in Fund Equity</i>	4,050,215	7,705,165	1,938,338	(5,766,827)
Fund Deficit Beginning of Year	(10,927,971)	(10,927,971)	(10,927,971)	0
Prior Year Encumbrances Appropriated	<u>3,318,358</u>	<u>3,318,358</u>	<u>3,318,358</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$3,559,398)</u>	<u>\$95,552</u>	<u>(\$5,671,275)</u>	<u>(\$5,766,827)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,008,438	\$2,383,995	\$1,101,493	(\$1,282,502)
Sale of Capital Asset	8,894	8,894	8,894	0
Other	87,641	105,692	44,049	(61,643)
<i>Total Revenues</i>	<u>2,104,973</u>	<u>2,498,581</u>	<u>1,154,436</u>	<u>(1,344,145)</u>
Expenses				
Personal Services	383,501	383,501	317,444	66,057
Other	1,354,217	1,354,217	933,618	420,599
Capital Outlay	670,105	670,105	496,039	174,066
<i>Total Expenses</i>	<u>2,407,823</u>	<u>2,407,823</u>	<u>1,747,101</u>	<u>660,722</u>
<i>Net Change in Fund Equity</i>	(302,850)	90,758	(592,665)	(2,004,867)
Fund Deficit Beginning of Year	(425,905)	(425,905)	(425,905)	0
Prior Year Encumbrances Appropriated	<u>917,522</u>	<u>917,522</u>	<u>917,522</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$188,767</u>	<u>\$582,375</u>	<u>(\$101,048)</u>	<u>(\$2,004,867)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Data Processing
Budget Basis
For the Year Ended December 31, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$3,237,880	\$1,671,855	(\$1,566,025)
Other	0	57,121	29,494	(27,627)
<i>Total Revenues</i>	0	3,295,001	1,701,349	(1,593,652)
Expenses				
Other	3,295,000	3,295,000	3,285,583	9,417
<i>Net Change in Fund Equity</i>	(3,295,000)	1	(1,584,234)	(1,584,235)
Fund Equity Beginning of Year	0	0	0	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$3,295,000)</u>	<u>\$1</u>	<u>(\$1,584,234)</u>	<u>(\$1,584,235)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,628,977	\$5,852,044	\$3,348,857	(\$2,503,187)
Other	4,065	6,555	3,751	(2,804)
<i>Total Revenues</i>	<u>3,633,042</u>	<u>5,858,599</u>	<u>3,352,608</u>	<u>(2,505,991)</u>
Expenses				
Personal Services	615,707	615,707	574,703	41,004
Other	3,883,912	3,342,996	3,227,789	115,207
<i>Total Expenses</i>	<u>4,499,619</u>	<u>3,958,703</u>	<u>3,802,492</u>	<u>156,211</u>
<i>Net Change in Fund Equity</i>	(866,577)	1,899,896	(449,884)	(2,349,780)
Fund Deficit Beginning of Year	(1,715,855)	(1,715,855)	(1,715,855)	0
Prior Year Encumbrances Appropriated	<u>1,126,287</u>	<u>1,126,287</u>	<u>1,126,287</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$1,456,145)</u>	<u>\$1,310,328</u>	<u>(\$1,039,452)</u>	<u>(\$2,349,780)</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,562,685	\$2,058,479	\$1,930,604	(\$127,875)
Other	130	171	160	(11)
<i>Total Revenues</i>	<u>1,562,815</u>	<u>2,058,650</u>	<u>1,930,764</u>	<u>(127,886)</u>
Expenses				
Personal Services	599,452	599,452	580,731	18,721
Other	1,121,185	1,121,185	771,674	349,511
<i>Total Expenses</i>	<u>1,720,637</u>	<u>1,720,637</u>	<u>1,352,405</u>	<u>368,232</u>
<i>Net Change in Fund Equity</i>	(157,822)	338,013	578,359	240,346
Fund Deficit Beginning of Year	(349,852)	(349,852)	(349,852)	0
Prior Year Encumbrances Appropriated	<u>115,337</u>	<u>115,337</u>	<u>115,337</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$392,337)</u>	<u>\$103,498</u>	<u>\$343,844</u>	<u>\$240,346</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$135,295,158	\$156,673,949	\$134,603,499	(\$22,070,450)
Other	71,976	471,140	59,062	(412,078)
<i>Total Revenues</i>	<u>135,367,134</u>	<u>157,145,089</u>	<u>134,662,561</u>	<u>(22,482,528)</u>
Expenses				
Personal Services	444,413	644,466	620,143	24,323
Other	30,530,750	46,880,750	27,924,923	18,955,827
Claims	115,009,213	115,009,213	115,009,213	0
<i>Total Expenses</i>	<u>145,984,376</u>	<u>162,534,429</u>	<u>143,554,279</u>	<u>18,980,150</u>
<i>Net Change in Fund Equity</i>	(10,617,242)	(5,389,340)	(8,891,718)	(3,502,378)
Fund Deficit Beginning of Year	(9,318,371)	(9,318,371)	(9,318,371)	0
Prior Year Encumbrances Appropriated	<u>15,627,583</u>	<u>15,627,583</u>	<u>15,627,583</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$4,308,030)</u>	<u>\$919,872</u>	<u>(\$2,582,506)</u>	<u>(\$3,502,378)</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, 2016*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$144,909	\$150,591	\$471,610	\$321,019
Expenses				
Personal Services	195,681	255,571	251,601	3,970
Other	7,375,970	4,587,971	4,153,994	433,977
Claims	2,985,442	2,985,442	2,985,442	0
<i>Total Expenses</i>	<u>10,557,093</u>	<u>7,828,984</u>	<u>7,391,037</u>	<u>437,947</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(10,412,184)	(7,678,393)	(6,919,427)	758,966
Transfers In	7,082,207	7,359,892	0	(7,359,892)
Transfers Out	<u>(23,049,192)</u>	<u>(23,049,191)</u>	<u>0</u>	<u>23,049,191</u>
<i>Net Change in Fund Equity</i>	(26,379,169)	(23,367,692)	(6,919,427)	16,448,265
Fund Equity Beginning of Year	33,792,791	33,792,791	33,792,791	0
Prior Year Encumbrances Appropriated	<u>67,916</u>	<u>67,916</u>	<u>67,916</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$7,481,538</u>	<u>\$10,493,015</u>	<u>\$26,941,280</u>	<u>\$16,448,265</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	S2 – S11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S12 – S24
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S25 – S31
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	S32 – S34
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	S35 – S41
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)*

	2016	2015	2014	2013
Governmental Activities				
Net Investment in Capital Assets	\$409,359,344	\$394,146,808	\$398,484,493	\$396,133,373
Restricted for:				
Capital Projects	96,039,640	104,850,899	40,503,928	73,978,601
Debt Service	0	0	0	0
Health and Human Services	98,792,385	83,566,384	52,919,168	52,857,834
Motor Vehicle	55,782,001	56,399,708	56,259,935	56,648,810
Developmental Disabilities	117,470,895	133,173,082	142,145,385	146,928,842
Community Development Programs	58,087,443	20,530,665	2,312,714	59,340,177
Children's Services	10,549,568	47,461,607	46,503,969	51,500,638
Alcohol and Drug Preventative Services	18,341,980	24,629,305	23,136,980	16,111,180
Health and Safety Services	14,350,528	12,551,607	11,766,574	16,864,598
Land Reutilization	546,792	1,419,615	1,325,533	1,454,695
Tax Assessment Operations	24,568,580	27,271,158	23,257,582	14,048,003
Judicial Services	28,031,593	24,639,385	28,885,929	27,879,249
Infrastructure System Operations	910,338	911,042	1,038,642	10,485,507
Convention Center Hotel Operations	4,756,077	4,751,676	4,750,726	0
Unclaimed Monies	13,349,611	14,332,837	10,605,525	0
Other Purposes (1)	12,759,033	9,815,832	38,310,021	2,309,086
Unrestricted	(212,110,361)	(145,418,233)	(75,691,732)	220,069,982
<i>Total Governmental Activities Net Position</i>	<u>751,585,447</u>	<u>815,033,377</u>	<u>806,515,372</u>	<u>1,146,610,575</u>
 Business-Type Activities				
Net Investment in Capital Assets	43,757,395	30,583,550	30,115,979	26,007,832
Unrestricted	65,330,889	74,404,295	71,402,758	73,578,543
<i>Total Business-Type Activities Net Position</i>	<u>109,088,284</u>	<u>104,987,845</u>	<u>101,518,737</u>	<u>99,586,375</u>
 Primary Government				
Net Investment in Capital Assets	453,116,739	424,730,358	428,600,472	422,141,205
Restricted	554,336,464	566,304,802	483,722,611	530,407,220
Unrestricted	(146,779,472)	(71,013,938)	(4,288,974)	293,648,525
<i>Total Primary Government Net Position</i>	<u>\$860,673,731</u>	<u>\$920,021,222</u>	<u>\$908,034,109</u>	<u>\$1,246,196,950</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.

2012	2011	2010	2009	2008	2007
\$371,056,972	\$434,718,805	\$331,270,000	\$290,217,000	\$410,193,000	\$408,215,000
77,231,951	63,865,390	0	0	0	0
0	0	56,548,000	36,133,000	26,309,000	22,658,000
71,929,825	78,253,766	0	0	0	0
61,408,838	49,807,125	0	0	0	0
156,223,090	152,278,099	0	0	0	0
50,044,024	64,551,876	0	0	0	0
49,299,918	50,598,715	0	0	0	0
16,701,806	0	0	0	0	0
13,783,701	0	0	0	0	0
595,660	30,071	0	0	0	0
9,812,925	15,733,644	0	0	0	0
19,482,242	14,235,431	0	0	0	0
1,034,371	995,422	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
16,079,212	34,935,728	24,336,000	29,488,000	37,851,111	29,841,000
196,765,817	88,929,535	466,517,000	382,944,000	392,944,000	358,906,000
1,111,450,352	1,048,933,607	878,671,000	738,782,000	867,297,111	819,620,000
36,430,874	39,027,092	34,298,000	34,664,000	35,210,000	34,075,000
53,825,794	57,261,906	58,970,000	58,206,000	24,212,000	25,009,000
90,256,668	96,288,998	93,268,000	92,870,000	59,422,000	59,084,000
407,487,846	473,745,897	365,568,000	324,881,000	445,403,000	442,290,000
543,627,563	525,285,267	80,884,000	65,621,000	64,160,111	52,499,000
250,591,611	146,191,441	525,487,000	441,150,000	417,156,000	383,915,000
\$1,201,707,020	\$1,145,222,605	\$971,939,000	\$831,652,000	\$926,719,111	\$878,704,000

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2016	2015	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$42,251,267	\$41,835,158	\$35,036,951	\$42,647,539
Legislative and Executive - External Portion	27,154,909	0	0	0
Judicial	77,486,409	71,929,365	75,709,580	75,906,392
Public Works	2,089,759	2,249,725	2,405,613	2,235,246
Health and Safety Services	2,748,044	2,728,902	2,224,802	3,142,379
Social Services	6,777,071	9,945,489	7,920,266	5,267,314
Community Development	10,192,307	1,457,971	2,120,234	1,926,917
Operating Grants and Contributions	435,149,263	388,284,751	429,951,480	408,422,923
Capital Grants and Contributions	44,672,313	49,909,134	46,279,226	50,366,729
<i>Total Governmental Activities Program Revenues</i>	<u>648,521,342</u>	<u>568,340,495</u>	<u>601,648,152</u>	<u>589,915,439</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	26,993,047	25,737,037	26,432,472	37,264,526
Airport	1,270,497	946,168	841,038	978,042
Parking Garage	2,667,960	3,504,358	3,332,600	3,417,780
Information Systems	986,580	1,218,004	1,582,361	1,445,380
Capital Grants and Contributions	1,583,666	138,525	445,479	167,890
<i>Total Business-Type Activities Program Revenues</i>	<u>33,501,750</u>	<u>31,544,092</u>	<u>32,633,950</u>	<u>43,273,618</u>
<i>Total Primary Government Program Revenues</i>	<u>682,023,092</u>	<u>599,884,587</u>	<u>634,282,102</u>	<u>633,189,057</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	112,591,107	115,330,624	135,953,017	100,601,577
Legislative and Executive - External Portion	28,842,443	0	0	0
Judicial	387,346,860	374,784,784	352,836,602	326,344,670
Public Works	55,039,516	39,235,805	73,150,390	79,161,964
Health and Safety Services	114,084,303	115,706,083	117,149,663	119,626,042
Social Services	504,455,320	487,501,289	478,626,687	461,481,133
Community Development	111,220,055	94,501,954	72,726,759	49,698,772
Interest and Fiscal Charges	66,742,183	66,587,400	59,655,039	47,541,834
<i>Total Governmental Activities Expenses</i>	<u>1,380,321,787</u>	<u>1,293,647,939</u>	<u>1,290,098,157</u>	<u>1,184,455,992</u>
Business-Type Activities:				
Sanitary Engineer	26,323,915	24,410,708	22,348,922	20,581,112
Airport	1,516,857	1,788,272	1,600,628	1,457,170
Parking Garage	2,007,289	2,215,066	3,124,035	13,335,095
Information Systems	1,073,335	1,255,129	957,350	1,919,313
<i>Total Business-Type Activities Expenses</i>	<u>30,921,396</u>	<u>29,669,175</u>	<u>28,030,935</u>	<u>37,292,690</u>
<i>Total Primary Government Expenses</i>	<u>\$1,411,243,183</u>	<u>\$1,323,317,114</u>	<u>\$1,318,129,092</u>	<u>\$1,221,748,682</u>

2012	2011	2010	2009	2008	2007
\$42,723,302	\$33,815,890	\$40,832,000	\$43,465,000	\$54,920,000	\$58,119,000
0	0	0	0	0	0
75,207,833	64,496,402	39,149,000	34,719,000	37,879,000	40,401,000
2,605,169	2,308,754	2,444,000	2,312,000	2,686,000	2,723,000
2,333,912	1,809,165	1,798,000	1,786,000	1,492,000	1,623,000
5,551,526	5,947,689	5,439,000	6,820,000	6,534,000	7,204,000
3,768,678	1,098,295	142,000	133,000	204,000	147,000
519,347,833	574,708,379	523,303,000	602,090,000	613,967,000	642,761,000
41,394,337	59,349,794	36,712,000	25,574,000	31,810,000	30,382,000
692,932,590	743,534,368	649,819,000	716,899,000	749,492,000	783,360,000
11,936,751	22,809,722	18,786,000	20,069,000	15,953,000	14,678,000
932,291	685,068	712,000	876,000	713,000	940,000
4,925,431	4,039,055	3,544,000	3,763,000	3,916,000	3,947,000
1,560,083	1,497,294	1,547,000	1,663,000	1,562,000	1,106,000
257,362	144,048	0	189,000	109,000	5,618,000
19,611,918	29,175,187	24,589,000	26,560,000	22,253,000	26,289,000
712,544,508	772,709,555	674,408,000	743,459,000	771,745,000	809,649,000
96,929,193	91,462,479	80,598,000	91,649,000	97,316,000	78,421,000
0	0	0	0	0	0
335,831,744	323,452,320	322,180,000	351,593,000	351,738,000	352,464,000
31,405,346	35,665,079	40,461,000	46,541,000	54,458,000	64,106,000
174,875,093	230,988,876	217,531,000	223,498,000	220,733,000	207,536,000
484,785,593	482,461,722	512,291,000	664,149,000	662,870,000	651,916,000
53,852,311	48,417,824	49,604,000	51,011,000	39,974,000	42,232,000
55,001,073	59,301,229	23,686,000	16,724,000	15,589,000	15,208,000
1,232,680,353	1,271,749,529	1,246,351,000	1,445,165,000	1,442,678,000	1,411,883,000
19,863,604	20,949,553	17,056,000	14,637,000	12,776,000	13,100,000
1,922,598	1,758,577	2,026,000	2,126,000	2,004,000	1,953,000
3,541,875	3,592,320	3,697,000	3,557,000	5,203,000	4,539,000
1,669,099	1,749,095	1,916,000	2,328,000	2,319,000	2,507,000
26,997,176	28,049,545	24,695,000	22,648,000	22,302,000	22,099,000
\$1,259,677,529	\$1,299,799,074	\$1,271,046,000	\$1,467,813,000	\$1,464,980,000	\$1,433,982,000

(continued)

Cuyahoga County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2016	2015	2014	2013
Net (Expense)/Revenue				
Governmental Activities	(\$731,800,445)	(\$725,307,444)	(\$688,450,005)	(\$594,540,553)
Business-Type Activities	2,580,354	1,874,917	4,603,015	5,980,928
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(729,220,091)</u>	<u>(723,432,527)</u>	<u>(683,846,990)</u>	<u>(588,559,625)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:(1)				
General Purposes	10,136,952	14,185,991	13,958,416	13,436,996
General Obligation Bond Retirement	21,035,497	20,104,506	18,753,293	22,841,711
Health and Human Services	166,635,653	189,538,991	181,798,759	139,285,180
Children's Services	9,524,267	27,074,298	34,461,468	32,828,932
Developmental Disabilities	82,889,684	92,148,552	90,060,449	86,907,739
Capital Outlay	0	140,868	0	0
Sales Taxes Levied for General Purposes	278,394,403	257,703,053	251,892,766	238,594,945
Hotel/Lodging Taxes	4,785,582	4,557,134	10,487,523	8,612,366
Excise Tax	13,821,788	13,888,650	10,797,827	0
Other Local Taxes (2)	0	0	0	0
Payments in Lieu of Taxes	15,971,373	15,560,505	5,762,828	2,757,572
Grants and Entitlements not Restricted to Specific Programs	40,264,826	39,505,362	30,712,035	35,561,623
Gain on Sale of Capital Assets	8,894	610,003	0	9,933,464
Unrestricted Contributions	27,000	5,000	0	0
Interest	9,720,633	8,476,653	5,481,224	5,660,374
Other	16,373,836	18,610,892	16,297,403	36,569,129
Transfers	(1,237,873)	(964,177)	(4,620,470)	(3,289,255)
<i>Total Governmental Activities</i>	<u>668,352,515</u>	<u>701,146,281</u>	<u>665,843,521</u>	<u>629,700,776</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	15,822	0	0	0
Interest	8	12	48	11
Other	266,382	104,250	66,806	59,513
Transfers	1,237,873	964,177	4,620,470	3,289,255
<i>Total Business-Type Activities</i>	<u>1,520,085</u>	<u>1,068,439</u>	<u>4,687,324</u>	<u>3,348,779</u>
<i>Total Primary Government</i>	<u>669,872,600</u>	<u>702,214,720</u>	<u>670,530,845</u>	<u>633,049,555</u>
Change in Net Position				
Governmental Activities	(63,447,930)	(24,161,163)	(22,606,484)	35,160,223
Business-Type Activities	4,100,439	2,943,356	9,290,339	9,329,707
<i>Total Primary Government Change in Net Position</i>	<u>(\$59,347,491)</u>	<u>(\$21,217,807)</u>	<u>(\$13,316,145)</u>	<u>\$44,489,930</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.

2012	2011	2010	2009	2008	2007
(\$539,747,763)	(\$528,215,161)	(\$596,532,000)	(\$728,266,000)	(\$693,186,000)	(\$628,523,000)
(7,385,258)	1,125,642	(106,000)	3,912,000	(49,000)	4,190,000
(547,133,021)	(527,089,519)	(596,638,000)	(724,354,000)	(693,235,000)	(624,333,000)
15,196,538	17,787,526	346,331,000	358,218,000	344,518,000	361,148,000
24,854,487	34,936,330	0	0	0	0
162,099,791	198,634,513	0	0	0	0
36,839,333	37,180,322	0	0	0	0
95,204,864	115,373,742	0	0	0	0
0	0	0	0	0	0
228,305,905	242,076,865	206,418,000	193,692,000	209,997,000	186,288,000
7,954,045	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
4,608,770	4,987,506	0	0	0	0
42,469,462	65,890,384	116,900,000	111,259,000	106,740,000	85,214,000
0	0	0	0	0	0
648,478	0	0	0	0	0
4,937,745	12,812,138	8,234,000	12,198,000	41,206,000	48,967,000
20,027,272	27,404,518	27,619,000	2,540,000	11,582,000	12,211,000
(1,145,835)	(252,071)	(451,000)	(1,338,000)	(235,000)	(1,299,000)
642,000,855	769,223,171	736,421,000	709,954,000	741,763,000	721,031,000
0	0	0	0	0	0
66,868	14,729	0	1,000	13,000	13,000
104,295	234,593	53,000	142,000	139,000	27,000
1,145,835	252,071	451,000	1,338,000	235,000	1,299,000
1,316,998	501,393	504,000	1,481,000	387,000	1,339,000
643,317,853	769,724,564	736,925,000	711,435,000	742,150,000	722,370,000
102,253,092	241,008,010	139,889,000	(18,312,000)	48,577,000	92,508,000
(6,068,260)	1,627,035	398,000	5,393,000	338,000	5,529,000
\$96,184,832	\$242,635,045	\$140,287,000	(\$12,919,000)	\$48,915,000	\$98,037,000

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$13,349,611	\$14,288,325	\$10,855,525	\$18,188,845
Committed	0	0	0	1,132,418
Assigned	7,392,811	29,921,596	24,832,959	23,741,261
Unassigned	215,683,143	210,634,265	231,727,208	217,589,992
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>236,425,565</u>	<u>254,844,186</u>	<u>267,415,692</u>	<u>260,652,516</u>
All Other Governmental Funds				
Restricted	899,244,217	962,389,943	1,061,826,135	835,655,986
Unassigned (Deficit)	(4,059,410)	(12,343,789)	(5,518,121)	(16,604,109)
Reserved	0	0	0	0
Unreserved, Undesignated, 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>895,184,807</u>	<u>950,046,154</u>	<u>1,056,308,014</u>	<u>819,051,877</u>
<i>Total Governmental Funds</i>	<u><u>\$1,131,610,372</u></u>	<u><u>\$1,204,890,340</u></u>	<u><u>\$1,323,723,706</u></u>	<u><u>\$1,079,704,393</u></u>

Note: The County implemented GASB 54 in 2011.

Note: 2010 - 2006 Dollars rounded to the nearest thousands.

2012	2011	2010	2009	2008	2007
\$9,617,166	\$8,924,464	\$0	\$0	\$0	\$0
0	0	0	0	0	0
9,012,927	6,929,678	0	0	0	0
211,933,355	215,689,432	0	0	0	0
0	0	83,947,000	44,086,000	52,164,000	43,136,000
0	0	122,844,000	211,971,000	195,073,000	171,324,000
230,563,448	231,543,574	206,791,000	256,057,000	247,237,000	214,460,000
812,998,055	792,791,146	0	0	0	0
(14,882,099)	(87,225,306)	0	0	0	0
0	0	238,188,000	70,901,000	56,270,000	40,399,000
0	0	190,776,000	251,272,000	232,291,000	258,927,000
0	0	292,164,000	(31,541,000)	(125,426,000)	(68,444,000)
798,115,956	705,565,840	721,128,000	290,632,000	163,135,000	230,882,000
\$1,028,679,404	\$937,109,414	\$927,919,000	\$546,689,000	\$410,372,000	\$445,342,000

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$324,725,385	\$338,247,830	\$334,693,751	\$312,260,678
Sales Tax	277,003,274	257,514,234	249,521,238	239,081,320
Hotel/Lodging Taxes	4,785,660	4,557,134	10,487,523	8,612,366
Excise Tax	13,821,788	13,888,650	10,797,827	0
Other Local Taxes (1)	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Payments in Lieu of Taxes	15,971,373	15,560,505	5,762,828	2,757,572
Charges for Services	128,334,773	115,721,618	108,884,670	108,133,821
Licenses and Permits	2,776,277	2,834,123	1,602,660	2,041,488
Fines and Forfeitures	10,399,847	11,571,688	14,755,229	13,844,892
Intergovernmental	504,361,261	452,789,545	481,152,518	477,551,950
Interest	24,927,560	24,449,691	22,625,177	21,932,657
Contributions/Donations	2,072,856	9,319,068	917,254	1,981,349
Other	15,725,189	18,707,508	15,478,079	36,290,469
<i>Total Revenues</i>	<u>1,324,905,243</u>	<u>1,265,161,594</u>	<u>1,256,678,754</u>	<u>1,224,488,562</u>
Expenditures				
General Government:				
Legislative and Executive	102,051,309	98,546,214	97,978,574	97,208,989
Judicial	355,297,245	350,468,490	332,961,570	315,262,410
Public Works	26,203,200	27,251,251	31,227,458	29,769,541
Health and Safety	112,981,353	115,174,640	116,519,490	115,075,368
Social Services	485,079,463	479,303,560	473,749,771	458,561,257
Community Development	73,161,731	58,084,562	68,986,088	42,408,134
Capital Outlay	100,434,624	188,539,450	228,198,583	129,505,924
Debt Service:				
Principal Retirement	75,177,026	70,169,254	73,638,665	71,162,958
Interest and Fiscal Charges	70,096,132	68,812,071	60,336,331	48,262,822
Capital Appreciation Bonds Interest	0	0	0	5,249,354
Issuance Costs	68,750	890,590	3,510,578	379,232
<i>Total Expenditures</i>	<u>1,400,550,833</u>	<u>1,457,240,082</u>	<u>1,487,107,108</u>	<u>1,312,845,989</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(75,645,590)</u>	<u>(192,078,488)</u>	<u>(230,428,354)</u>	<u>(88,357,427)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	181,365	663,095	33,418	29,042,798
ODOT Loans Issued	0	0	0	0
Revenue Bonds Issued	0	69,665,000	125,631,885	9,890,000
Revenue Refunding Bonds Issued	0	0	55,333,115	0
Premium on Revenue Bonds	0	9,904,625	18,679,044	0
Discount on Revenue Bonds	0	(22,081)	(548,989)	(171,181)
Certificates of Participation Issued	0	0	230,885,000	0
Premium on Certificates of Participation	0	0	26,430,183	0
Discounts on Certificates of Participation	0	0	(451,125)	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(59,420,509)	0
Premium on General Obligation Refunding Bonds	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Inception of Capital Lease	2,044,600	0	75,545,977	79,027,670
Transfers In	209,778,991	126,356,699	94,409,083	69,255,309
Transfers Out	(215,016,864)	(129,511,925)	(92,079,415)	(69,656,194)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,011,908)</u>	<u>77,055,413</u>	<u>474,447,667</u>	<u>117,388,402</u>
<i>Net Change in Fund Balances</i>	<u>(\$78,657,498)</u>	<u>(\$115,023,075)</u>	<u>\$244,019,313</u>	<u>\$29,030,975</u>
 Debt Service as a Percentage of Noncapital Expenditures	 10.80%	 10.67%	 10.19%	 10.12%

(1) Other Local Taxes was further detailed in 2011-2015

Note: 2010 - 2006 Dollars rounded to the nearest thousands.

2012	2011	2010	2009	2008	2007
\$329,167,797	\$338,271,734	\$343,549,000	\$358,218,000	\$344,518,000	\$361,148,000
227,706,506	218,737,889	205,212,000	194,026,000	212,712,000	179,932,000
7,954,045	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
0	0	34,070,000	32,422,000	37,406,000	36,942,000
4,608,770	4,987,506	0	0	0	0
106,408,921	80,549,139	74,168,000	75,102,000	88,504,000	94,170,000
1,651,798	1,832,243	1,894,000	1,844,000	1,570,000	1,715,000
14,546,298	13,243,565	13,867,000	12,388,000	13,747,000	14,427,000
594,184,125	628,185,248	643,117,000	710,280,000	713,885,000	720,348,000
22,063,571	30,743,212	8,558,000	12,288,000	41,432,000	49,451,000
2,405,074	2,064,929	0	0	0	0
20,662,831	25,438,525	28,531,000	22,105,000	11,527,000	20,379,000
1,331,359,736	1,356,445,388	1,383,468,000	1,452,334,000	1,493,340,000	1,507,099,000
103,068,583	82,945,251	82,025,000	82,661,000	97,160,000	71,902,000
323,059,469	312,244,646	317,018,000	322,038,000	348,986,000	333,442,000
20,316,415	22,868,635	49,489,000	48,258,000	43,766,000	54,572,000
169,619,764	225,659,046	219,660,000	222,875,000	219,532,000	214,081,000
475,802,024	476,089,758	518,710,000	642,763,000	670,037,000	652,739,000
53,944,394	48,423,547	49,704,000	50,676,000	40,096,000	42,300,000
242,545,944	196,629,037	123,286,000	76,145,000	75,278,000	46,554,000
65,247,509	63,797,006	26,061,000	23,550,000	23,166,000	26,041,000
50,544,960	58,834,277	21,897,000	16,119,000	15,086,000	13,581,000
5,201,803	5,156,894	0	0	0	0
830,264	0	0	0	0	0
1,510,181,129	1,492,648,097	1,407,850,000	1,485,085,000	1,533,107,000	1,455,212,000
(178,821,393)	(136,202,709)	(24,382,000)	(32,751,000)	(39,767,000)	51,887,000
0	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
65,728,000	0	381,765,000	163,825,000	0	0
8,197,892	0	14,354,000	6,445,000	0	0
45,577,000	0	44,870,000	0	0	0
(52,178,789)	0	(44,996,000)	0	0	0
6,945,422	0	0	0	0	0
0	10,320,000	0	0	0	0
220,031,600	122,066,783	455,000	0	1,753,000	1,825,000
95,333,189	87,369,530	320,212,000	234,102,000	238,347,000	209,114,000
(97,215,091)	(83,676,839)	(318,742,000)	(235,304,000)	(235,303,000)	(208,374,000)
292,419,223	136,156,339	397,918,000	169,068,000	4,797,000	2,565,000
\$113,597,830	(\$46,370)	\$373,536,000	\$136,317,000	(\$34,970,000)	\$54,452,000
9.37%	9.83%	3.41%	2.67%	2.50%	2.81%

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)
2016	\$18,786,256,380	\$7,801,504,320	\$75,965,030,571	\$0	\$0	\$938,390,360	\$1,066,352,682
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

- (1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent 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 the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

- (2) Weighted average tax rate is adjusted to account for overall percentage of total assessed valuation.

Source: Cuyahoga County Fiscal Office

Totals		Ratio	Effective Tax Rate			Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
			Real Property		Tangible Personal Property	
Assessed Value	Estimated Actual Value (1)		Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
\$27,526,151,060	\$77,031,383,253	35.7%	\$13.869782	\$14.050000	\$14.050000	\$13.927003
27,733,453,110	77,698,574,425	35.7	14.050000	14.019471	14.050000	14.040792
27,694,841,450	77,681,165,876	35.7	14.050000	13.949465	14.050000	14.019621
27,652,473,090	77,659,433,044	35.6	13.220000	12.996761	13.220000	13.152450
29,796,665,290	83,932,106,323	35.5	13.118225	12.784542	13.220000	13.022116
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

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Six Years (1)

	2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage				
Operating	\$0.500000	\$0.500000	\$0.600000	\$0.600000
Bond Retirement	0.950000	0.950000	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	3.844218	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.869471
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	4.731346	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	3.844218	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	\$12.419782	\$12.600000	\$12.600000
Commercial/Industrial and Public Utility Real	12.600000	12.600000	12.600000	12.569471
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property				
Residential/Agricultural Real	\$14.050000	\$13.869782	\$14.050000	\$14.050000
Commercial/Industrial and Public Utility Real	14.050000	14.050000	14.050000	14.019471
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$13.927003		\$14.040792	

2014		2013		2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$0.600000	\$0.600000	\$0.600000	\$0.600000	\$0.600000	\$0.600000	\$0.580000	\$0.580000
0.850000	0.850000	0.850000	0.850000	0.850000	0.850000	0.870000	0.870000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
0.000000	0.000000	0.170000	0.170000	0.170000	0.170000	0.270000	0.270000
3.900000	3.900000	3.900000	3.900000	3.900000	3.841629	3.900000	3.823502
3.900000	3.799465	3.900000	3.771966	3.900000	3.650252	3.900000	3.626489
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
0.000000	0.000000	2.900000	2.900000	2.900000	2.856596	2.900000	2.843117
0.000000	0.000000	2.900000	2.804795	2.900000	2.714290	2.900000	2.696620
0.000000	0.000000	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	4.800000	4.800000	4.800000	4.800000	4.798142
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.900000	3.900000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.900000	3.900000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.900000	3.900000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
\$12.600000	\$12.600000	\$11.770000	\$11.770000	\$11.770000	\$11.668225	\$11.870000	\$11.736619
12.600000	12.499465	11.770000	11.546761	11.770000	11.334542	11.870000	11.391251
12.600000	12.600000	11.770000	11.770000	11.770000	11.770000	11.870000	11.870000
\$14.050000	\$14.050000	\$13.220000	\$13.220000	\$13.220000	\$13.118225	\$13.320000	\$13.186619
14.050000	13.949465	13.220000	12.996761	13.220000	12.784542	13.320000	12.841251
14.050000	14.050000	13.220000	13.220000	13.220000	13.220000	13.320000	13.320000
\$14.019621		\$13.152450		\$13.022116		\$13.088138	

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Six Years (1)

	2016		2015	
	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	7.515612	8.900000	7.511658
Berea	16.800000	12.781450	15.800000	11.785550
Bratenahl	15.000000	14.904660	15.000000	14.908092
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	11.820000	9.295401	11.820000	9.295845
Brook Park	4.750000	4.683319	4.750000	4.683302
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.300000	8.690110	9.400000	8.784220
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	13.920000	13.920000	13.920000	13.920000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.443535	13.600000	7.425232
Fairview Park	11.800000	11.564046	11.800000	11.563628
Garfield Heights	29.400000	29.400000	27.200000	27.200000
Gates Mills	14.400000	12.593715	14.400000	12.604077
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.408438	20.700000	12.447309
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	8.100000	8.100000	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	16.800000	16.800000
Mayfield	7.300000	4.217985	7.300000	4.217557
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706684	5.450000	4.706602
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburg Heights	31.800000	30.978938	31.800000	30.964893
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.555074	4.800000	4.555074
North Royalton	8.200000	6.020467	8.200000	6.019556
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.801611	13.350000	10.503048
Orange	7.000000	7.000000	7.100000	7.100000
Parma	7.500000	7.500000	7.500000	7.500000

2014		2013		2012		2011	
Gross Rate	Effective Rate (2)	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	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
8.900000	7.502779	8.900000	7.193844	8.900000	6.915900	8.900000	7.472100
16.800000	12.759015	16.800000	12.756954	17.200000	13.135000	17.200000	13.134300
16.000000	16.000000	16.100000	15.203527	16.000000	15.486400	16.000000	15.456400
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
10.400000	7.326583	10.400000	7.325470	10.400000	6.316400	9.400000	6.315300
4.750000	4.669437	4.750000	4.668061	4.750000	4.668061	4.750000	4.645900
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
9.500000	9.121836	9.500000	9.109577	11.200000	11.184700	11.200000	11.182800
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.900000	12.900000	13.000000	13.000000	12.900000	12.900000	12.900000	12.900000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
13.600000	7.280803	13.600000	7.259468	13.600000	6.374900	13.600000	6.356000
11.800000	11.610581	11.800000	11.609160	11.800000	11.577000	11.800000	11.575000
27.000000	27.000000	27.000000	27.000000	24.300000	24.300000	24.700000	24.700000
14.400000	12.996507	14.400000	12.955452	14.400000	12.763600	14.400000	12.724900
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	10.985477	20.700000	10.977435	20.700000	11.820500	20.700000	11.492400
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000	2.600000	2.600000
17.400000	17.400000	17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
15.500000	15.500000	15.500000	15.500000	15.500000	15.500000	15.500000	15.492600
7.300000	4.219256	7.300000	4.219093	7.300000	4.167800	7.300000	4.165600
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.706459	5.450000	4.706242	5.450000	4.688100	5.450000	4.687800
7.300000	7.300000	7.300000	7.300000	7.300000	7.300000	7.300000	7.300000
31.800000	30.586890	23.100000	21.847377	23.100000	22.724800	23.100000	22.679000
13.300000	13.300000	13.300000	13.300000	13.300000	13.300000	13.300000	13.300000
4.800000	4.457654	4.800000	4.457654	4.800000	4.223000	4.800000	4.214800
8.200000	6.049129	8.200000	6.045118	8.200000	5.917500	8.200000	5.912900
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
13.350000	10.320091	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	7.100000
7.100000	6.784137	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 Six Years (1)

	2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.355268	9.500000	9.355812
Richmond Heights	18.300000	15.974206	18.100000	15.772793
Rocky River	10.800000	10.800000	10.900000	10.900000
Seven Hills	14.390000	14.204797	11.100000	10.909649
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.650482	3.800000	3.650497
South Euclid	18.850000	18.792139	16.350000	16.281713
Strongsville	9.300000	7.162724	9.300000	7.167184
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.696303	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.622592	9.700000	6.617481
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	17.717045	27.500000	17.732754
School Districts				
Bay Village City	122.410000	57.719226	116.810000	52.051219
Beachwood City	86.400000	40.494561	86.400000	40.452382
Bedford City	75.720000	45.204464	75.720000	45.165202
Berea City	82.200000	48.641710	78.000000	44.455348
Brecksville-Broadview Heights City	77.000000	38.920953	77.000000	38.956292
Brooklyn City	59.800000	49.583461	59.800000	51.751117
Chagrin Falls Exempted Village	115.200000	53.245970	115.300000	53.312697
Cleveland Heights-University Heights City	155.590000	87.455183	149.590000	81.308088
Cleveland Municipal	79.300000	52.527150	79.300000	52.479460
Cuyahoga Heights Local	35.700000	30.116468	35.700000	30.136095
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	57.716094	95.100000	57.553095
Euclid City	110.920000	86.405578	102.020000	77.343905
Fairview Park City	98.620000	56.965758	96.170000	54.497261
Garfield Heights City	87.760000	78.487678	81.060000	77.627637
Independence Local	36.700000	34.732875	36.100000	34.102196
Lakewood City	122.730000	62.852731	122.730000	62.866527
Maple Heights City	91.500000	76.886700	88.700000	75.860340
Mayfield City	90.720000	53.838781	84.120000	47.229450
North Olmsted City	96.900000	59.738085	96.900000	59.732904
North Royalton City	65.700000	41.636615	65.700000	41.640685
Olmsted Falls City	100.400000	54.041656	102.200000	55.818750
Orange City	91.200000	45.679273	91.200000	45.657839

2014		2013		2012		2011	
Gross Rate	Effective Rate (2)	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	\$10.000000	\$10.000000
9.500000	9.394664	9.500000	9.397424	9.500000	9.493300	9.500000	9.498900
18.100000	15.713005	18.100000	15.713005	18.100000	15.544400	18.100000	15.539400
10.900000	10.900000	10.900000	10.900000	10.900000	10.900000	10.900000	10.900000
11.200000	11.200000	9.700000	9.644266	9.500000	9.206300	9.200000	8.822500
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
3.800000	3.671521	3.800000	3.670488	3.800000	3.658000	3.900000	3.756500
16.350000	16.121518	13.100000	13.100000	13.100000	13.100000	13.100000	13.100000
9.800000	7.783130	9.900000	7.479414	9.900000	7.408900	9.900000	7.363700
13.200000	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
6.700000	6.700000	6.700000	6.700000	6.700000	6.700000	6.700000	6.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
9.700000	6.421231	9.700000	6.419261	9.700000	5.631400	9.700000	5.620900
9.520000	9.520000	9.520000	9.520000	9.600000	9.600000	9.600000	9.600000
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
23.500000	14.048140	23.500000	14.038212	23.500000	13.823500	23.500000	13.802100
116.810000	55.371006	116.810000	55.286249	114.850000	52.973400	114.950000	52.910800
86.400000	41.766407	86.400000	41.738640	86.400000	41.162100	86.400000	41.016900
70.820000	39.764572	71.300000	40.121077	71.300000	37.582300	72.500000	38.699000
78.800000	44.772680	78.900000	44.830151	78.900000	38.702700	74.900000	38.557400
77.200000	40.120574	77.200000	40.065695	77.200000	39.191100	77.200000	39.117600
60.100000	48.994352	48.700000	37.463923	47.200000	34.355000	47.200000	34.212900
115.600000	54.448358	115.600000	54.265225	115.600000	47.570800	107.700000	47.326400
149.590000	80.380956	143.700000	74.304939	143.700000	71.722000	136.800000	64.315600
79.800000	52.427248	79.800000	52.116544	64.800000	31.674200	64.800000	31.506900
35.700000	29.908060	35.700000	29.875333	27.800000	21.486100	28.800000	22.462800
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
94.100000	49.123284	94.100000	48.879625	93.000000	40.193200	93.000000	39.905600
100.700000	74.747787	98.400000	72.259290	88.400000	53.314800	89.800000	54.466700
96.470000	57.055088	97.700000	58.226447	97.600000	56.825600	97.600000	56.744200
78.260000	65.674999	74.260000	61.651591	56.860000	42.997700	56.300000	42.119700
36.000000	34.564632	35.200000	33.702823	34.900000	32.939300	31.900000	29.896900
123.230000	66.544996	115.400000	58.550776	115.400000	56.689300	115.400000	56.402000
81.200000	62.285548	78.800000	59.539249	74.200000	49.899700	74.200000	49.776700
84.220000	47.578412	84.220000	47.521880	78.320000	40.187500	78.320000	40.100300
91.400000	55.237823	91.400000	55.226639	91.400000	52.597500	91.400000	52.528100
65.700000	41.432447	65.700000	41.509896	65.700000	41.027700	65.800000	41.083900
102.200000	56.399355	102.200000	56.455233	101.600000	54.189900	101.700000	54.171200
91.100000	47.271777	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 Six Years (1)

	2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$75.810000	\$55.367492	\$75.710000	\$55.246306
Polaris Joint Vocational	3.090000	2.958830	2.400000	2.269927
Richmond Heights Local	87.900000	52.440908	87.900000	52.403997
Rocky River City	89.550000	46.352087	89.550000	46.297021
Shaker Heights City	186.730000	94.724322	186.730000	94.562129
Solon City	82.200000	47.252560	82.200000	47.254301
South Euclid-Lyndhurst City	107.700000	66.667021	107.800000	66.933370
Strongsville City	81.780000	41.028811	81.780000	41.060653
Warrensville Heights City	92.400000	68.038221	91.700000	67.265322
Westlake City	70.200000	36.121033	70.100000	36.054581
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	8.215619	10.000000	8.202961
Cleveland Library	6.800000	6.346494	6.800000	6.345544
Cleveland Metroparks	2.750000	2.711249	2.750000	2.711903
Cleveland-Cuyahoga Port Authority	0.130000	0.112770	0.130000	0.113000
Cuyahoga Community College	4.000000	3.946094	4.000000	3.942787
Cuyahoga County Library	2.500000	2.470717	2.500000	2.469462
East Cleveland Library	7.000000	7.000000	7.000000	7.000000
Euclid Library	5.600000	5.573114	5.600000	5.600000
Lakewood Library	3.500000	2.348422	3.500000	2.349153
Rocky River Library	6.100000	4.669830	6.100000	4.662549
Shaker Heights Library	4.000000	3.814384	4.000000	3.807300
Westlake Library	2.800000	2.659630	2.800000	2.663155

(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

2014		2013		2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$75.700000	\$54.781345	\$74.100000	\$53.140341	\$73.000000	\$49.383900	\$66.100000	\$42.458400
2.400000	2.140115	2.400000	2.131439	2.400000	2.041300	2.400000	2.013000
87.900000	50.761636	87.900000	50.761636	82.600000	41.503500	82.600000	41.364000
89.550000	49.506723	89.450000	49.332115	84.350000	44.129600	84.300000	43.948900
179.930000	91.727049	180.130000	91.800936	180.130000	86.453600	180.130000	85.736400
82.200000	49.614434	82.200000	49.516875	82.200000	48.334500	82.200000	48.186100
107.400000	63.776077	107.400000	63.709511	101.500000	55.420900	101.600000	55.340300
81.680000	41.854334	81.680000	41.838769	80.980000	40.077600	81.190000	40.254500
91.800000	64.185481	89.100000	61.447102	89.000000	50.783700	89.500000	51.116000
70.100000	37.311048	70.100000	37.258425	70.100000	36.769100	70.100000	36.668100
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
7.800000	5.923165	7.800000	5.907156	7.800000	5.710800	7.800000	5.674100
6.800000	6.334541	6.800000	6.328350	6.800000	6.221000	6.800000	6.217700
2.750000	2.704560	1.850000	1.791705	1.850000	1.735400	1.850000	1.724300
0.130000	0.110629	0.130000	0.109828	0.130000	0.103300	0.130000	0.102900
3.100000	3.069066	3.100000	3.060605	3.100000	3.023200	3.100000	3.015100
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
7.000000	6.869858	7.000000	6.864371	7.000000	6.428300	7.000000	6.396800
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
3.500000	2.515828	3.500000	2.504421	3.500000	2.375100	3.500000	2.355200
6.100000	5.085129	6.100000	5.071419	6.100000	5.052600	6.100000	5.028600
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000	2.773700

Cuyahoga County, Ohio
Property Tax Levies and Collections
Last Seven Years (1)
Real and Public Utility Taxes

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2016	\$382,979,333	\$361,158,218	94%	\$11,936,372	\$373,094,590
2015	389,287,547	356,148,056	91	14,333,024	370,481,080
2014	390,158,164	353,768,300	91	15,749,553	369,517,853
2013	364,260,628	334,506,534	92	15,389,021	349,895,555
2012	389,234,859	351,405,833	90	18,625,846	370,031,679
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
97%	\$53,724,467	14.0%
95	88,227,798	22.7
95	83,282,424	21.3
96	78,943,788	21.7
95	88,798,324	22.8
95	83,771,107	21.4
96	76,616,374	19.6

Cuyahoga County, Ohio
Principal Real Property Taxpayers
2016 and 2012 (1)

Taxpayer	2016	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Cleveland-Cuyahoga Port Authority	\$108,879,830	0.41%
City of Cleveland (3)	103,624,010	0.39
Key Center Properties, LLC	80,915,000	0.30
Southpark Mall, LLC	72,455,110	0.27
Progressive Casualty, Inc.	68,023,610	0.26
Beachwood Place, LTD	67,284,080	0.25
Optima Properties, LLC	54,551,000	0.21
Eaton Corporation	50,208,980	0.19
CP Commerical Delaware, LLC	56,863,810	0.21
Rock Ohio Caesar's Cleveland, LLC	45,641,450	0.17
Totals	<u>\$708,446,880</u>	<u>2.66%</u>
Total Real Property Assessed Valuation	<u>\$26,587,760,700</u>	
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	<u>\$613,099,330</u>	<u>2.11%</u>
Total Real Property Assessed Valuation	<u>\$29,098,596,030</u>	

(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
2016	1,249,352	\$77,031,383,253	\$242,795,758	0.3152%	\$194.34
2015	1,255,921	77,698,574,425	262,455,208	0.3378	208.97
2014	1,280,122	77,681,165,876	282,490,306	0.3637	220.67
2013	1,280,122	77,659,433,044	335,242,118	0.4317	261.88
2012	1,280,122	83,932,106,323	360,321,785	0.4293	281.47
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

(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
2016	\$242,795,758	\$597,515,568	\$256,864,058	\$0	\$378,556,966	\$625,627	\$1,778,577
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

(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	\$237,790	\$10,338,527	\$1,488,712,871	2.44 %	\$1,192
0	278,833	11,112,538	1,566,064,746	2.57	1,247
210,000	319,873	11,897,772	1,560,414,350	2.91	1,219
3,515,000	398,251	12,566,125	1,162,416,509	2.17	908
3,765,000	476,631	13,140,331	1,152,098,513	2.15	900
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

Cuyahoga County, Ohio
Computation of Legal Debt Margin
Last Seven Years (1)

	2016		2015	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$27,526,151,060	\$27,526,151,060	\$27,733,453,110	\$27,733,453,110
Debt Limitation	\$686,653,777	\$275,261,511	\$691,836,328	\$277,334,531
Total Outstanding Debt:				
General Obligation Bonds	226,090,000	226,090,000	243,900,000	243,900,000
Revenue Bonds	560,005,000	560,005,000	590,610,000	590,610,000
Certificates of Participation	230,885,000	230,885,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	2,404,204	2,404,204	3,641,944	3,641,944
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	237,790	237,790	278,833	278,833
OWDA Loans	10,338,527	10,338,527	11,112,538	11,112,538
Total	1,029,960,521	1,029,960,521	1,080,428,315	1,080,428,315
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	1,645,000	1,645,000	2,400,000	2,400,000
Sewer General Obligation Bonds	0	0	0	0
Revenue Bonds	560,005,000	560,005,000	590,610,000	590,610,000
Certificates of Participation	230,885,000	230,885,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	237,790	237,790	278,833	278,833
OWDA Loans	10,338,527	10,338,527	11,112,538	11,112,538
Debt Service Fund Balance	62,152,263	62,152,263	65,996,946	65,996,946
Total	865,263,580	865,263,580	901,283,317	901,283,317
Net Debt	164,696,941	164,696,941	179,144,998	179,144,998
Total Legal Debt Margin	\$521,956,836	\$110,564,570	\$512,691,330	\$98,189,533
Legal Debt Margin as a Percentage of the Debt Limit	76.01%		74.11%	

(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	\$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	680,653,777	685,836,328
	<u>\$686,653,777</u>	<u>\$691,836,328</u>

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

2014		2013		2012	
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>\$27,694,841,450</u>	<u>\$27,694,841,450</u>	<u>\$27,652,473,090</u>	<u>\$27,652,473,090</u>	<u>\$29,796,665,290</u>	<u>\$29,796,665,290</u>
<u>\$690,871,036.25</u>	<u>\$276,948,415</u>	<u>\$689,811,827</u>	<u>\$276,524,731</u>	<u>\$743,416,632</u>	<u>\$297,966,653</u>
262,065,000	262,065,000	310,730,000	310,730,000	330,105,646	330,105,646
546,025,000	546,025,000	414,825,000	414,825,000	428,120,000	428,120,000
230,885,000	230,885,000	0	0	0	0
0	0	5,100,000	5,100,000	7,200,000	7,200,000
4,859,876	4,859,876	6,058,580	6,058,580	7,269,902	7,269,902
210,000	210,000	3,515,000	3,515,000	3,765,000	3,765,000
319,873	319,873	398,251	398,251	476,631	476,631
11,897,772	11,897,772	12,566,125	12,566,125	13,140,331	13,140,331
<u>1,056,262,521</u>	<u>1,056,262,521</u>	<u>753,192,956</u>	<u>753,192,956</u>	<u>790,077,510</u>	<u>790,077,510</u>
82,483,000	82,483,000	84,148,000	84,148,000	87,188,646	87,188,646
3,115,000	3,115,000	3,795,000	3,795,000	4,440,000	4,440,000
602,000	602,000	604,000	604,000	606,000	606,000
546,025,000	546,025,000	414,825,000	414,825,000	428,120,000	428,120,000
230,885,000	230,885,000	0	0	0	0
0	0	5,100,000	5,100,000	7,200,000	7,200,000
210,000	210,000	3,515,000	3,515,000	3,765,000	3,765,000
319,873	319,873	398,251	398,251	476,631	476,631
11,897,772	11,897,772	12,566,125	12,566,125	13,140,331	13,140,331
71,865,953	71,865,953	24,475,732	24,475,732	26,423,801	26,423,801
<u>947,403,598</u>	<u>947,403,598</u>	<u>549,427,108</u>	<u>549,427,108</u>	<u>571,360,409</u>	<u>571,360,409</u>
<u>108,858,923</u>	<u>108,858,923</u>	<u>203,765,848</u>	<u>203,765,848</u>	<u>218,717,101</u>	<u>218,717,101</u>
<u>\$582,012,113</u>	<u>\$168,089,492</u>	<u>\$486,045,979</u>	<u>\$72,758,883</u>	<u>\$524,699,531</u>	<u>\$79,249,552</u>
<u>84.24%</u>		<u>70.46%</u>		<u>70.58%</u>	

\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000
684,871,036	683,811,827	737,416,632
<u>\$690,871,036</u>	<u>\$689,811,827</u>	<u>\$743,416,632</u>

(continued)

Cuyahoga County, Ohio
Computation of Legal Debt Margin (continued)
Last Seven Years (1)

	2011		2010	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$29,826,341,040	\$29,826,341,040	\$29,633,695,230	\$29,633,695,230
Debt Limitation	\$744,158,526	\$298,263,410	\$739,342,381	\$296,336,952
Total Outstanding Debt:				
General Obligation Bonds	284,613,843	284,613,843	301,781,949	301,781,949
Revenue Bonds	450,180,000	450,180,000	461,360,000	461,360,000
Certificates of Participation	0	0	0	0
Bond Anticipation Notes	9,300,000	9,300,000	10,150,000	10,150,000
Loans Payable	8,400,546	8,400,546	9,809,359	9,809,359
Self Supporting Bonds	4,195,000	4,195,000	4,610,000	4,610,000
OPWC Enterprise Loans	580,557	580,557	685,755	685,755
OWDA Loans	12,467,416	12,467,416	8,186,373	8,186,373
Total	769,737,362	769,737,362	796,583,436	796,583,436
Exemptions:				
Jail Facilities General Obligation Bonds	67,513,813	67,513,813	70,244,437	70,244,437
Rock Hall General Obligation Bonds	5,050,000	5,050,000	5,625,000	5,625,000
Sewer General Obligation Bonds	365,000	365,000	540,000	540,000
Revenue Bonds	450,180,000	450,180,000	461,360,000	461,360,000
Certificates of Participation	0	0	0	0
Bond Anticipation Notes	9,300,000	9,300,000	10,150,000	10,150,000
Self Supporting Bonds	4,195,000	4,195,000	4,610,000	4,610,000
OPWC Enterprise Loans	580,557	580,557	685,755	685,755
OWDA Loans	12,467,416	12,467,416	8,186,373	8,186,373
Debt Service Fund Balance	21,830,269	21,830,269	20,487,187	20,487,187
Total	571,482,055	571,482,055	581,888,752	581,888,752
Net Debt	198,255,307	198,255,307	214,694,684	214,694,684
Total Legal Debt Margin	\$545,903,219	\$100,008,103	\$524,647,697	\$81,642,268
Legal Debt Margin as a Percentage of the Debt Limit	73.36%		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	\$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	738,158,526	733,342,381
	<u>\$744,158,526</u>	<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, 2016

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$242,795,758	100.00 %	\$242,795,758
Revenue Bonds	597,515,568	100.00	597,515,568
Certificates of Participation	256,864,058	100.00	256,864,058
Loans	2,404,204	100.00	2,404,204
Capital Leases	378,556,966	100.00	378,556,966
<i>Total County</i>	<u>1,478,136,554</u>		<u>1,478,136,554</u>
Overlapping			
All Cities wholly within County	864,397,723	100.00	864,397,723
All Villages wholly within County	22,874,301	100.00	22,874,301
All Townships wholly within County	1,470,000	100.00	1,470,000
All School Districts (S.D.) wholly within County	925,922,250	100.00	925,922,250
Regional Transit Authority (RTA)	3,910,000	100.00	3,910,000
Strongsville, City S.D.	78,507,098	99.71	78,279,427
Olmsted Falls City S.D.	21,509,960	96.23	20,699,035
Chagrin Falls Exempted Village S.D.	15,279,521	63.66	9,726,943
<i>Total Overlapping</i>	<u>1,933,870,853</u>		<u>1,927,279,679</u>
Total Applicable to Cuyahoga County	<u><u>\$3,412,007,407</u></u>		<u><u>\$3,405,416,233</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 2016 tax year, 2017 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio

Demographic Statistics

Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (3)	Population Density (Persons/Sq Mi.)
2016	1,249,352	\$60,601,068,112	\$48,506	2,726.1
2015	1,255,921	60,938,542,841	48,521	2,740.4
2014	1,280,122	53,648,632,898	41,909	2,793.2
2013	1,280,122	53,648,632,898	41,909	2,793.2
2012	1,280,122	53,648,632,898	41,909	2,793.2
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

(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) Bureau of Economic Analysis

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

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (4)		
Cuyahoga	Ohio	US
5.4%	4.9%	4.9%
5.0	4.9	5.3
5.3	5.7	6.2
7.2	6.6	6.5
6.6	7.2	8.1
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

Cuyahoga County, Ohio
Ten Largest Employers
Current Year and Nine Years Ago

2016			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	31,668	5.16%
University Hospitals Health System	Health care provider	16,595	2.71
U.S. Office of Personnel Management	Federal government	11,536	1.88
Progressive Corp.	Insurance and financial company	8,765	1.43
Cleveland Metropolitan School District	Public school district	7,558	1.23
Cuyahoga County	County government	7,498	1.22
City of Cleveland	Municipal government	6,608	1.08
Metro Health System	Health care provider	6,381	1.04
KeyCorp	Bank holding company	4,612	0.75
Case Western Reserve University	Higher education	4,455	0.73
Total		105,676	17.23%
Total County Civilian Workforce (1)		613,500	

2007			
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 Six Years (1)

	2016	2015	2014	2013	2012	2011
General Government						
Office of the County Executive	7	8	9	10	13	13
Communications Office	7	6	7	4	0	0
Human Resources	40	40	43	41	34	24
County Administrative Divisions	0	0	0	0	0	3
Fiscal Office	314	303	297	301	312	321
Information Technology	100	100	106	88	95	89
Public Works Facilities Management	274	283	270	286	268	302
County Sheriff	153	168	151	160	177	175
Employee Health and Wellness	7	7	7	6	6	6
County Council	20	20	19	19	19	16
Innovation and Performance	1	0	0	0	0	0
Inspector General	6	6	8	8	6	2
Internal Audit	5	5	3	4	1	0
Personnel Review Commission	14	10	4	3	2	0
Board of Elections	146	125	148	128	170	125
Board of Revision	24	24	35	47	40	20
Justice and Public Safety						
Law Department	20	23	19	15	10	3
Fiscal Office	0	0	0	0	2	73
County Sheriff	1,062	1,078	1,014	1,023	994	995
Public Safety and Justice Services	41	43	38	42	40	48
Clerk of Courts	98	106	116	114	143	157
County Medical Examiner	87	85	79	78	74	82
Cuyahoga Support Enforcement Agency	283	304	313	302	319	341
Health and Human Services Office of Reentry	6	6	5	5	6	2
County Prosecutor	365	361	347	319	339	328
Court of Common Pleas	492	474	464	458	461	448
Domestic Relations Court	86	85	80	76	71	69
Juvenile Court	508	510	505	478	485	468
Probate Court	76	76	74	74	74	72
8th District Court of Appeals	0	0	0	0	2	6
County Law Library Resource Board	3	3	3	3	3	3
Public Defender	106	105	99	94	97	97
Development						
Development	11	10	10	10	9	9
Regional Collaboration	2	2	2	2	2	1
Information Technology	3	3	5	4	3	2
Office of Homeless Services	0	0	0	0	0	2
County Planning Commission	16	17	16	15	16	17
Soil and Water Conservation	10	9	8	9	9	8
Social Services						
Human Resources	10	11	12	11	11	10
Information Technology	38	39	38	35	0	0
Office of Health and Human Services	5	6	9	11	12	20
Children and Family Services	797	780	779	793	788	819
Senior and Adult Services	163	168	163	158	166	208
Employment and Family Services	789	784	779	709	735	722
Cuyahoga Support Enforcement Agency	2	2	2	2	2	0
Early Childhood Invest in Children	7	6	8	7	8	8
Family and Children First Council	7	9	9	9	9	10
Office of Homeless Services	5	5	5	5	4	2
Workforce Development	11	11	12	13	14	15
County Board of Developmental Disabilities	1,019	1,133	1,147	1,139	1,210	1,242
Veterans Service Commission	29	30	30	31	31	34

(continued)

Cuyahoga County, Ohio
County Government Employees (continued)
Last Six Years (1)

	2016	2015	2014	2013	2012	2011
Health and Safety						
Public Works Facilities Management	15	15	16	11	12	13
Public Safety and Justice Services	35	37	38	42	43	38
Public Works						
Facilities Management	16	12	16	11	15	18
County Road and Bridge	118	120	126	129	141	161
Sanitary Engineer	116	125	117	112	114	108
County Airport	8	5	6	7	10	12
Solid Waste Management District	6	6	6	6	6	6
Miscellaneous						
Workers Compensation Retrospective	4	2	2	2	2	2
Soldiers' and Sailors' Monument	3	3	3	2	3	3
TOTALS	<u>7,596</u>	<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 Five Years (1)

	2016	2015	2014	2013	2012
Government Activities					
General Government					
Legislative and Executive					
Vehicles	8	8	10	7	7
Square footage utilization	275,789	307,573	307,573	494,381	494,381
Board of Elections voting machines	1,840	1,836	1,836	1,847	1,849
Judicial					
Vehicles	139	144	139	128	123
Square footage utilization	3,319,341	3,319,341	3,319,341	3,346,047	3,346,047
Public Works					
Number of Bridges	210	210	207	196	194
Miles of Roads (2)	2	2	2	2	24
Vehicles	121	123	119	129	132
Square footage utilization	88,408	112,579	104,297	117,459	117,459
Health and Safety					
Vehicles	10	11	11	11	11
Square footage utilization	32,948	32,948	32,948	33,247	33,247
Social Services					
Vehicles	12	12	12	12	12
Square footage utilization	580,916	601,657	649,132	587,283	587,283
Community Development					
Vehicles	0	0	0	3	3
Square footage utilization	49,560	49,560	49,560	49,127	49,127
Business-Type Activities					
Sanitary Engineer					
Miles of sewer line operated	1,200	1,181	1,180	1,240	1,180
Force main miles operated	24	24	24	21	16
Wastewater treatment plants operated	2	2	2	2	4
Pump stations	56	56	56	51	47
Vehicles	81	75	81	74	73
Square footage utilization	54,407	55,588	55,588	55,330	55,330
County Airport					
Vehicles	7	7	10	9	9
Square footage utilization	250,000	250,104	250,104	250,000	250,000
Number of Hangars	75	75	75	75	94
Huntington Garage					
Square footage utilization	468,000	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 Seven Years (1)

	2016	2015	2014 (2)
Government Activities			
Legislative and Executive			
Fiscal Office			
Number of Dog License Registrations	65,934	66,011	69,037
Number of Tax Foreclosures	3,011	2,254	2,250
Board of Elections			
General Election Ballots Cast on Election Day	369,969	239,251	217,203
General Election Absentee Ballots Cast	227,560	84,548	133,331
Judicial			
Juvenile Court			
Number of Youth Supervised	1,611	1,738	1,700
Average Daily Population in Secure Detention	161	136	155
Clerk of Courts			
Number of Civil and Domestic Cases Filed	27,000	27,148	26,000
Number of Criminal Cases Filed	11,690	10,614	11,000
Court of Common Pleas			
Number of Civil Cases Disposed	12,421	13,180	13,864
Number of Criminal Dispositions	12,019	12,153	13,178
Medical Examiner			
Number of Investigations	2,594	2,456	2,250
Probate Court			
Number of New Filings	11,960	12,369	12,809
Public Defender			
Number of Municipal Intake Cases	33,133	33,065	38,269
Prosecutor			
Number of Dispositions	10,652	10,476	12,000
Sheriff			
Average Daily Population in County Jail	1,900	2,020	2,050
Public Works			
Solid Waste Management District			
Number of Solid Waste Facility Inspections	223	248	290
Dog Warden			
Number of Animals Adopted	1,489	1,446	1,285
Health and Safety			
Alcohol Drug Addiction and Mental Health Services			
Number of Individuals Served	23,528	19,668	19,000
Public Safety and Justice Services			
Number of 9-1-1 calls received by CECOMS	481,120	750,000	760,000
Social Services			
Children and Family Services			
Adoptive Finalizations	119	129	140
Number of Children in Agency Foster Homes	198	203	218
Number of Adoption Application Submitted	114	92	118
Senior and Adult Services			
Number of Service Unit Hours	340,436	273,152	335,000
Veterans Service Commission			
Number of Veteran Families Applying for Assistance	3,570	10,195	9,889
Number of Approvals for Financial Assistance	2,385	8,271	7,666
Employment and Family Services			
Number of Earned Income Tax Credits Filed	4,973	5,100	4,500
Community Development			
Investment in Economic Development Projects	\$19,100,000	\$19,100,000	\$15,000,000

2013	2012	2011	2010
71,089	77,024	78,843	N/A
2,222	1,946	2,419	2,371
167,333	356,093	241,632	214,994
89,566	263,829	130,413	199,945
1,367	1,550	1,716	1,856
144	116	129	125
29,038	30,734	32,769	35,523
12,374	12,209	13,404	14,571
14,826	17,334	18,393	20,794
13,178	14,856	15,435	16,486
2,258	2,442	2,673	3,274
12,809	13,161	11,302	11,340
37,130	37,320	43,657	46,962
11,533	13,020	14,099	15,003
2,030	2,090	2,097	2,080
568	776	1,085	1,045
1,071	1,294	1,275	1,205
17,624	52,462	43,045	46,954
758,962	756,952	800,000	795,608
132	141	159	169
235	726	337	380
107	108	140	450
329,166	277,342	264,743	281,529
9,785	8,816	8,643	7,543
8,095	7,865	7,361	5,963
8,095	7,865	7,361	5,963
\$13,800,982	\$10,696,000	\$17,520,106	\$12,729,300

(continued)

Cuyahoga County, Ohio
Operating Indicators by Function/Program (continued)
Last Seven Years (1)

	2016	2015	2014 (2)
<i>Business-Type Activities</i>			
Sanitary Engineer			
Number of Feet of Sewer Lines Televised	688,072	978,218	1,750,000
Number of Feet of Sewer Lines Cleaned	1,201,773	1,205,530	1,780,000
Airport			
Number of Takeoffs and Landings	23,304	28,837	33,000

(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

2013	2012	2011	2010
1,489,817	1,676,811	1,093,915	799,000
1,690,945	1,688,372	1,302,340	1,745,180
33,421	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 14, 2017