



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, 2017

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Subrecipient Entity Identifying Number (Contract/Agreement No.)	Subrecipient Entity Identifying Number (Vendor ID Number)	Total Federal Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT							
<i>Passed through the City of Shaker Heights Police Department:</i>							
High Intensity Drug Trafficking Areas Program:							
High Intensity Drug Trafficking Area Program Task Force	95.001	N/A					\$ 342
Total Executive Office of the President							342
SOCIAL SECURITY ADMINISTRATION							
<i>Passed through the Ohio Department of Job and Family Services:</i>							
Disability Insurance/SSI Cluster:							
Social Security - Disability Insurance	96.001	N/A					219,298
Total Disability Insurance/SSI Cluster							219,298
Total Social Security Administration							219,298
U.S. DEPARTMENT OF AGRICULTURE							
<i>Passed through the Ohio Department of Education:</i>							
Child Nutrition Cluster:							
Cash Assistance:							
School Breakfast Program	10.553	N/A					120,532
National School Lunch Program	10.555	N/A					228,008
Subtotal Cash Assistance							348,540
Total Child Nutrition Cluster							348,540
<i>Passed through the Ohio Department of Job and Family Services:</i>							
SNAP Cluster:							
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1617-11-5501					14,331,196
Total SNAP Cluster							14,331,196
Total U.S. Department of Agriculture							14,679,736
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
<i>Direct Programs:</i>							
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:							
SAMHSA/Juvenile Delinquency Drug Court 9/30/14 - 9/29/15	93.243	1H79T1025491-01					100,152
SAMHSA/BJA Adult Drug Court Expansion 14-15	93.243	1H79T1025925-01					319,427
SAMHSA/Veterans Treatment Court	93.243	1H79T1026089-01					420,376
Cuyahoga County Medication-Assisted Treatment (MAT) Drug Court Grant	93.243	1H79T1026717-01					55,782
Total CFDA # 93.243							895,737
Assisted Outpatient Treatment Program:							
Cuyahoga County Assisted Outpatient Therapy Pilot Project	93.997	1H79SMO63540-01					565,980
Total CFDA #93.997							565,980
<i>Passed through the Cuyahoga County Board of Health:</i>							
HIV Emergency Relief Project Grants:							
Ryan White (RW) Part A Program	93.914	N/A					33,237
<i>Passed through the Ohio Department of Developmental Disabilities:</i>							
Social Services Block Grant (Title XX)	93.667	MR-18-01					857,426
Medicaid Cluster:							
Medical Assistance Program:							
Waiver Administration	93.778	N/A					2,976,416
Total Medicaid Cluster							2,976,416
<i>Passed through Ohio Department of Health:</i>							
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:							
TB Control Program - MetroHealth	93.116	5U52PS00470302		112,896	N/A		112,896
<i>Passed through Ohio Department of Job and Family Services:</i>							
Promoting Safe and Stable Families:							
Promoting Safe and Stable Families	93.556	G-1617-11-5501					939,540
TANF Cluster:							
Temporary Assistance for Needy Families (TANF):							
Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5501					33,798,248
Total TANF Cluster							33,798,248
Child Support Enforcement (Title IV-D):							
Program Funding	93.563	G-1617-11-5501					21,473,918
Child Support Performance Incentives	93.563	G-1617-11-5501					3,497,901
Child Support Training	93.563	G-1617-11-5501					13,800
Behavioral Intervention 66%	93.563	G-1617-11-5501					28,205
Total CFDA # 93.563							25,013,824
Child Support Enforcement Research (Title IV-D):							
Behavioral Intervention 34%	93.564	G-1617-11-5501					14,530
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):							
Title IV-B Allocation	93.645	G-1617-11-5501					(330,835)
Regional Training Centers	93.645	G-1617-11-5501					96,365
Total CFDA # 93.645							(234,470)
CCDF Cluster:							
Child Care Development Block Grant	93.575	G-1617-11-5501					1,682,736
Total CCDF Cluster							1,682,736
Foster Care (Title IV-E):							
HHS - Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1617-11-5501					18,660,400
HHS - Regional Training Centers	93.658	G-1617-11-5501					229,191
Juvenile Court - Administration	93.658	G-1617-06-0342					144,208
Juvenile Court - FCM and Purchased Administration	93.658	G-1617-06-0342					1,079,863
Total CFDA # 93.658							20,113,662
Adoption Assistance (Title IV-E):							
Administrative and Training	93.659	G-1617-11-5501					14,847,506
Regional Training Centers	93.659	G-1617-11-5501					89,244
Total CFDA # 93.659							14,936,750
Social Services Block Grant:							
Social Services Block Grant (Title XX)	93.667	G-1617-11-5501					10,242,397
Regional Training Centers	93.667	G-1617-11-5501					298
Total CFDA # 93.667							10,242,695
Chafee Foster Care Independence Program	93.674	G-1617-11-5501					374,009

See the accompanying Notes to this Schedule

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Subrecipient Entity Identifying Number (Contract/Agreement No.)	Subrecipient Entity Identifying Number (Vendor ID Number)	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)							
<i>Passed through Ohio Department of Job and Family Services: (Continued)</i>							
Medicaid Cluster:							
Medical Assistance Program:							
Medicaid	93.778	G-1617-11-5501					17,036,647
Medicaid - Child Welfare Related	93.778	G-1617-11-5501					138,112
Regional Training Centers	93.778	G-1617-11-5501					2,587
Total CFDA # 93.778							17,177,346
Total Medicaid Cluster							17,177,346
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>							
Opioid STR Program							
CURES ACT	93.788						423,231
Projects for Assistance in Transition from Homelessness (PATH):							
PATH (01/01/17 - 06/30/17)	93.150	99-018-PATH-T-17	Mental Health Services for the Homeless (dba FrontLine Service)	311,254	N/A	341607734A 00	311,254
PATH (07/01/17 - 12/31/17)	93.150	99-018-PATH-T-18	Mental Health Services for the Homeless (dba FrontLine Service)	122,286	N/A	341607734A 00	122,286
Total CFDA # 93.150				433,540			433,540
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:							
Cooperative Agreements to Benefit Homeless Individuals	93.243	18-10097-CABHI-T-17	Mental Health Services for the Homeless (dba FrontLine Service)	412,920	N/A	341607734A 00	412,920
Total CFDA # 93.243				412,920			412,920
Substance Abuse and Mental Health Services - Access to Recovery:							
Substance Abuse and Mental Health Services - Access to Recovery:	93.275	AOD 17					5,000
Social Services Block Grant:							
Title XX (1/1/17 - 6/30/17)	93.667	MH 17					427,465
Title XX (7/1/17 - 12/31/17)	93.667	MH 18					430,589
Total CFDA # 93.667							858,054
Block Grants for Community Mental Health Services:							
Block Grant Funding (01/01/17 - 06/30/17)	93.958	MH17					419,907
Block Grant Funding (07/01/17 - 12/31/17)	93.958	MH18					419,907
Block Grant Respite (07/01/17 - 12/31/17)	93.958	MH18	Beliefair PEP	15,074	N/A	340714630A98	77,157
Total CFDA 93.958				62,083	N/A	000110561C98	916,971
Block Grants for Prevention and Treatment of Substance Abuse:							
Employment Opportunities Within Housing Agencies	93.959	18-10342-Housing-T-18	Emerald Development & Economic Network Inc.	9,293	N/A	000651772C 98	9,293
Pass Through Contracts - Drug Free Community (1/1/17 - 6/30/17)	93.959	18-CMMCO-P-17	Cleveland UMADAOP	16,214	N/A	000563288C 00	32,428
			Hispanic UMADAOP	16,214	N/A	341622274A 00	
Pass Through Contracts - Drug Free Community Coalition (7/1/17 - 12/31/17)	93.959	18-CMMCO-P-18	Cleveland UMADAOP	16,214	N/A	000563288C 00	32,444
			Hispanic UMADAOP	16,230	N/A	341622274A 00	
Pass Through Contracts - Special Population Grants (1/1/17 - 6/30/17)	93.959	18-CPREV-P-17	Cleveland UMADAOP	55,827	N/A	000563288C 00	55,827
Pass Through Contracts - Special Population Grants (7/1/17 - 12/31/17)	93.959	18-CPREV-P-18	Cleveland UMADAOP	60,127	N/A	000563288C 00	60,127
Pass Through Contracts - TASC (1/1/17 - 6/30/17)	93.959	18-TASC-T-17	Catholic Charities Corporation	116,051	N/A	341318541A 00	521,054
			Cuyahoga County Corrections Planning Board	405,003	N/A	346000817A 86	
Pass Through Contracts - TASC (7/1/17 - 12/31/17)	93.959	18-TASC-T-18	Catholic Charities Corporation	116,051	N/A	341318541A 00	521,054
			Cuyahoga County Corrections Planning Board	405,003	N/A	346000817A 86	
Pass Through Contracts - UMADAOP (1/1/17 - 6/30/17)	93.959	18-UMADAOP-P-17	Cleveland UMADAOP	108,032	N/A	000563288C 00	201,454
			Hispanic UMADAOP	93,422	N/A	341622274A 00	
Pass Through Contracts - UMADAOP (7/1/17 - 12/31/17)	93.959	18-UMADAOP-P-18	Cleveland UMADAOP	108,032	N/A	000563288C 00	201,454
			Hispanic UMADAOP	93,422	N/A	341622274A 00	
Pass Through Contracts - Womens Network (1/1/17 - 6/30/17)	93.959	18-WOMENS-T-17	Catholic Charities Corporation	29,851	N/A	341318541A 00	617,208
			Hispanic UMADAOP	39,907	N/A	341622274A 00	
			Cleveland UMADAOP	57,778	N/A	000563288C 00	
			Hitchcock Center for Women	189,441	N/A	341264097A 00	
			New Directions	62,101	N/A	341313806A 98	
			ORCA House, Inc.	78,249	N/A	000005103C 00	
			Recovery Resources, Inc.	39,309	N/A	341211116A 01	
			Women's Alliance for Recovery Services, Inc.	45,184	N/A	000598956C 00	
			Women's Center of Greater Cleveland	75,388	N/A	341496171A 00	
Pass Through Contracts - Womens Network (7/1/17 - 12/31/17)	93.959	18-WOMENS-T-18	Catholic Charities Corporation	29,850	N/A	341318541A 00	617,203
			Hispanic UMADAOP	39,906	N/A	341622274A 00	
			Cleveland UMADAOP	57,780	N/A	000563288C 00	
			Hitchcock Center for Women	189,441	N/A	341264097A 00	
			New Directions	62,100	N/A	341313806A 98	
			ORCA House, Inc.	78,246	N/A	000005103C 00	
			Recovery Resources, Inc.	39,309	N/A	341211116A 01	
			Women's Center of Greater Cleveland	120,571	N/A	341496171A 00	
Per Capita Prevention (1/1/17 - 6/30/17)	93.959	AOD17					685,320
Per Capita Prevention (7/1/17 - 12/31/17)	93.959	AOD18					691,435
Per Capita Treatment (1/1/17 - 6/30/17)	93.959	AOD17					1,754,535
Per Capita Treatment (7/1/17 - 12/31/17)	93.959	AOD18					1,754,535
Youth Led Prevention (7/1/17 - 12/31/17)	93.959	AOD17	Recovery Resources, Inc.	6,115	N/A	341211116A 01	6,115
Youth Services - DYS Aftercare (1/1/17 - 6/30/17)	93.959	AOD16	Catholic Charities Corporation	45,376	N/A	341318541A 00	132,902
			Ohio Guidestone	87,526	N/A	341211116A 01	
Youth Services - DYS Aftercare (7/1/17 - 12/31/17)	93.959	AOD17	Catholic Charities Corporation	45,376	N/A	341318541A 00	83,189
			Ohio Guidestone	37,813	N/A	341211116A 01	
Total CFDA 93.959				3,091,762			7,977,577
<i>Passed through the Western Reserve Area Agency on Aging:</i>							
Aging Cluster:							
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:							
Older Americans Act (OAA) / Senior Community Services	93.044	N/A					183,368
Total Aging Cluster							183,368
Medicare Enrollment Assistance Program:							
MIPPA Medicare Savings Program	93.071	N/A					20,000
Low-Income Home Energy Assistance:							
Home Weatherization Assistance Program	93.568	N/A					20,105
Total U.S. Department of Health and Human Services				4,128,265			140,750,328
U.S. DEPARTMENT OF HOMELAND SECURITY							
<i>Direct Programs:</i>							
Port Security Grant Program:							
Port Security Grant FY 15	97.056	EMW-2015-PU-00284-S01					30,540
Port Security Grant FY 16	97.056	EMW-2016-PU-00594-S01					20,703
Total CFDA # 97.056							51,243
<i>Passed through the Ohio Department of Public Safety:</i>							
Emergency Management Performance Grants:							
Emergency Management	97.042	34-6000.817					234,242
<i>Passed through the Ohio Emergency Management Agency:</i>							
Pre-Disaster Mitigation:							
Pre-Disaster Mitigation Grant - Hazard Mitigation Plan Update	97.047	FEMA-EMC-2015-PC-0006					13,819
See the accompanying Notes to this Schedule							

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Subrecipient Entity Identifying Number (Contract/Agreement No.)	Subrecipient Entity Identifying Number (Vendor ID Number)	Total Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY (Continued)							
<i>Passed through the Ohio Emergency Management Agency: (Continued)</i>							
Homeland Security Grant Program:							
FY15 SHSP-LE-Subgrant	97.067						32,222
State Homeland Security Program (SHSP) - Law Enforcement 15-18	97.067	EMW-2015-SS-00086-S01					106,773
State Homeland Security Program (SHSP) - Law Enforcement 16-19	97.067	EMW-2016-SS-00104-S01					40,031
Urban Area Security Initiative FFY 14	97.067	EMW-2014-SS-00101-S01	City of Cleveland	14,123	AG1500098-01	346000646A 04	14,494
Urban Area Security Grant Program FFY 16	97.067	EMW-2016-SS-00104-S01					7,194
State Homeland Security Program (SHSP) FFY 16	97.067	EMW-2016-SS-00104-S01					36,650
SHSP FFY 15 - Region 2 Urban Search and Rescue Sustainment Project	97.067	EMW-2015-SS-00086-S01					2,434
SHSP FFY 15 - Cuyahoga Type I HMA/CBRNE Sustainment Project	97.067	EMW-2015-SS-00086-S01					23,242
SHSP FFY 15 - Region 2 Water Rescue Team Sustainment Project	97.067	EMW-2015-SS-00086-S01					38,046
Operation Stonegarden FY 15	97.067	EMW-2015-SS-00086	City of Cleveland	973	N/A	000498528C 00	16,849
Operation Stonegarden FY 16	97.067	EMW-2016-SS-00104-S01					29,748
Total CFDA # 97.067				15,096			347,683
Total U.S. Department of Homeland Security				15,096			646,987
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					1,188
CDBG Year 40 2014 Project Plan	14.218	B-14-UC-39-0001					3,375
CDBG Year 41 2015 Admin Operating	14.218	B-15-UC-39-0001	Housing Research & Advocacy Center	37,813	CE1600168-02	341771480A 00	77,883
			Heights Community Congress	10,400	CE1600127-01	237242552A 00	
CDBG Year 41 2015 Non-Admin Operating	14.218	B-15-UC-39-0001					(6,200)
CDBG Year 41 2015 Project Plan	14.218	B-15-UC-39-0001	Cleveland Tenants Organization	5,582	CE1600116-01	341166896A 00	186,836
			Housing Research & Advocacy Center	12,088	CE1600168-01	341771480A 00	
			Empower Gas and Electric LLC	6,500	CE1600271-01	464059950A00	
CDBG Administration Operations 2017	14.218	B-17-UC-39-0001					309,492
CDBG Non-Administration Operations 2017	14.218	B-17-UC-39-0001					304,798
CDBG Project Plan 2017	14.218	B-17-UC-39-0001	City of Lyndhurst	50,000	AG1700040-01	000121595C00	90,523
CDBG Administration Operations 2016	14.218	B-16-UC-39-0001					208,155
CDBG Non-Administration Operations 2016	14.218	B-16-UC-39-0001					154,850
CDBG Project Plan 2016	14.218	B-16-UC-39-0001	Home Repair Resource Center	960	CE1600260-01	237131204A00	844,751
			Cleveland Housing Network	39,360	CE1600258-01	000612680C 00	
			Lutheran Housing Corp	28,800	CE1600259-01	237299143A 02	
			East Side Organizing Project	2,560	CE1600170-02	341752943A 00	
			Neighborhood Housing Services of Cleveland	3,520	CE1600209-02	341166865A 00	
			Court Community Services	48,620	CE1600213-01	000551308C 00	
Total CFDA # 14.218				246,202			2,175,651
Total CDBG-Entitlement Grants Cluster				246,202			2,175,651
<i>Emergency Solutions Grant Program:</i>							
Emergency Solutions Grant 2015	14.231	E-15-UC-39-0001					762
Emergency Solutions Grant 2016	14.231	E-16-UC-39-0001	Cleveland Mediation Center	29,743	CE1600222-01	341369412A 00	228,307
			Family Promise of Greater Cleveland	31,720	CE1600223-01	341598710A 01	
			Volunteers of America of Greater Cleveland	15,000	CE1600224-01	340861121A00	
			West Side Catholic Center	31,357	CE1600225-01	341244687A 00	
			YMCA of Greater Cleveland	15,000	CE1600226-01	340714728A04	
			Mental Health Services	104,926	CE1300127-08	000563644C 00	
Emergency Solutions Grant 2017	14.231	E-17-UC-39-001	Family Promise of Greater Cleveland	9,011	CE1700179-01	341598710A 01	22,353
			West Side Catholic Center	11,448	CE1700182-01	341244687A 00	
Total CFDA # 14.231				248,204			251,422
<i>Home Investment Partnerships Program (HOME):</i>							
HOME 2009 Project Plan	14.239	M-09-DC-39-0216					2,655
HOME 2010 Project Plan	14.239	M-10-DC-39-0216					63,672
HOME 2011 Project Plan	14.239	M-11-DC-39-0216					23,475
HOME 2012 Project Plan	14.239	M-12-DC-39-0216	Neighborhood Housing Services of Cleveland	82,781	AG1300216-03	000118545C 00	149,858
HOME 2013 Project Plan	14.239	M-13-DC-39-0216					558,958
HOME 2014 Admin	14.239	M-13-DC-39-0216	City of Lakewood	111,321	AG1600210-01	000124994C 00	67,472
HOME 2014 Project Plan	14.239	M-13-DC-39-0216	City of Cleveland Heights	109,250	AG1700040-01	346000688A05	470,084
HOME 2015 Admin	14.239	M-15-DC-39-0216					44,585
HOME 2015 Project Plan	14.239	M-15-DC-39-0216	Neighborhood Housing Services of Cleveland	177,364	CE1600118-01	341166865A 00	294,397
HOME 2016 Admin	14.239	M-16-DC-39-0216					35,314
HOME Project Plan FY 16	14.239	M-16-DC-39-0216	Neighborhood Housing Services of Cleveland	314,505	CE1700144-01	341166865A 00	314,505
HOME Administration FY 17	14.239	M-17-DC-39-0216					11,951
Total CFDA # 14.239				795,220			2,036,926
Continuum of Care FFY 15 - Coordinated Entry	14.267	OH0524L5E021500	Mental Health Services for Homeless	363,517	CE1600254 01	341607734A00	363,517
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal - TRA	14.267	OH0060L5E021508	Emerald Development & Economic Network Inc.	2,590,722	CE1600132-01	000651772C 00	2,590,722
Continuum of Care FFY 15 - Rapid Re-Housing for Single Adults and Youth	14.267	OH0525L5E021601	Emerald Development & Economic Network Inc.	416,565	CE1600261-02	000651772C00	416,565
Continuum of Care FFY 15 - PASS Transitional Housing	14.267	OH0053C5E021407	Salvation Army	392,990	CE1600160-01	000003356C 00	392,990
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0370-TRA	14.267	OH0370L5E021501	Emerald Development & Economic Network Inc.	18,547	CE1600202-01	000651772C 00	18,547
Supportive Housing Program Buckeye PSH	14.267	OH0441L5E021200	Emerald Development & Economic Network Inc.	17,518	CE1400128-01	000651772C 00	17,518
Supportive Housing Program Buckeye PSH FY16	14.267	OH0441L5E021601	Emerald Development & Economic Network Inc.	36,861	CE1700107-01	000651772C 00	36,861
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0278-SRA	14.267	OH0278L5E021507	Emerald Development & Economic Network Inc.	439,805	CE1600229-01	341667990A 00	439,805
Continuum of Care FFY 15 - Rapid Re-Housing for Families	14.267	OH0479C5E021400	West Side Catholic Center	53,790	CE1600155-01	341244687A 00	241,348
			Domestic Violence Center	83,512	CE1600152-01	341278377A 04	
			Family Promise of Greater Cleveland	32,260	CE1600153-01	341598710A 01	
			Salvation Army	71,785	CE1600154-01	000003356C 00	
Continuum of Care FFY 16 - Rapid Re-Housing for Families	14.267	OH0479L5E021602	West Side Catholic Center	32,055	CE1700101-01	341244687A 00	214,927
			Domestic Violence Center	70,693	CE1700104-01	341278377A 04	
			Family Promise of Greater Cleveland	23,495	CE1700103-01	341598710A 01	
			Salvation Army	88,685	CE1700102-01	000003356C 00	
HEARTH Act Grant FFY 15 - Shelter + Care 15 Renewal 0426-SRA	14.267	OH0426L5E021504	Emerald Development & Economic Network Inc.	285,881	CE1600143-01	000651772C 00	285,881
Total CFDA # 14.267				5,018,681			5,018,681
<i>Passed through the City of Cleveland:</i>							
<i>Emergency Solutions Grant Program:</i>							
Emergency Solutions Cleveland 2016	14.231	N/A	Emerald Development & Economic Network Inc.	644,490	CE1300126-03	00651772C 00	644,490
<i>Passed through the Cuyahoga County Board of Health:</i>							
<i>Lead Hazard Reduction Demonstration Grant Program:</i>							
Lead Hazard Control Grant 15-18	14.905	N/A					169,383
Total CFDA # 14.905							169,383
Total U.S. Department of Housing and Urban Development				6,952,797			10,296,553

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**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Subrecipient Entity Identifying Number (Contract/Agreement No.)	Subrecipient Entity Identifying Number (Vendor ID Number)	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE							
<i>Direct Programs:</i>							
Justice Systems Response to Families: Justice For Families Program	16.021	2014-FJ-AX-0015					57,883
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	141,884	CE1500181-01	341278377A 04	141,884
Missing Children's Assistance: Internet Crimes Against Children FY 14-15	16.543	2014-MC-FX-K004					319,882
Internet Crimes Against Children 17-18	16.543	2017-MC-FX-K009					4,827
Total CFDA # 16.543							324,709
Drug Court Discretionary Grant Program: DOJ County Drug Court Expansion FY 14-17	16.585	2014-DC-BX-0079					245,073
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	286,370	CE1600002-01	341278377A 04	289,356
Public Safety Partnership and Community Policing Grants: COPS Hiring Program 2012/2015	16.710	2012-UL-WX-0021					300,733
Reduction and Prevention of Children's Exposure to Violence: Child Exposed to Violence Demo - Phase 2	16.730	2010-MU-MU-K002	Catholic Charities Corporation West Side Community House Appelwood Center Inc. Cleveland Christian Home Case Western Reserve University Cuyahoga County Division of Children and Family Services	56,456 5,630 43,223 847 14,515 27,231	CE1200481-01 CE1200698-01 CE1200478-01 CE1200482-01 CE1200318-01 AG1500116-01	261323950A 01 000124752C 00 340714571A 02 000363566C 00 000268204C 00 346000817A 38	204,515
PREA Program: Strategic Support for PREA Implementation: PREA Program: Strategic Support for PREA Implementation FY15	16.735	2015-RP-BX-0007					343,137
DNA Backlog Reduction Program: DNA Backlog Reduction Program - FY 16/17	16.741	2015-DN-BX-0103					81,413
DNA Backlog Reduction Program - FY17/18	16.741	2016-DN-BX-0077					255,458
Total CFDA # 16.741							336,871
Paul Coverdell Forensic Sciences Improvement Grant Program: FY 16 Coverdell Forensic Sciences Improvement Grant	16.742	2016-CN-NFS-7807					11,529
Second Chance Act Reentry Initiative: Crisis Intervention/Behavioral Health Specialist FY 16-21	16.812						5,342
National Sexual Assault Kit Initiative: Sexual Assault Kit Initiative 2015	16.833	2015-AK-BX-K009					796,067
Sexual Kit Task Force Owed DNA Initiative 2016	16.833	2016-AK-BX-K011					199,712
Sexual Assault Kit Task Force Capacity Building Initiative 2016	16.833	2016-AK-BX-K016					577,857
Total CFDA # 16.833							1,573,636
<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					43,354
<i>Passed through the Ohio Attorney General's Office:</i>							
Crime Victim Assistance: Safe Harbor Human Trafficking Project (VOCA)	16.575	2017-VOCA-43551571					73,442
Felony Coordinator Project 2017	16.575	2017-VOCA-43551575					134,041
Felony Coordinator Project 2018	16.575	2017-VOCA-43551575					47,599
Defending Childhood Initiative Intake and Assessment Project	16.575	2017-VOCA-43551593	Mental Health Services for Homeless	240,000	CE1700052-01	341970795A00	192,000
Total CFDA # 16.575				240,000			447,082
<i>Passed through the Ohio Department of Public Safety:</i>							
Violence Against Women Formula Grants: FY 15 Violence Against Women Act Block Grant CY 16	16.588	2015-WF-RPU-0768	City of Bedford City of Cleveland Cleveland Rape and Crisis Cntr	5,129 34,470 12,431	AG1600060-01 AG1600208-01 CE1600129-01	000131020C 01 346000646A 52 510164315A 01	78,590
			Domestic Violence & Child Advocacy Center	19,259	CE1600130-01	341278377A 00	
			Jewish Family Services Association	7,300	CE1600131-01	340714441A 00	
FY 16 Violence Against Women Act Block Grant CY 17	16.588	2016-WF-RPU-0768	City of Bedford City of Cleveland Cleveland Rape Crisis Center	23,987 209,293 61,335	AG1600060-01 AG1600208-01 CE1600129-01	000131020C 01 346000646A 52 510164315A 01	417,212
			Domestic Violence & Child Advocacy Center	86,475	CE1600130-01	341278377A 00	
			Jewish Family Services Association	36,121	CE1600131-01	340714441A 00	
FY 15 Violence Against Women Act Administrative Fund CY 16	16.588	2015-WF-ADM-8668					4,215
FY 16 Violence Against Women Act Administrative Fund CY 17	16.588	2016-WF-ADM-8668					5,701
Total CFDA # 16.588				495,801			505,718
<i>Passed through the Ohio Department of Youth Services:</i>							
Juvenile Justice and Delinquency Prevention: Title II Juvenile Justice and Delinquency Prevention (JJDP) FY 2015	16.540	2013-JJ-RPU-0795A	Bellevue Jewish Children's Center Mental Health Services for Homeless	17,094 20,000	CE1500155-01 CE1500156-01	000623598C 00 341970795A 00	37,094
			Golden Ciphers	27,500	CE1700067-01	341970795A 02	
Title II Juvenile Justice and Delinquency Prevention (JJDP) FY 2017	16.540	2015-JJ-RRU-0795	Lawn Life	17,362	CE1700068-01	800673284A 00	49,072
			Cuyahoga County Juvenile Court	4,210	CE1700014-01	346000817A 01	
Title II Juvenile Justice and Delinquency Prevention (JJDP) FY 2016	16.540	2013-JJ-RPU-0795S	Golden Ciphers	8,012	CE1600110-01	341970795A 02	66,972
			Cuyahoga County Juvenile Court	19,961	AG1600022-01	346000817A 01	
			Bellevue Jewish Children's Center	16,999	CE1600109-01	340714630A 00	
			Mental Health Services	22,000	CE1600111-01	800673284A 00	
Title II Juvenile Justice and Delinquency Prevention (JJDP) Planning Admin	16.540	2015-JJ-DMC-0320S					2,790
Total CFDA # 16.540				153,138			155,928
Total U.S. Department of Justice				1,373,649			4,986,750
U.S. DEPARTMENT OF LABOR							
<i>Direct Program:</i>							
Reentry Employment Opportunities: LEAP: Linking to Employment Activities Pre-Release Specialized American Jobs Centers Grant	17.270	PE-27224-15-60-A-39	Towards Employment Recovery Resources	187,338 25,000	CE1600267-01 CE1600266-01	000520243C 00 341211116A03	259,732
<i>Passed through the Ohio Department of Job and Family Services:</i>							
WIA/WIOA Cluster: WIA/WIOA Adult Program: Adult 1/17 - 6/17	17.258	G-1617-15-0176	Mature Services Towards Employment	33,670 31,664	CE1600240-01 CE1600241-01	510148544A 01 000520243C 00	1,186,684
			United Labor Agency	256,245	CE1600242-01	000479852C 00	
Adult 7/17 - 12/17	17.258	G-1819-15-0177	Mature Services Towards Employment	73,425 48,900	CE1600240-01 CE1600241-01	510148544A 01 000520243C 00	1,533,311
			United Labor Agency	814,310	CE1600242-01	000479852C 00	
Administration 1/17 - 6/17	17.258	G-1617-15-0176					185,237
Administration 7/17 - 12/17	17.258	G-1819-15-0177					168,787
Total CFDA # 17.258				1,470,550			3,074,019
See the accompanying Notes to this Schedule							

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor / Pass-Through Grantor / Program-Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Subrecipient Name	Passed Through To Subrecipients	Subrecipient Entity Identifying Number (Contract/Agreement No.)	Subrecipient Entity Identifying Number (Vendor ID Number)	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR (Continued)							
<i>Passed through the Ohio Department of Job and Family Services: (Continued)</i>							
<i>WIA/WIOA Youth Activities:</i>							
Youth 1/17 - 6/17	17.259	G-1617-15-0176	Cuyahoga Community College	151,914	AG1600217-01	000131708C 01	3,619,581
			Linking Employment, Abilities & Potential (LEAP)	65,000	CE1600287-01	341369608A 01	
			Mayfield City Schools (CEVEC)	171,503	AG1600218-01	348001843A 02	
			OhioGuidestone	78,074	CE1600288-01	000110632C 00	
			Towards Employment	14,317	CE1600289-01	000520243C 00	
			Youth Opportunities Unlimited	225,000	CE1600290-01	341381135A 00	
			Cuyahoga Community College	563,637	AG1600217-01	000131708C 01	
			OhioGuidestone	1,048,270	CE1600288-01	000110632C 00	
			Towards Employment	673,605	CE1600289-01	000520243C 00	
Youth 7/17 - 12/17	17.259	G-1819-15-0177	Youth Opportunities Unlimited	522,470	CE1600290-01	341381135A 00	
			Cuyahoga Community College	31,526	AG1600217-01	000131708C 01	1,123,681
			Linking Employment, Abilities & Potential (LEAP)	5,713	CE1600287-01	341369608A 01	
			Mayfield City Schools (CEVEC)	18,381	AG1600218-01	346001843A 02	
			OhioGuidestone	27,837	CE1600288-01	000110632C 00	
			Towards Employment	38,939	CE1600289-01	000520243C 00	
			Youth Opportunities Unlimited	28,905	CE1600290-01	341381135A 00	
			Cuyahoga Community College	267,155	AG1600217-01	000131708C 01	
			OhioGuidestone	277,930	CE1600288-01	000110632C 00	
			Towards Employment	201,272	CE1600289-01	000520243C 00	
			Youth Opportunities Unlimited	86,715	CE1600290-01	341381135A 00	
Administration 1/17 - 6/17	17.259	G-1617-15-0176					252,812
Administration 7/17 - 12/17	17.259	G-1819-15-0177					123,695
Total CFDA # 17.259				4,498,164			5,119,769
<i>WIA/WIOA Dislocated Worker Formula Grants:</i>							
Administration 1/17 - 12/17	17.278	G-1617-15-0176					16,938
Administration 1/17 - 12/17	17.278	G-1819-15-0177					63,191
Adult Under Dislocated Work 1/17 - 6/17	17.278	G-1617-15-0176	Mature Services	43,938	CE1600240-01	510148544A 01	1,465,401
			Towards Employment	70,435	CE1600241-01	000520243C 00	
			United Labor Agency	1,080,094	CE1600242-01	000479852C 00	
Dislocated Work 1/17 - 6/17	17.278	G-1617-15-0176	Mature Services	9,818	CE1600240-01	510148544A 01	242,510
			United Labor Agency	54,636	CE1600242-01	000479852C 00	
Dislocated Work 7/17 - 12/17	17.278	G-1819-15-0177	Mature Services	28,951	CE1600240-01	510148544A 01	574,046
			United Labor Agency	326,945	CE1600242-01	000479852C 00	
Rapid Response	17.278	G-1819-15-0177	Mature Services	23,716	CE1600240-01	510148544A 01	950,000
			United Labor Agency	494,361	CE1600242-01	000479852C 00	
Total CFDA # 17.278							3,312,086
Total WIA/WIOA Cluster				2,132,913			11,505,874
<i>WIOA National Dislocated Worker Grants / WIA National Emergency Grants:</i>							
NEG - 28 1/17 - 6/17	17.277	G-1617-15-0176	Cleveland Center for Arts & Tech dba Newbridge	146,593	CE1500323-01	271193704A 00	670,682
			MAGNET	40,554	CE1500324-01	341455043A 00	
			Towards Employment	38,026	CE1600241-01	000520243C 00	
			United Labor Agency	266,820	CE1600242-01	000479852C 00	
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:							
NEG - 28 7/17 - 12/17	17.277	G-1819-15-0177	Cleveland Center for Arts & Tech dba Newbridge	23,275	CE1500323-01	271193704A 00	207,936
			MAGNET	9,961	CE1500324-01	341455043A 00	
			Towards Employment	28,795	CE1600241-01	000520243C 00	
Total CFDA # 17.277				554,025			878,618
<i>Workforce Innovation Fund:</i>							
Workforce Innovation Fund - Wage Pathways	17.283	G-1819-15-0158	OhioGuidestone	33,696	CE1600288-01	000110632C 00	159,950
			Towards Employment	102,917	CE1600241-01	000520243C 00	
Total U.S. Department of Labor				136,613			12,804,174
U.S. DEPARTMENT OF TRANSPORTATION							
<i>Direct Programs:</i>							
<i>Airport Improvement Program:</i>							
Airport Runway Overlay - Phase 1	20.106	N/A					13,517
Airport Runway Overlay - Phase 3	20.106	N/A					4,817,957
Airport Phase 3 and Phase 4	20.106	N/A					126,629
Airport Runway Overlay - Phase 2	20.106	N/A					8,794,619
Total CFDA # 20.106							13,752,722
<i>Passed through the Ohio Department of Transportation:</i>							
<i>Highway Planning and Construction Cluster:</i>							
<i>Highway Planning and Construction:</i>							
LPA - Avery Road Bridge	20.205	PID 91043					1,395,990
LPA - Bagley/Pleasant Valley Road - York to Pearl	20.205	PID 10900					3,203,820
LPA - Cedar Road Bridge	20.205	PID 91039					1,458,227
LPA - Columbus Road Lift Bridge	20.205	PID 5383					1,155,414
LPA - Emery Road Resurfacing - Warrensville to Merrygold	20.205	PID 94638					27,820
LPA - Highland Road Bridges	20.205	PID 91038					727,477
LPA - Lakeshore Bridge #188	20.205	PID 91042					154,796
LPA - Royalton Road Design	20.205	PID 80961					240,023
LPA - Stearns Road Grade Separation - Over NS Railroad	20.205	PID 80729					140,902
LPA - Towpath Trail Project - Stage 4 Right a Way	20.205		City of Cleveland				
LPA - Towpath Trail Project - Stage 3 Design	20.205	PID 84112					14,438
LPA - Towpath Trail Project - Stage 4 Design	20.205	PID 87075					711,818
LPA - Towpath Trail Project - Stage 1 Design	20.205	PID 80997					392,805
LPA - Towpath Trail Project - Stage 3 Construction	20.205	PID84112					2,996,402
LPA - Turney Road Resurfacing	20.205	PID 94637					2,379,942
LPA - Warrensville/Shaker/Van Aken Intersection	20.205	PID 85207					434,072
Total CFDA # 20.205							15,433,746
Total Highway Planning and Construction Cluster							15,433,746
<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 2017	20.600	IDEP-2017-18-00-00-00410-00					39,302
High Visibility Enforcement OT STEP 2017	20.600	STEP-2017-18-00-00-00487-00					32,755
Total CFDA # 20.600							72,057
Total Highway Safety Cluster							72,057
<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					2,661
Total U.S. Department of Transportation							29,261,186
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					9,408
Total U.S. Department of the Army, U.S. Army Corps of Engineers							9,408
U.S. ENVIRONMENTAL PROTECTION AGENCY							
<i>Direct Program:</i>							
<i>Brownfields Assessment and Cleanup Cooperative Agreements:</i>							
Brownfield CAI Hazardous Substances Assessment 15-18	66.818	BF-00E01530-0	Partners Environment Consulting Inc.	31,161	CE1700027-01	341886393A00	31,335
Brownfield CAI Petroleum Products Assessment 15-18	66.818	BF-00E01530-0	Partners Environment Consulting Inc.	10,678	CE1700027-01	341886393A00	10,678
US EPA 2008 Brownfield Revolving Loan Fund (RLF)	66.818	BF-00E64101-5					376,898
Total CFDA # 66.818				41,839			418,911
Total U.S. Environmental Protection Agency				41,839			418,911
TOTAL EXPENDITURES OF FEDERAL AWARDS				12,648,259			\$ 214,073,673

See the accompanying Notes to this Schedule

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CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Cuyahoga County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, 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 Ohio Department of Health, Ohio Department of Mental Health and Addiction Services, Ohio Emergency Management Agency, U.S. Department of Housing and Urban Development, City of Cleveland, U.S. Department of Justice, Ohio Attorney General, Ohio Department of Public Safety, Ohio Department of Youth Services, U.S. Department of Labor, Ohio Department of Job and Family Services, Ohio Department of Transportation, and U.S. Environmental Protection Agency through to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

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.

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017

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 2012 Cost Report owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$117,007. 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 2013 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$103,111. 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.



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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 28, 2018. 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. We also noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement (GASB) 84, "*Fiduciary Activities*".

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 2017-001 and 2017-002 to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2017-003 through 2017-005.

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 and / or corrective action plan. We did not subject the County's responses to the auditing procedures applied in the audit of the financial statements 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 report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

Dave Yost
Auditor of State
Columbus, Ohio

September 28, 2018



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 of Cuyahoga County's major federal programs for the year ended December 31, 2017. 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 received \$8,997,340 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards for the year ended December 31, 2017. 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 Entity'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 programs. 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 (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Community Development Block Grant and Home Investment Partnerships Program.

As described in findings 2017-006 through 2017-010 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
2017-006	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed / Unallowed
	93.558	Temporary Assistance for Needy Families (TANF)	
	93.778	Medical Assistance Program (Medicaid; Title XIX)	
2017-007	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Procurement and Suspension and Debarment
2017-008	14.218	Community Development Block Grant	Reporting
	14.239	Home Investment Partnerships Program	
2017-009	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed or Unallowed, Allowable Costs / Cost Principles
2017-010	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Reporting

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 (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Community Development Block Grant and Home Investment Partnerships Program

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 (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Community Development Block Grant and Home Investment Partnerships Program*, 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 (SNAP), Temporary Assistance for Needy Families (TANF), Medical Assistance Program (Medicaid; Title XIX), Community Development Block Grant and Home Investment Partnerships Program*.

Unmodified Opinion on 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, 2017.

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 2017-011. 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 Entity'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 compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with 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 2017-006 through 2017-010.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 28, 2018. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 84* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. 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.



Dave Yost
Auditor of State
Columbus, Ohio

September 28, 2018

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017

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, Temporary Assistance For Needy Families, Medical Assistance Program, Home Investment Partnership Program, and Community Development Block Grant which were qualified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act (WIA)/ Workforce Innovation and Opportunity Act (WIOA) Cluster: WIA/WIOA Adult Program CFDA# 17.258 WIA/WIOA Youth Activities CFDA# 17.259 WIA/WIOA Dislocated Worker Formula Grants CFDA# 17.278 Temporary Assistance For Needy Families (TANF), CFDA# 93.558 Continuum of Care Program CFDA# 14.267 Airport Improvement Program CFDA# 20.216 Medical Assistance Program, (Medicaid; Title XIX) CFDA# 93.778 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) CFDA# 10.561 Home Investment Partnership Program - CFDA# 14.239 Community Development Block Grant - CFDA# 14.218
(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, 2017
(CONTINUED)

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

Finding Number	2017-001
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Significant Deficiency – Unreconciled Bank Balance Over Book Balance

During 2017 an adequate overall bank to book reconciliation was not performed. A review of the December 31, 2017 cash fund balance disclosed the adjusted bank balances total \$950,633,037 and the book balance was \$949,757,154 for an unreconciled bank over book adjustment of \$875,883. Furthermore, the Auditor/Treasurer report disclosed numerous adjustments that 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 \$875,883 discrepancy as of December 31, 2017. Furthermore, the Auditor/Treasurer report should be reconciled daily and any differences followed up in a timely manner

County's Response

The County worked with Plante Moran to reconcile the County's bank balances to book as of December 31, 2017. A write off adjustment has been identified and needs to be approved by Council. The County is continuing to work on a monthly bank reconciliation process for 2018 that identifies all variances and timing issues. The Fiscal Office is working closely with the Treasurer's Office to identify and eliminate timing differences by implementing new procedures.

Finding Number	2017-002
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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.
- During 2017, the County received an internal report from the Office of Inspector General and an external report from Ernest and Young. These reports included various recommended procedural changes to the Department of Development loan process, including ensuring all historic loans were properly entered into the Portfol system, adopting formal policies and procedures and ensuring staff are proficient in the use of Portfol.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2017-002
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(Continued)

Although the County made progress in getting all historic loans into the Portfol System, some differences still existed between Porfol and the financial statements, which were supported by Porfol reports, excel spreadsheets and other supporting documentation. As of December 31, 2017, the Portfol balance was \$56,109,621 and the financial statement balance, after a reduction for the allowance for uncollectible of \$26,254,449, was \$58,130,126, a \$2,020,505 difference. This difference is comprised of various restated accounts that had not yet been inputted in Portfol as of December 31, 2017.

- The Department of Development (DOD) has drafted policy and procedures manuals, but has yet to have them finalized and formally adopted as of December 31, 2017. These include policies on the approval of loan write-offs and interest or fees waived.
- Background and credit checks of the loan recipients are not performed. A background check is imperative in determining whether the applicant is who they say they are and that they are financially responsible and able to repay their debts. A credit check is a detailed history of the applicant's payment of bills and loans. It is also used to calculate a credit score, which is used to predict whether the applicant will be able to pay back what is owed and make the payments on time.
- 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.
- Procedures have not been established to assure the staff's proficiency with the Portfol system, including periodic training to maintain an understanding of the process and cross training to maintain operational efficiencies in the event of absences. In addition, the manuals do not address and/or support that an effective performance review system, to ensure staff are held accountable, is in place.
- The Portfol computer system can only generate an accurate year-end loans receivable aging report if it is run on the last day of the fiscal year. Balances and totals are perpetually updated as additional transactions and/or amounts are entered into the system. Therefore, it is essential that DOD run and maintain critical year-end report(s) as close to the end of the fiscal year as possible and prior to the entry of any subsequent fiscal year data.

Delinquent Loans

A test of 11 outstanding loans being considered for delinquency disclosed 2 instances where no supporting documentation could be provided. This demonstrates the newly implemented delinquent loan procedures were not always being followed. After 30 days delinquent, the new procedures require an initial letter be sent to the borrower, a documented phone call, and the Loan Portfolio Manager's review. A warning letter is then sent when its 61-90 days delinquent. Also, one loan was incorrectly sent to collections due to late fee assessments not being brought to the attention of the borrower.

New Loans

A test of 7 loans disbursed in 2017 disclosed two loans had more loan amounts disbursed than what was reported in Portfol and the GAAP workpapers. This resulted in DOD's loans receivable balance being understated by \$2,076,936.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

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

Finding Number	2017-002
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(Continued)

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 loan policies and procedures should be finalized and formally adopted. 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. In addition, the policies and procedures should include training and cross-training to ensure staff members are proficient with the Portfol system. The County should obtain signed acknowledgement, from the Department of Development employees, indicating they have received and read the formal policies and procedures.
- All individual loan activity should be reported in Portfol. Furthermore, all transactions related to loan activity should be maintained in the loan files.
- Background and credit checks should be performed and maintained for all potential loan recipients.
- An accurate aging schedule should be maintained in Portfol, and ensure all delinquent loan procedures are followed based on that aging schedule.

County's Response

Development has hired a new Deputy Chief of Economic Development and Loan Portfolio Manager. These employees have begun implementing the recommendations outlined by the Inspector General's Office and Ernst & Young to ensure economic development loans are properly recorded and tracked.

Finding Number	2017-003
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Finding for Recovery Resolved Under Audit - Noncompliance

According to the provisions of the County Charter, any County human resource policy or system is required to be established by ordinance passed by County Council.

In February of 2016, the County Executive submitted to the Chief Talent Officer of the Department of Human Resources a memo regarding an "Executive Staff Compensation Policy." The policy authorized the Chief Talent Officer and his staff to implement the terms of any executive staff compensation package that satisfied the terms outlined in the memo. Such benefits offered in the policy included exchange time, payment of professional association fees, payment of continuing education fees, relocation and rental expenses, and "any other expenses or benefits that do not conflict with any provision of law."

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2017-003
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(Continued)

In October of 2017, the County Executive with the Chief Talent Officer approved “Procedural Guidelines” for administering a policy of “Executive and Special Compensation.” These Procedural Guidelines outlined additional compensation that could be offered to attract, retain, and motivate those in the County Executive and other County positions. The Executive and Special Compensation included benefits such as lump-sum signing pay, incentive pay, additional vacation time, advance exchange time, and relocation reimbursement assistance. However, the Procedural Guidelines were never presented to Council for formal approval.

In February of 2017, James Hay received an offer letter from the County to fill the position of Deputy Chief Information Officer. As part of the terms and conditions of employment, the letter provided that Mr. Hay would be entitled to “relocation reimbursement for up to \$13,500 for moving expenses with the first months of [his] employment with the county.” Mr. Hay began employment with the County in March of 2017.

On July 21, 2017, the County issued a “Revised Offer Letter” to Mr. Hay. This Revised Offer Letter omitted the provision for relocation reimbursement and inserted, in its place, a signing bonus. The Letter stated the following:

“You are eligible to receive a signing bonus paid in three segments. The first will be distributed after successful completion of 3 months and will be paid out in the July 28th, 2017 paycheck the second after 6 months of successful employment to be paid out in the September 22nd, 2017 paycheck, both in the amount of a pre-tax gross sum of \$7,500, and the remaining balance will be in the paycheck following your 1st anniversary. That last amount will bring you to a total equal to the \$13,500 in your original offer.”

For the pay periods ending July 22 and September 16 of 2017, Mr. Hay received \$7,500, for a total signing bonus of \$15,000.

County Council did not pass an ordinance authorizing the human resource policy for executive and/or special compensation as is required by the County’s Charter. Therefore, the payment to James Hay in the amount of \$15,000 was an illegal expenditure of County funds.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against James D. Hay in the amount of \$15,000 and in favor of the Cuyahoga County General Fund, in the amount of \$15,000.

On November 6, 2018, James D. Hay entered into a settlement agreement with the County whereby he agreed to repay the \$15,000 in monthly installments.

We recommend that the County only effectuate human resource systems and policies through ordinances properly passed by the County Council.

County’s Response

The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit any Executive and/or special compensation. The County will adhere to this policy.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

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

Finding Number	2017-004
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Finding for Recovery Resolved Under Audit - Noncompliance

Section 302.01 of the Cuyahoga County Code "Adoption of Revised Human Resources Personnel Policies and Procedures Manual" states in part:

Council hereby adopts the amended version of the County's Human Resources Personnel Policies and Procedures Manual as effective for all County employees, and shall remain in force and effect and shall be followed by County employees under the authority of the County Council and the County Executive.

Section 303.01(A) of the Cuyahoga County Code provides that "All sections of Ohio Revised Code Chapter 124 and Ohio Administrative Code Chapter 123: I applicable to employees of Ohio counties that are not specifically amended or superseded by this Chapter, the Administrative Rules of the Personnel Review Commission as ratified and adopted by Council, and the County Personnel Policies and Procedures Manual as adopted by Council remain in full effect in their entirety."

On October 12, 2017, the Executive and Chief Talent Officer signed a document entitled "Executive and Special Compensation Procedural Guidelines" which was to provide certain employees with additional benefits that have never been established by ordinance, which includes lump sum signing pay and advanced exchange time. However, these Executive policies were not presented to Council for review and adoption by ordinance.

During 2017, eight employees were improperly granted advanced exchange time in accordance with the "Executive and Special Compensation Procedural Guidelines" described above.

County Council did not pass an ordinance regarding a policy for executive and/or special compensation. Therefore, the advance of exchange time to the employees was an illegal expenditure of County funds.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against the following employees for the amount indicated and in favor of the Cuyahoga County General Fund:

Employee	Exchange Time Hours	Dollar Value
Lisa Duliba	120	\$4,645
Thomas Sotak	40	2,020
Kiran Vasudevan	120	6,635
Delante Thomas	80	1,885
Catherine Tkachyl	80	3,200
Thomas Petek	160	8,846
Leon Harris	80	3,385
James Hay	240	17,309

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

Total	920	\$47,925
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2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number	2017-004
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(Continued)

Seven of the eight employees repaid the amount owed by using accrued vacation time as a substitute and the other employee used a payroll deduction to repay the amount.

We recommend that the County only effectuate human resource systems and policies through ordinances properly passed by the County Council.

County's Response

The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit advanced exchange time be given to new employees. The County will adhere to this policy. All eight employees repaid the amount owed to the County.

Finding Number	2017-005
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Finding for Recovery Repaid and Resolved Under Audit - Noncompliance

Section 6.01 of the County's Policies and Procedures Manual (PPM) provides the following in regards to the federal Fair Labor Standards Act (FLSA):

The FLSA is a federal law which requires that certain employees be paid at least the federal minimum wage for all hours worked and overtime for all hours worked over forty (40) hours in a workweek. It is County policy to comply with all requirements of the FLSA. In accordance with this policy, all positions with the County are categorized as either "non-exempt" or "exempt" based on the nature of the positions:

- Non-Exempt Employees - Non-exempt employees receive compensatory time or overtime for time worked beyond forty (40) hours in a workweek.
- Exempt Employees - Exempt employees do not receive compensatory time or overtime for time worked beyond forty (40) hours in a workweek. Subject to the provisions of 6.08 of this Manual, however, exempt employees may be eligible to receive exchange time for time worked beyond (40) hours.

In March 2018, County Council passed resolution 2018-0001, whereby Section 2 states the following:

"Council hereby ratifies and authorizes, as if the same were fully and duly authorized at the time of their occurrence, any and all payments made to county employees prior to the enactment of this ordinance which satisfy the following criteria:

1. The employee was designated as overtime exempt under Fair Labor Standards Act at the time the payment or payments were made
2. The employee was compensated at his or her regular rate for hours worked beyond forty (40) in a given work week or received premium pay for working on a county holiday;

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. The employee received prior authorization to receive such pay from a supervisor, director, or other officer of the county, on which he or she reasonably relied; and

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number	2017-005
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(Continued)

4. The employee actually worked the hours beyond forty (40) in a given week or the holiday for which he or she was compensated.

Although County Council retroactively approved exempt employees receiving payment of straight overtime for hours worked beyond forty (40) in a workweek and premium pay at time and one half for hours worked on a County holiday, ten exempt employees were incorrectly paid at time and one half for overtime hours worked on days that were not holidays.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against the following employees and in favor of the Cuyahoga County General Fund, in the amount of \$4,532:

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Employee	Amount
Reginald C. Barnes	\$ 157
Deborah Gheen	735
Theresa V. Harnegie	1,517
Leigh A. Harris	25
Tamika Pearson	84
Jonathan D. Zerulik	7
Marilynn R. Neff	6
Deanne L. Ittu	56
Jo-Anna C. Pugh-Fitzpatrick	1,370
Adreanne Russell	575
Total	\$4,532

The ten employees that received improper payments have subsequently made repayment(s) or have a formal repayment agreement in place.

We recommend that all compensation and/or issuances of exchange time be properly provided to employees for overtime hours worked in accordance with the provisions of the County's Policies and Procedures Manual.

County's Response

The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit exempt employees to be paid at time and one half for overtime hours worked on days there was not a holiday. The County will adhere to this policy. All ten employees either repaid or have a valid payment plan to repay the amount owed to the County.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. SNAP, TANF and Medicaid – Random Moment Sampling Weaknesses

Finding Number	2017-006		
CFDA Title and Number	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) CFDA# #10.561 Temporary Assistance for Needy Families (TANF), CFDA# 93.558 Medical Assistance Program (Medicaid; Title XIX), (CFDA# 93.778)		
Federal Award Identification Number / Year	CFDA# 10.561 - 172OH128Q7503 \ 2017 CFDA# 10.561 - 172OH102S2519 \ 2017 CFDA# 10.561 - 172OH102S2520 \ 2017 CFDA# 10.561 - 172OH102S2514 \ 2017 CFDA# 10.561 - 182OH128Q7503 \ 2018 CFDA# 10.561 - 182OH102S2520 \ 2018 CFDA# 10.561 - 182OH102S2514 \ 2018 CFDA# 93.558 - 1701OHTANF \ 2017 CFDA# 93.558 - 1801OHTANF \ 2018 CFDA# 93.778 - 1705OH5MAP \ 2017 CFDA# 93.778 – 1805OH5MAP \ 2018		
Federal Agency	U.S. Department of Agriculture U.S. Department of Health and Human Services		
Compliance Requirement	Activities Allowed or Unallowed		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness and Material Noncompliance

45 CFR § 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR Part 200. Furthermore, 2 CFR § 200.416 states, program costs must be identified and assigned to the benefitted activities on a reasonable and consistent basis. Additionally, 2 CFR § 200.430 indicates, random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

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

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2017-006
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(Continued)

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

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

A cross cutting test of 40 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services and the Child Support disclosed the four instances in which the Income Maintenance employee's respective supervisor/supervisor designee did not validate the observation moment response within the same twenty-four hour response period that is available to the employee. These instances affected the State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and Medical Assistance Program (Medicaid; Title XIX), which are major federal programs.

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

We recommend the Department of Health and Human Services develop procedures to ensure the supervisor/supervisor designee validates the employee's observation moment responses within the same twenty-four hour response period available to the employee.

County's Response

The RMS Policy is developed by the Ohio Department of Job & Family Services (ODJFS). The Department of Health and Human Services (DHHS) will schedule training with the RMS Administrator from ODJFS for all County DHHS Supervisors and RMS Coordinators in Child Support, Income Maintenance, and Social Services cost pools.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2. SNAP – Procurement Weaknesses

Finding Number	2017-007		
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 - 172OH128Q7503 \ 2017 CFDA# 10.561 - 172OH102S2519 \ 2017 CFDA# 10.561 - 172OH102S2520 \ 2017 CFDA# 10.561 - 172OH102S2514 \ 2017 CFDA# 10.561 - 182OH128Q7503 \ 2018 CFDA# 10.561 - 182OH102S2520 \ 2018 CFDA# 10.561 - 182OH102S2514 \ 2018		
Federal Agency	U.S. Department of Agriculture		
Compliance Requirement	Procurement and Suspension and Debarment		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness and Material Noncompliance

2 CFR § 400.1 gives regulatory effect to the US Department of Agriculture for 2 CFR § 180.305 which states that Non-Federal entities are generally prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. 2 CFR § 180.220 of the government-wide nonprocurement debarment and suspension guidance contains those additional limited circumstances. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions.

2 CFR § 180.300 provides that when a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

A test of eight vendors from the SNAP Program disclosed one instance (12.5%) in which the vendor received payments totaling more than \$25,000 and there was no evidence the Department of Health and Human Services checked the SAM Exclusions, collected a certification from the vendor, or added a clause or condition to the covered transaction with the vendor. This weakness indicates controls were not in place, at the time the contract was awarded and expenditures were made, to ensure that contractors suspended or debarred did not receive federal program monies.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2017-007
(Continued)	

We recommend the Department of Health and Human Services develop procedures for the above federal programs to ensure that, prior to contracting with a vendor that will be paid with federal funds, it is verified that the vendor is not suspended or debarred. Such can be done by checking the SAM Exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

County's Response

The Office of Procurement and Diversity (OPD) created a new Debarment/ Suspension Verification form in August 2018 that requires staff to check the County's Inspector General Debarment and Suspension list as well as the Federal Debarment list. This list is required to be used by the Department of Health and Human Services in their purchases.

3. Home Investment Partnership Program and Community Development Block Grant – Reporting Deficiency

Finding Number	2017-008		
CFDA Title and Number	Home Investment Partnership Program - CFDA# 14.239 Community Development Block Grant - CFDA# 14.218		
Federal Award Identification Number / Year	346000817 – 2017		
Federal Agency	U. S. Department of Housing and Urban Development		
Compliance Requirement	Reporting		
Pass-Through Entity	N/A		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness and Material Noncompliance

2 CFR § 1200.1 gives regulatory effect to the Department of Housing and Urban Development (HUD) for 24 CFR § 91.520(a) which states that each jurisdiction that has an approved consolidated plan shall annually review and report, in a form prescribed by HUD, on the progress it has made in carrying out its strategic plan and its action plan. The performance report must include a description of the resources made available, the investment of available resources, the geographic distribution and location of investments, the families and persons assisted (including the racial and ethnic status of persons assisted), actions taken to affirmatively further fair housing, and other actions indicated in the strategic plan and the action plan. This performance report shall be submitted to HUD within 90 days after the close of the jurisdiction's program year.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2017-008
(Continued)	

The Department of Development received federal funding from the U. S. Department of Housing and Urban Development for the Home Investment Partnership Program and Community Development Block Grant for the program year ending December 31, 2017. As a result, a Consolidated Annual Performance and Evaluation Report (CAPER) was to be filed for both federal programs with the U. S. Department of Housing and Urban Development 90 days after the close of the program year. The CAPER was to be filed on March 3, 2018 but has yet to be filed for either federal program as of the date of this report.

This weakens the ability of the Federal government and County to monitor program year activities and to demonstrate compliance with program requirements, and it may affect future program funding.

We recommend that controls be developed to ensure the CAPER for the Home Investment Partnership Program and Community Development Block Grant is filed with the Ohio Department of Housing and Urban Development 90 days after the close of the program year.

County's Response

The 2017 CAPER will be submitted to the Columbus Office of the U.S. Department of Housing and Urban Development (HUD) by September 30, 2018. Development spoke with representative of HUD as recently as the week of September 14, 2018 and got a verbal extension from HUD for the 2017 CAPER due to staffing changes. On July 26, 2018, CD/Housing staff participated in a HUD webinar on setting up and completing the CAPER. In addition, the Department, including the Deputy Chief, now has a calendaring protocol in place to assure that the 2018 CAPER will be submitted by March 31, 2019.

4. SNAP - Questionable Expenditures

Finding Number	2017-009		
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 - 172OH128Q7503 \ 2017 CFDA# 10.561 - 172OH102S2519 \ 2017 CFDA# 10.561 - 172OH102S2520 \ 2017 CFDA# 10.561 - 172OH102S2514 \ 2017 CFDA# 10.561 - 182OH128Q7503 \ 2018 CFDA# 10.561 - 182OH102S2520 \ 2018 CFDA# 10.561 - 182OH102S2514 \ 2018		
Federal Agency	U.S. Department of Agriculture		
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs / Cost Principles		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Material Weakness and Material Noncompliance and Questioned Cost

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2017-009
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(Continued)

7 CFR Part 277 states that "funds made available for administrative costs must be used to screen and certify applicants for program benefits, issue benefits to eligible households, conduct fraud investigations and prosecutions, provide fair hearings to households for which benefits have been denied or terminated, conduct nutrition education activities, prepare financial and special reports, operate automated data processing (ADP) systems, monitor subrecipients (where applicable), and otherwise administer the program. Portions of the award made available for specific purposes, such as ADP systems development or Employment and Training (E&T) activities must be used for such purposes."

The Department of Health and Human Services (HHS) utilizes the FAMIS 181 report as the source for entering expenditure transactions into CFIS Web. However, some transactions unrelated to the SNAP Program (Code H08300) are temporarily posted into CFIS Web under the SNAP Program (CFIS Project code 281) and reallocated monthly to the proper program(s). The transactions posted temporarily must be eliminated or it will inflate the program expenditures.

A test of 25 direct SNAP expenditures totaling \$807,197 disclosed six instances (24%) totaling \$277,170 in which unallowable expenditures were charged to the SNAP Program. This occurred when HHS failed to post the December 2017 reallocation adjustments into CFIS Web (Project Code 281), to eliminate expenditures unrelated to the Snap Program. A review of the December 2017 FAMIS 181 Report compared to the CFIS Web also disclosed an additional \$203,591 of unallowable expenditure transactions posted to the SNAP Program. As a result, there is a total known questioned cost of \$480,761. All other monthly reallocation of expenditures were properly posted into CFIS Web.

We also noted two instances in which a Health and Human Services Contract Specialist incorrectly calculated the FAET / SNAP monthly placement percentages for April and September. This resulted in \$25,241 being overcharged to the SNAP E&T Grant. As a result, there is a known questioned cost of \$25,241.

These weaknesses resulted in unallowable costs being charged to the federal program without being detected by the internal control system.

We recommend that monitoring controls be implemented to ensure the monthly reallocation of expenditures charged to CFIS Web Project Code 281 (SNAP E&T) is performed and the SNAP E&T monthly placement percentages are properly calculated.

County's Response

These questionable expenditures from December 2017 were corrected in July 2018 (these are federal fiscal year 2018 expenditures). The December 2017 Schedule of Reallocated Expenditures was completed but not posted in CFIS. DHHS will add the Schedule of Reallocated Expenditures to the Monthly Checklist that is approved before each month is closed.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

5. SNAP and Medicaid Federal Programs – Posting Errors in State System

Finding Number	2017-010		
CFDA Title and Number	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA #10.561 Medical Assistance Program (Medicaid), CFDA #93.778		
Federal Award Identification Number / Year	CFDA# 10.561 - 172OH128Q7503 \ 2017 CFDA# 10.561 - 172OH102S2519 \ 2017 CFDA# 10.561 - 172OH102S2520 \ 2017 CFDA# 10.561 - 172OH102S2514 \ 2017 CFDA# 10.561 - 182OH128Q7503 \ 2018 CFDA# 10.561 - 182OH102S2520 \ 2018 CFDA# 10.561 - 182OH102S2514 \ 2018 CFDA# 93.778 - 1705OH5MAP \ 2017 CFDA# 93.778 – 1805OH5MAP \ 2018		
Federal Agency	U.S. Department of Agriculture U.S. Department of Health and Human Services		
Compliance Requirement	Reporting		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number (if repeat)	2016-004

Material Weakness and Material Noncompliance

45 CFR. § 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 its pass through agencies such as 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 into CFIS Web (CR) System (County Finance Information System).

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2017-010
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(Continued)

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 2017, the first and fourth quarters Mandated Share amounts were erroneously posted to JFS Project Code 905 - Children Services Transfer instead of JFS Project Code 900 – Mandated Share in the CFIS Web (CR) System. This resulted in \$1,730,608 and \$1,705,891 in posting errors.

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

We recommend that formal procedures be developed to ensure the Mandated Share funding is properly entered into the CFIS Web (CR) System. The procedures should include formal written review / approval of the data entered into CFIS Web (CR) System by the appropriate supervisor.

County's Response

These posting errors were corrected in July 2018. Currently, the Office of Budget & Management posts Mandated Share payments and Health & Human Services Levy subsidies to the same subobject. DHHS will request the Fiscal Office establish a new revenue subobject titled Mandated Share to capture the payments respectively and ensure Mandated Share payments are coded properly.

6. Adoption Assistance and Foster Care - Random Moment Sampling Weaknesses

Finding Number	2017-011		
CFDA Title and Number	Adoption Assistance (Title IV-E), CFDA# 93.659 Foster Care (Title IV-E), CFDA# 93.658		
Federal Award Identification Number / Year	CFDA# 93.659 - 1701OHADPT / 2017 1801OHADPT / 2018 CFDA# 93.658 - 1701OHFOST / 2017 1801OHFOST / 2018		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	Activities Allowed or Unallowed		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number (if repeat)	

Other Federal Noncompliance Finding – Activities Allowed or Unallowed

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2017-011
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(Continued)

45 CFR Section 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR Part 200. Furthermore, 2 CFR 200.416 states, program costs must be identified and assigned to the benefitted activities on a reasonable and consistent basis. Additionally, 2 CFR 200.430 indicates, random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

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

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

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

As reported in finding 2017-006, a cross cutting test of 40 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services and the Child Support was performed. The test also disclosed errors related to the Adoption Assistance and Foster Care, which are non-major federal programs. The errors were as follows:

- One instance where the Social Services RMS Coordinator did not review and approve by accepting the observation moment response within forty-eight hours.
- Five instances where the Social Services employee's respective supervisor/supervisor designees did not validate the observation moment responses within the same twenty-four hour response period that is available to the employee.
- Three instances where the Social Services employees did not respond to the observation moment when they were required to respond within the twenty-four hour response period.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2017
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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Finding Number	2017-011
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(Continued)

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

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

We recommend the Department of Health and Human Services develop procedures to ensure the Social Services RMS Coordinator reviews and approves by accepting all observation moment responses within forty-eight hours and the supervisor/supervisor designee should validate the employee's observation moment responses within the same twenty-four hour response period available to the employee.

County's Response

The RMS Policy is developed by Ohio Department of Job & Family Services (ODJFS). DHHS will schedule training with the RMS Administrator from ODJFS for all county RMS Coordinators, and employees in Child Support, Income Maintenance and Social Services cost pools.



**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
FOR THE YEAR ENDED DECEMBER 31, 2017**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1			2
2017-001	The County worked with Plante Moran to reconcile the County's bank balances to book as of December 31, 2017. A write off adjustment has been identified and needs to be approved by Council. The County is continuing to work on a monthly bank reconciliation process for 2018 that identifies all variances and timing issues. The Fiscal Office is working closely with the Treasurer's Office to identify and eliminate timing differences by implementing new cutoff procedures.	12/2018	Angie Rich Amy Himmelein Rich Petrunyak
2017-002	Development has hired a new Deputy Chief of Economic Development and Loan Portfolio Manager. These employees have begun implementing the recommendations outlined by the Inspector General's Office and Ernst & Young to ensure economic development loans are properly recorded and tracked.	12/2018	Ted Carter Greg Huth
2017-003	The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit any Executive and/or special compensation. The County will adhere to this policy.	9/2018	Douglas Dykes
2017-004	The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit advanced exchange time be given to new employees. The County will adhere to this policy. All eight employees repaid the amount owed to the County.	9/2018	Douglas Dykes
2017-005	The County adopted a new Employee Handbook on March 27, 2018. The new handbook does not permit exempt employees to be paid at time and one half for overtime hours worked on days there was not a holiday. The County will adhere to this policy. All ten employees either repaid or have a valid payment plan to repay the amount owed to the County.	9/2018	Douglas Dykes
	The RMS Policy is developed by the Ohio	12/2018	Walter

2017-006	Department of Job & Family Services (ODJFS). DHHS will schedule training with the RMS Administrator from ODJFS for all County DHHS Supervisors and RMS Coordinators in Child Support, Income Maintenance, and Social Services cost pools.		Parfejewiec
2017-007	The Office of Procurement and Diversity (OPD) created a new Debarment/ Suspension Verification form in August 2018 that requires staff to check the County's Inspector General Debarment and Suspension list as well as the Federal Debarment list.	8/2018	Walter Parfejewiec
2017-008	The 2017 CAPER will be submitted to the Columbus Office of the U.S. Department of Housing and Urban Development (HUD) by September 30, 2018. Development spoke with representative of HUD as recently as the week of September 14, 2018 and got a verbal extension from HUD for the 2017 CAPER due to staffing changes. On July 26, 2018, CD/Housing staff participated in a HUD webinar on setting up and completing the CAPER. In addition, the Department, including the Deputy Chief, now has a calendaring protocol in place to assure that the 2018 CAPER will be submitted by March 31, 2019.	3/2019	Ted Carter Greg Huth
2017-009	These questionable expenditures from December, 2017 were corrected in July, 2018 (these are federal fiscal year 2018 expenditures). The December, 2017 Schedule of Reallocated Expenditures was completed but not posted in CFIS. DHHS will add the Schedule of Reallocated Expenditures to the Monthly Checklist that is approved before each month is closed.	7/2018	Walter Parfejewiec
2017-010	These posting errors were corrected in July, 2018. Currently, the Office of Budget & Management posts Mandated Share payments and Health & Human Services Levy subsidies to the same subobject. DHHS will request the Fiscal Office establish a new revenue subobject titled Mandated Share to capture the payments respectively and ensure Mandated Share payments are coded properly.	12/2018	Walter Parfejewiec
2017-011	The RMS Policy is developed by Ohio Department of Job & Family Services (ODJFS). DHHS will schedule training with the RMS Administrator from ODJFS for all county RMS Coordinators, and employees in Child Support, Income Maintenance and Social Services cost pools.	12/2018	Walter Parfejewiec



CUYAHOGA COUNTY, OHIO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	There is an unreconciled book over bank balance difference reflected in the year-end reconciliation (2013 – initial year of finding).	Partially Corrected	The County worked with Plante Moran to reconcile the County's bank balances to book as of December 31, 2017. A write off adjustment has been identified and needs to be approved by Council. The County is continuing to work on a monthly bank reconciliation process for 2018 that identifies all variances and timing issues. The Fiscal Office is working closely with the Treasurer's Office to identify and eliminate timing differences by implementing new cutoff procedures.
2016-002	Formal Policies and Procedures on Department of Development Loans established & adopted along with the proper use of the Portfol computer system.	Partially Corrected	Development has hired a new Deputy Chief of Economic Development and Loan Portfolio Manager. These employees have begun implementing the recommendations outlined by the Inspector General's Office and Ernst & Young to ensure economic development loans are properly recorded and tracked.
2016-003	Several funds had appropriations in excess of total estimated resources, contrary to Ohio Rev. Code § 5705.39 (2010 – initial year of finding).	Corrective Action Taken and Finding is Fully Corrected	

CUYAHOGA COUNTY, OHIO
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2017

Finding Number	Finding Summary	Status	Additional Information
2016-004	Mandated Shares were improperly posted to the State's CFIS computer system for the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) and Medical Assistance Program (Medicaid) Grants.	Partially Corrected	These posting errors were corrected in July, 2018. Currently, the Office of Budget & Management posts Mandated Share payments and Health & Human Services Levy subsidies to the same sub-object. DHHS will request the Fiscal Office establish a new revenue sub-object titled Mandated Share to capture the payments respectively and ensure Mandated Share payments are coded properly.
2016-005	Period of performance was improperly recorded in the State's CFIS reporting system for the Supplemental Nutrition Assistance Program (SNAP).	Corrective Action Taken and Finding is Fully Corrected	
2016-006	Several errors were noted on the County's Schedule of Expenditures of Federal Award for two major program (Foster Care and Social Service Block Grant) as well as three non-major grants (2013 – initial year of finding)	Partially Corrected	The County continues to work on correcting this issue as evidenced by the comment being moved to the management letter. The Fiscal Grants Coordinator continues to work with Agencies regarding grant management processes.

CUYAHOGA COUNTY, Ohio



Comprehensive Annual Financial Report
For the Year Ended December 31, 2017

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Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



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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Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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September 28, 2018

**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, 2017. 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, 2017, 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, 2017 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. Cleveland Metroparks often referred to as the "Emerald Necklace" is the network of 18 park reservations that span over 23,000 acres and includes 300 miles of walking, biking, and horse trails as well as eight lakefront parks, six nature education and visitor centers, eight golf courses, 50 playgrounds, and 23 fishing areas. Several of the park reservations are adjacent to the Cuyahoga Valley National Park, which is the only national park in Ohio. Additionally, Cleveland Metroparks operates and manages a zoo located on 183 rolling acres, which features a rainforest, numerous animal exhibits, and several educational programs for all ages.

Sports fans and other entertainment enthusiasts enjoy attending events, dining, shopping, and lodging in the Gateway District, which welcomes approximately five million visitors per year making it the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland 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. 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 first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. However, the borders of the County were not finalized until 1843. The County covers an area of 459.8 square miles containing 57 cities and villages, the largest of which is the City of Cleveland, the County seat, as well as two townships. Based on the 2010 census, the County's population was 1,280,122 and the estimated population for 2017 is 1,248,514.

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, Cleveland Metroparks (park and recreation facilities and programs), the Greater Cleveland Regional Transit Authority (mass transit), the Cleveland-Cuyahoga County Port Authority (lake port facilities and economic development activities), the Cuyahoga Community College District (two-year community college), the Cuyahoga County Library District (library facilities), the Cuyahoga County Board of Health (public health and wellness), Cuyahoga County Solid Waste Management District (solid waste management), the Cuyahoga Metropolitan Housing Authority (low-income housing), the Northeast Ohio Regional Sewer District (wastewater collection and treatment) and the Cuyahoga Arts & Culture (support for the arts).

Organizations that are legally separate from the County are included as a component unit if the County's elected officials appoint a voting majority of the organization's governing body and (1) The County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the County's reporting entity is provided in Notes 1, 2, 25, 26, 28 and 29.

Government Structure

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

In the November 2010 General Election, the first County Executive and 11 member County Council were elected. Their terms commenced January 1, 2011, with the County Executive and six members of Council serving a four-year term and five members serving a two-year term. In 2013, the five Council seats whose terms had expired were then elected to a four-year term, staggered with the other six members of Council.

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

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

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

ECONOMIC OUTLOOK AND CONDITIONS

Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxpayers. A sales tax rate of 8.0 percent is collected by the State of Ohio on sales made in Cuyahoga County. The tax 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 2018 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 2017, the County's average unemployment rate was 4.9 percent, down

from 5.4 percent a year ago, which ranks the County 43rd amongst the other 88 counties in Ohio. Ohio's average unemployment rate, at 5.0 percent in December 2017 was slightly higher than reported in December 2016. The national average unemployment rate fell from 4.9 percent in 2016 to 4.4 percent in 2017.

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 (RNC). The hotel is connected below ground to the Huntington Convention Center of Cleveland and to the Global Center for Health Innovation. Together, the three county-owned buildings serve as a center for innovation, collaboration, and a platform for large events. They put Cleveland in position to compete on a national and international level for trade shows and convention business. The County believes these three facilities will serve as the catalyst for bringing new economic activity to Cuyahoga County, all while strengthening the region's national reputation and laying a new foundation for continued development. For example, the RNC had almost a \$200 million dollar impact on the regional economy and provided a platform for long-term financial impact. The RNC infused revenue into the economy that would not have otherwise been realized, and it launched Cleveland on a national and international trajectory in regard to awareness and reputation.

After a fifteen month, \$50 million renovation, Public Square reopened to the public on June 30, 2016. 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 five corporations with annual revenues of more than one billion dollars in 2017. These corporations include Progressive, The Sherwin Williams Company, Parker-Hannifin Corporation, TravelCenters of America, and KeyCorp.

LONG-TERM FINANCIAL PLAN

Detailed provisions regulating the County's budget, tax levies, and appropriations are set forth in the County Charter and the Ohio Revised Code. Under the County Charter, the County Executive is required to submit a proposed two-year budget to County Council prior to the start of the next fiscal year. In accordance with State law, the Council must adopt a permanent appropriation measure for a fiscal year by April 1 and may adopt a temporary appropriation measure for the fiscal year to provide for expenditures from January 1 until the permanent appropriation measure is adopted. The County has maintained a policy of adopting the budget before the start of the current fiscal year.

The County Administration and Council have established a policy of maintaining a five year capital improvement plan for capital expenditures. It is updated by the administration and reviewed by Council during biennial budget hearings. The five year plan includes capital expenditures for new buildings and improvements, roads and bridges, sanitary sewers, the county airport, and various types of equipment. This enables a discussion on financing these items two or three years before they are needed and allows the County to accommodate scheduled capital replacements as well as emergency expenditures without unduly burdening or restructuring the current year budget.

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 custodial funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the character level (personnel, 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, human resources, 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 and throughout 2019.

STRATEGIC PLAN

The County developed its first strategic plan since voters approved a new charter form of government in 2009 to guide and promote future growth. The plan includes initiatives tied to five strategic focuses: regional growth, economic opportunity, individual well-being, superior services, and cross-section resources. The plan seeks to answer three questions: Where are we going as a region? Who is our customer? Are we creating value for our customer?

Regional Growth

The County's strategic priorities for regional growth will ensure that our region is economically competitive, our businesses are growing and profitable, and our community is vibrant, dynamic and diverse. The County is committed to growing our region's presence in the healthcare technology sector. Currently, there are over 700 bioscience related companies employing more than 230,000 individuals in Northeast Ohio.

The County is strategically marketing the Global Center for Health Innovation (GCHI) to attract bioscience related companies to the region. In 2017, the County helped recruit two and retain four innovative medical companies. These projects have created over 250 new jobs and retained 80 jobs in the County.

Economic Opportunity

The County is committed to promoting the economic well-being and prosperity of its residents. The County's strategic priorities for economic growth include every child is ready for school on the first day of Kindergarten, every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success, and every resident is on a path to upward mobility and career advancement.

The Cuyahoga County Department of Development launched a new SkillUp Service to assist employers with identifying skilled jobs and training pathways to help employees acquire the necessary skills for the business's open positions. The County appropriated approximately \$4.5 million in funding for this service in 2017. Since the initiative began in February 2017, the SkillUp advisory team has provided personalized training solutions to 38 businesses in Cuyahoga County and servicing over 900 individuals. Additionally, participating workers have experienced annualized median wage increases of about 11.1percent.

Individual Well-Being

The County's strategic priorities for individual well-being include all residents are safe, supported, and able to care for themselves, all people have equal access to justice, and all are valued, respected, and heard. The County will achieve these goals by implementing a Department of Health and Human Services' strategic plan, developing a coordinated approach to combat the opioid epidemic, and establishing regional jail operations.

The impact of the opioid epidemic has caused a devastating chain reaction to our residents, our region, and our safety and justice services. The County's Division of Children and Family Services (DCFS) reported 483 cases of drug exposed babies in 2016 and the number increased to 535 in 2017. Over 2,100 children and teens are in temporary or permanent custody of the County – the highest since 2011. To make matters even more challenging, there has been a decline in foster homes and in-network foster homes. In the face of this crisis, the County remains committed to fighting this crisis by fighting the pharmaceutical companies head on, funding rehabilitation services, and spreading the word about the dangers of opioid prescriptions.

Superior Services

The County is committed to running a government that is efficient, effective, and that gets results. The County's strategic priorities for providing superior services to residents, businesses, political subdivisions, and other stakeholders include maintaining financial strength and operational efficiencies, providing a superior customer experience, and making Cuyahoga County an employer of choice.

The County offers a variety of public works, safety, master planning, and information technology services to municipalities throughout the region. Some of these services include road and bridge work, sewer services, Ready Notify mass notification system, emergency management certifications, Sheriff Department impact units, master planning, and web design, development and hosting solutions.

Cross-Sector Resources

The County is determined to mobilize cross-sector resources to drive collaboration among regional partners, co-create systems-level solutions, and make a difference in everything we do. In an era of rising public expectations and declining resources, the County is creating new partnerships with the private and community organizations that are both transactional and relational, relying not only on contracting but also shared resources, risks, and decision-making processes.

In 2017, Cuyahoga Job and Family Services (CJFS) began focusing on laying a foundation for better customer experience, with a focus of improving the speed, quality, and efficiency of the agency. The new model that CJFS adopted will eventually lead to a fully operational call center, where cross-trained caseworkers answer in-bound calls related to Medicaid, Food Assistance (also called SNAP), and Ohio Works First (OWF) Cash Assistance program. The agency's primary metric for success is whether the caseworker was able to respond to the customer's request in one phone call. The call center achieved an impressive 85 percent first-time resolution rate. Based on the success of the call center pilot, the County has expanded the program to include all services offered by CJFS and is working closely with the State to increase capacity for eligibility and maintenance of SNAP and other benefits via the call center instead of in-person visits.

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:

- Quicken Loans Arena (the Q Arena) Transformation Project is a \$140 million upgrade that will dramatically alter the facility's appearance and will make the 22 year old arena more competitive to attract special events. The renovations include modernizing the Q Arena with a glass front, public gathering spaces, and dining areas that allow visitors to watch the game while they eat. The County entered into a partnership with the City of Cleveland and Destination Cleveland to provide \$70 million of the funding, while the other \$70 million was funded by the Cleveland Cavaliers (the Cavs) and the Q Arena. The public funding is generated with no new or increased taxes to residents. The County anticipates this project to generate an additional \$20 million in tax revenues, with \$15 million going to the City and \$5 million going to the County. Additionally, the Cavs have agreed to extend their lease by another seven years, which keep the team in Cleveland and avoid the need to build a new \$600 to \$800 million facility until 2034.
- Cuyahoga County reached an agreement with the City of Cleveland to undertake the city's housing and booking jail operations and purchase the city's police headquarters located in the downtown Justice Center. The County will buy the police headquarters for \$9.25 million and the title to the building will transfer in 2018. The County will charge the city \$99 per day to provide board and care for approximately 160 prisoners. The city will also pay \$5.6 million to the County to cover nine months of operational costs and improvements.

The agreement is part of a regionalized jail system in the County that continues to be a top priority. The agreement will eliminate costly duplication and save money for the city while being cost neutral

to the County. This agreement enhances quality of service to inmates and extends opportunities for person sentenced for misdemeanor to obtain reentry programming and services, such as job skill training and employment services. The agreement also increases accessibility to substance abuse, mental health, and other medical services.

- The County's Public Works Department was instrumental in bringing two new Amazon Fulfillment Centers to our region. Public Works provided funds, design assistance, and construction management of the public improvements including roadway widening, striping, and signalization along several surrounding roads for the two separate fulfillment centers. Both centers will employ Amazon workers to pick, pack, and ship customer items such as electronics, books, housewares, and toys. The County anticipates these two centers to generate approximately 3,000 jobs and provide additional direct and indirect economic impact to the region.
- In 2017, the County provided 2,600 new high quality preschool slots for children, more than fulfilling a 2016 pledge to add 2,000 slots to expand the county's successful and award-winning Universal Pre-Kindergarten program. Universal Pre-Kindergarten is a transformational priority to improve the quality of life and future of our community. The County secured \$10 million in new public dollars and \$12.8 million in private investment to fund the expansion of this program.
- 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 and Bridge Fund, which is a dedicated fund to partner with municipalities to extend the useful life of pavements on County roads by encouraging routine maintenance. In 2017, Public Works awarded approximately \$15.4 million among 39 local municipalities and villages.
- An innovative partnership between Cuyahoga County, the Cuyahoga County Public Library, and the Cleveland Public Library ensures that County residents can conveniently access benefit resources while connecting with education and workforce development programs at the library. Services that residents can access include benefit applications for cash, food, medical, and child care assistance, basic skills education, high school equivalency test preparation, and digital literacy. By offering all of these services at local library branches, the County is removing barriers to services, as residents will not have to go to separate locations to obtain County services.
- The County established an Animal Abuse Registry that is managed by the Cuyahoga County Sheriff's Department. Individuals convicted of felony animal abuse in Cuyahoga County are listed on the registry, and are prohibited from purchasing, adopting, or harboring a companion animal within the County. The registry is a tool for law enforcement, animal shelters, humane societies, dog kennels, animal rescue agencies, pet stores, and others who seek to ensure all pets are placed in safe and caring homes.

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, 2016. 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,

A handwritten signature in blue ink, appearing to read "Dgk", is positioned above the printed name.

Dennis G. Kennedy, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio

*Principal Officials
December 31, 2017*

Elected Officials

County Council

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

Other Elected Officials

County Executive.....Armond Budish
County Prosecutor.....Michael C. O'Malley

Court Elected Officials

Eighth District Court of Appeals Judge Eileen A. Gallagher, Administrative
Judge Patricia Ann Blackmon Judge Mary J. Boyle
Judge Frank D. Celebrezze Judge Eileen T. Gallagher
Judge Sean C. Gallagher Judge Larry A. Jones, Sr.
Judge Kathleen A. Keough 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 Pamela A. Barker
Judge Janet R. Burnside Judge Deena R. Calabrese
Judge Maureen E. Clancy Judge Cassandra Collier Williams
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 Kelly A. Gallagher
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 Sherrie M. Miday Judge John P. O'Donnell
Judge Joseph D. Russo Judge Michael J. Russo
Judge Nancy M. Russo Judge Shirley Strickland Saffold
Judge Michael P. Shaughnessy Judge Brendan J. Sheehan
Judge John D. Sutula Judge Kathleen A. Sutula
Judge Joan C. Synenberg

(continued)

Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2017

Domestic Relations	Judge Leslie Ann Celebrezze, Administrative Judge
Judge Rosemary Grdina Gold	Judge Francine B. Goldberg
Judge Tonya R. Jones	Judge Diane M. Palos
Probate Court	Anthony J. Russo, Presiding Judge
	Judge Laura J. Gallagher
Juvenile Court	Judge Kristin 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 Byrd
County Treasurer	W. Christopher Murray, II
Director of Development	Theodore N. Carter
Director of Internal Audit	Cory A. Swaisgood
Director of Law	Robert J. Triozzi
Director of Health and Human Services	Walter Parfejewiec
Director of Public Works	Michael W. Dever
Fiscal Officer	Dennis G. Kennedy
Medical Examiner	Dr. Thomas P. Gilson
Sheriff	Clifford Pinkney



Government Finance Officers Association

**Certificate of
Achievement
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in Financial
Reporting**

Presented to

**Cuyahoga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

Cuyahoga County
2079 East Ninth Street
Cleveland, Ohio 44115

To Armond Budish, Cuyahoga County Executive and Members of County 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, 2017, 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 86.4 percent, 88.1 percent, and 96.9 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the MetroHealth System, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund and the County Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2017, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No.84, "*Fiduciary Activities*". We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 statements 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 we 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 in 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 September 28, 2018, 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 fluid and cursive, with the first name "Dave" and last name "Yost" clearly legible.

Dave Yost
Auditor of State
Columbus, Ohio

September 28, 2018

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(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, 2017. 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 2017 are as follows:

- In furtherance of its economic development mission, the County issued \$140,955,000 of sales tax revenue bonds to fund the Quicken Loans Arena renovation project. As a result the arena will be better suited to host more large scale events and the Cavaliers have extended their lease until 2034.
- The County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, "Fiduciary Activities." This standard establishes criteria for identifying fiduciary activities of the County. Accordingly, only transactions that meet these new criteria are reported within the fiduciary funds and all other activity is now reported within other County funds.

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 2017?" 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, 2017
(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 2017 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 2017, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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) capital projects fund.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(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 fund is the sanitary engineer fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions.

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2017 compared to 2016:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$1,820,180	\$1,736,696	\$66,228	\$75,301	\$1,886,408	\$1,811,997
Capital Assets, Net	1,314,256	1,326,766	60,759	55,388	1,375,015	1,382,154
<i>Total Assets</i>	<u>3,134,436</u>	<u>3,063,462</u>	<u>126,987</u>	<u>130,689</u>	<u>3,261,423</u>	<u>3,194,151</u>
Deferred Outflows of Resources						
Pension	250,919	195,956	5,170	4,039	256,089	199,995
Deferred Amount on Refunding	1,644	1,850	0	0	1,644	1,850
<i>Total Deferred Outflows of Resources</i>	<u>252,563</u>	<u>197,806</u>	<u>5,170</u>	<u>4,039</u>	<u>257,733</u>	<u>201,845</u>
Liabilities						
Current Liabilities	78,707	81,559	944	2,996	79,651	84,555
Long-term Liabilities						
Due within one Year	89,896	81,713	842	929	90,738	82,642
Due in More than one Year						
Net Pension Liability	651,435	515,421	13,371	10,435	664,806	525,856
Other Amounts	1,482,638	1,423,370	10,712	10,581	1,493,350	1,433,951
<i>Total Liabilities</i>	<u>2,302,676</u>	<u>2,102,063</u>	<u>25,869</u>	<u>24,941</u>	<u>2,328,545</u>	<u>2,127,004</u>
Deferred Inflows of Resources						
Pension	13,552	14,077	195	202	13,747	14,279
Property Taxes	348,313	342,250	0	0	348,313	342,250
<i>Total Deferred Inflows of Resources</i>	<u>361,865</u>	<u>356,327</u>	<u>195</u>	<u>202</u>	<u>362,060</u>	<u>356,529</u>
Net Position						
Net Investment in Capital Assets	412,734	409,411	49,738	43,313	462,472	452,724
Restricted	563,649	599,554	0	0	563,649	599,554
Unrestricted (Deficit)	(253,925)	(206,087)	56,355	66,272	(197,570)	(139,815)
<i>Total Net Position</i>	<u>\$722,458</u>	<u>\$802,878</u>	<u>\$106,093</u>	<u>\$109,585</u>	<u>\$828,551</u>	<u>\$912,463</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2017 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, 2017
(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 2017 was due to the change in assumptions used in the latest actuarial valuation 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.

In addition to the increases mentioned above, governmental activities long term liabilities increased for the issuance of \$140,955,000 in sales tax revenue bonds. Current assets and current liabilities in business-type activities decreased as construction to the Huntington Park parking garage continued and was nearing completion.

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 2017 and 2016:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services and						
Operating Assessments	\$160,104	\$168,700	\$29,748	\$31,918	\$189,852	\$200,618
Operating Grants, Contributions						
and Interest	392,282	435,149	0	0	392,282	435,149
Capital Grants and Contributions	48,269	44,672	2,544	1,583	50,813	46,255
<i>Total Program Revenues</i>	<u>600,655</u>	<u>648,521</u>	<u>32,292</u>	<u>33,501</u>	<u>632,947</u>	<u>682,022</u>
General Revenues						
Property Taxes	350,698	320,025	0	0	350,698	320,025
Sales Taxes	262,295	278,394	391	0	262,686	278,394
Hotel/Lodging Taxes	23,487	29,521	0	0	23,487	29,521
Excise Tax	14,087	13,821	0	0	14,087	13,821
Payments in Lieu of Taxes	15,702	15,971	0	0	15,702	15,971
Grants and Entitlements	45,532	40,265	0	0	45,532	40,265
Gain on Sale of Capital Assets	45	9	0	16	45	25
Unrestricted Contributions	31	27	0	0	31	27
Interest	8,280	9,721	0	0	8,280	9,721
Other	19,108	16,374	218	266	19,326	16,640
<i>Total General Revenues</i>	<u>739,265</u>	<u>724,128</u>	<u>609</u>	<u>282</u>	<u>739,874</u>	<u>724,410</u>
<i>Total Revenues</i>	<u>1,339,920</u>	<u>1,372,649</u>	<u>32,901</u>	<u>33,783</u>	<u>1,372,821</u>	<u>1,406,432</u>
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	139,406	134,584	0	0	139,406	134,584
External Portion	12,560	28,842	0	0	12,560	28,842
Judicial	429,934	387,347	0	0	429,934	387,347
Public Works	56,637	55,039	0	0	56,637	55,039
Health and Safety	116,997	114,084	0	0	116,997	114,084
Social Services	520,651	504,455	0	0	520,651	504,455
Community Development	80,822	87,464	0	0	80,822	87,464
Interest and Fiscal Charges	63,744	66,742	0	0	63,744	66,742
Sanitary Engineer	0	0	29,545	26,324	29,545	26,324
Airport	0	0	2,227	1,517	2,227	1,517
Parking Garage	0	0	3,280	2,007	3,280	2,007
Information Systems	0	0	930	1,073	930	1,073
<i>Total Program Expenses</i>	<u>1,420,751</u>	<u>1,378,557</u>	<u>35,982</u>	<u>30,921</u>	<u>1,456,733</u>	<u>1,409,478</u>
<i>Increase (Decrease) in Net</i>						
<i>Position before Transfers</i>	(80,831)	(5,908)	(3,081)	2,862	(83,912)	(3,046)
Transfers	411	(1,238)	(411)	1,238	0	0
<i>Change in Net Position</i>	<u>(80,420)</u>	<u>(7,146)</u>	<u>(3,492)</u>	<u>4,100</u>	<u>(83,912)</u>	<u>(3,046)</u>
Net Position Beginning of Year	802,878	810,024	109,585	105,485	912,463	915,509
Net Position End of Year	<u>\$722,458</u>	<u>\$802,878</u>	<u>\$106,093</u>	<u>\$109,585</u>	<u>\$828,551</u>	<u>\$912,463</u>

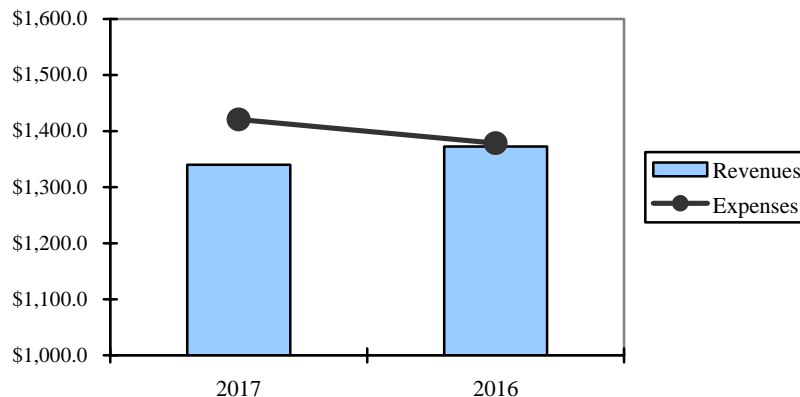
Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Overall, total revenues and total expenses remained constant from 2016 to 2017. Several items to note include the following activities.

- Property tax revenue increased due to a decrease in outstanding delinquent property taxes throughout the year.
- Operating grants, contributions and interest revenue decreased because less external funding was received for human service programs.
- Legislative and executive external portion expenses decreased due to less governments participating in the County's regionalization health care program.
- Judicial expenses increased mainly due to the change in assumptions for net pension liability as mentioned above.

Graph 1
Governmental Revenues and Expenses
(In Millions)

	2017	2016
Revenues	\$1,339.9	\$1,372.6
Expenses	1,420.8	1,378.6



Revenues and expenses in the business-type activities held fairly constant between 2016 and 2017. 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 2017:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

- Outpatient visits increased 3.6 percent.
- Hospital patient days decreased 0.4 percent.
- Total surgical volumes increased 3.3 percent.
- Emergency room visits increased 12.6 percent.
- Total net position decreased by \$76,599,000 for the year.

Financial Analysis of the County's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1,247.6 million. Approximately \$149.4 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. Items of note include an increase in judicial expenses due to a pay equity realignment and increased overtime at the juvenile court as well as the movement of the Euclid regional jail operations from special revenue to the general fund. Sales tax revenue decreased due to the loss of the Medicaid Managed Care Organization (MCO) sales tax beginning in October 2017.

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had a decrease in fund balance as less levy money was allocated to the fund than prior years. Intergovernmental revenue decreased as a result of less public contributions towards the Universal Pre-Kindergarten (UPK 2.0) program. Human services expenses also increased in this fund due to the expansion of the workforce development program and higher overtime expenses. The health and human services levy fund had a slight increase in property tax revenue due to more levy money being allocated to this fund than in the prior year. Expenses also increased slightly which resulted in a decrease in fund balance.

The board of developmental disabilities fund had an increase in fund balance as a result of less paid for transportation contracts and adult day service contracts. However, the level of service to adults has not decreased, only the billing of the contracts has been transitioned to private providers.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the sanitary engineer fund decreased slightly because of an increase in personal services expenses as a result of the increase in net pension liability.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(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 2017, 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 \$23,347,243 less than certification primarily due to receiving less sales tax than expected. Actual expenditures were \$20,843,080 less than appropriations due mainly to the diligence of management to control expenses.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2017 values compared to 2016.

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$90,772	\$86,579	\$6,505	\$6,505	\$97,277	\$93,084
Construction in Progress	57,274	73,008	20,923	14,989	78,197	87,997
Land Improvements	3,555	4,115	5,667	6,238	9,222	10,353
Utility Plant	0	0	20,550	21,212	20,550	21,212
Buildings, Structures and Improvements	1,015,391	1,056,213	2,065	2,351	1,017,456	1,058,564
Furniture, Fixtures and Equipment	17,106	21,695	1,741	1,668	18,847	23,363
Vehicles	2,222	2,503	3,308	2,425	5,530	4,928
Right to Use Community Center	1,208	1,359	0	0	1,208	1,359
Infrastructure	126,728	81,294	0	0	126,728	81,294
Total Capital Assets	<u>\$1,314,256</u>	<u>\$1,326,766</u>	<u>\$60,759</u>	<u>\$55,388</u>	<u>\$1,375,015</u>	<u>\$1,382,154</u>

Governmental activities decreased \$12.5 million as assets continue to depreciate. Construction in progress decreased as several large bridge projects were completed, including the Columbus Road lift bridge. Infrastructure increased as a result of the completion of these projects as well. Business-type activities construction in progress continued to increase as a result of major renovations to the Huntington Park parking garage. Vehicles increased slightly due to replacing large equipment including a dump truck. 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, 2017
(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	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$222,260	\$242,796	\$0	\$0	\$222,260	\$242,796
Self-Supported Bonds	0	0	0	0	0	0
Revenue Bonds	712,718	597,516	0	0	712,718	597,516
Certificates of Participation	246,518	256,864	0	0	246,518	256,864
ODOD Loans	0	0	0	0	0	0
OPWC Loans	594	626	1,197	682	1,791	1,308
ODOT Loans	1,083	1,778	0	0	1,083	1,778
OWDA Loans	0	0	9,824	10,339	9,824	10,339
Bond Anticipation Notes	0	0	0	0	0	0
Capital Leases	361,144	378,557	0	0	361,144	378,557
Compensated Absences	28,217	26,946	533	489	28,750	27,435
Net Pension Liability						
OPERS	641,818	500,903	13,371	10,435	655,189	511,338
STRS	9,617	14,518	0	0	9,617	14,518
Total	<u>\$2,223,969</u>	<u>\$2,020,504</u>	<u>\$24,925</u>	<u>\$21,945</u>	<u>\$2,248,894</u>	<u>\$2,042,449</u>

The County's debt increased due to the issuance of \$140,955,000 in sales tax revenue bonds. These bonds were issued for the Quicken Loans Arena renovation project. The net pension liability for OPERS increased significantly due to a change in assumptions by OPERS. Information related to this change can be found in Note 18 to the basic financial statements.

Cuyahoga County received an "AAA" rating from Standard & Poor's and "Aa2" rating from Moody's Investors Service for its 2017 sales tax revenue bonds. Standard & Poor's and Moody's completed a review of the County's bond ratings in 2017 and reaffirmed their ratings of "AA-" and "AA-" and "Aa2" and "A1" on the County's previously issued sales tax bonds and excise tax bonds, respectively. Both firms indicated a stable outlook. In 2018, Standard & Poor's upgraded their rating from "AA-" to "AA" for the County's sales tax bonds issued prior to 2017.

The County's overall legal debt margin was \$529.5 million at December 31, 2017. 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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

extend the time horizon of the life of the various social and health and human services levies and provide future flexibility for the general fund. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, the County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to 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, 2017

	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	\$680,518,573	\$40,533,065	\$721,051,638	\$27,316,000	\$3,385,096
Cash and Cash Equivalents:					
In Segregated Accounts	22,593,278	0	22,593,278	0	0
In Segregated Capital Accounts	0	0	0	0	11,324,861
With Fiscal Agents	190,268,417	114,508	190,382,925	0	0
Investments	0	0	0	1,254,624,000	0
Materials and Supplies Inventory	0	29,035	29,035	15,910,000	0
Accrued Interest Receivable	1,996,325	0	1,996,325	0	0
Accounts Receivable	7,551,326	465,077	8,016,403	133,416,000	572,449
Other Receivable	0	0	0	36,484,000	0
Internal Balances	21,225,405	(21,225,405)	0	0	0
Intergovernmental Receivable	66,512,025	0	66,512,025	0	0
Lease Receivable from Primary Government	0	0	0	0	278,971,871
Prepaid Items	1,898,763	0	1,898,763	6,586,000	74,619
Sales Taxes Receivable	67,043,410	0	67,043,410	0	0
Property Taxes Receivable	398,730,602	0	398,730,602	0	0
Special Assessments Receivable	0	46,305,192	46,305,192	0	0
Loans Receivable	82,869,429	6,533	82,875,962	0	0
Loans Receivable from Component Unit	278,971,871	0	278,971,871	0	0
Net Pension Asset	0	0	0	2,658,000	0
Other Assets	0	0	0	13,649,000	0
Nondepreciable Capital Assets	148,046,156	27,427,827	175,473,983	83,906,000	215,916
Depreciable Capital Assets, Net	1,166,210,213	33,331,341	1,199,541,554	314,843,000	1,671,470
Total Assets	3,134,435,793	126,987,173	3,261,422,966	1,889,392,000	296,216,282
Deferred Outflows of Resources					
Pension	250,919,287	5,169,941	256,089,228	310,612,000	0
Deferred Amount on Refunding	1,643,973	0	1,643,973	3,622,000	0
Total Deferred Outflows of Resources	252,563,260	5,169,941	257,733,201	314,234,000	0
Liabilities					
Accounts Payable	29,427,619	421,417	29,849,036	61,939,000	1,654,226
Accrued Wages	8,105,061	143,084	8,248,145	48,844,000	0
Contracts Payable	3,139,744	0	3,139,744	0	0
Other Liabilities	0	0	0	3,418,000	0
Intergovernmental Payable	15,692,598	349,016	16,041,614	13,199,000	0
Retainage Payable	2,113,970	0	2,113,970	0	0
Accrued Interest Payable	4,852,560	0	4,852,560	20,699,000	0
Claims Payable	15,374,471	0	15,374,471	0	0
Unearned Revenue	0	30,264	30,264	0	775,367
Long-Term Liabilities:					
Due Within One Year	89,896,218	841,926	90,738,144	27,509,000	22,917,783
Due In More Than One Year					
Net Pension Liability (See Note 18)	651,435,317	13,371,215	664,806,532	0	0
Other Amounts	1,482,638,085	10,711,851	1,493,349,936	1,903,349,000	256,054,088
Total Liabilities	2,302,675,643	25,868,773	2,328,544,416	2,078,957,000	281,401,464
Deferred Inflows of Resources					
Pension	13,552,081	195,435	13,747,516	14,212,000	0
Property Taxes	348,312,601	0	348,312,601	0	0
Total Deferred Inflows of Resources	\$361,864,682	\$195,435	\$362,060,117	\$14,212,000	\$0

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2017

	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	\$412,733,807	\$49,738,188	\$462,471,995	\$141,331,000	\$1,887,386
Restricted for:					
Capital Projects	76,980,486	0	76,980,486	0	0
Health and Human Services	98,495,983	0	98,495,983	0	0
Motor Vehicle	49,365,241	0	49,365,241	0	0
Developmental Disabilities	129,264,904	0	129,264,904	0	0
Community Development Programs	63,166,829	0	63,166,829	0	0
Children's Services	4,413,564	0	4,413,564	0	0
Alcohol and Drug Preventative Services	18,588,366	0	18,588,366	0	0
Health and Safety Services	10,909,175	0	10,909,175	0	0
Land Reutilization	506,344	0	506,344	0	0
Tax Assessment Operations	26,189,697	0	26,189,697	0	0
General Government	20,456,145	0	20,456,145	0	0
Judicial Services	35,392,019	0	35,392,019	0	0
Social Services	5,830,877	0	5,830,877	0	0
Infrastructure System Operations	892,272	0	892,272	0	0
Convention Center Hotel Operations	5,531,828	0	5,531,828	0	0
Unclaimed Monies	13,911,544	0	13,911,544	0	0
Other Purposes	3,754,470	0	3,754,470	0	0
MetroHealth System					
Expendable	0	0	0	48,327,000	0
Nonexpendable	0	0	0	16,393,000	0
Unrestricted (Deficit)	(253,924,823)	56,354,718	(197,570,105)	(95,594,000)	12,927,432
Total Net Position	\$722,458,728	\$106,092,906	\$828,551,634	\$110,457,000	\$14,814,818

(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, 2017

	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	\$139,405,694	\$43,492,609	\$14,326,164	\$3,288,484
Legislative and Executive - External Portion	12,559,699	12,035,065	0	0
Judicial	429,934,218	81,260,247	61,116,184	10,430,939
Public Works	56,636,799	2,432,486	28,437,408	20,361,884
Health and Safety	116,997,162	2,329,432	34,415,310	0
Social Services	520,651,314	6,656,680	241,826,167	17,558
Community Development	80,821,855	11,897,862	12,160,461	14,169,704
Interest and Fiscal Charges	63,744,287	0	0	0
<i>Total Governmental Activities</i>	<u>1,420,751,028</u>	<u>160,104,381</u>	<u>392,281,694</u>	<u>48,268,569</u>
Business-Type Activities:				
Sanitary Engineer	29,544,541	25,974,492	0	2,544,207
Airport	2,227,591	849,088	0	0
Parking Garage	3,279,596	2,422,587	0	0
Information Systems	930,082	501,707	0	0
<i>Total Business-Type Activities</i>	<u>35,981,810</u>	<u>29,747,874</u>	<u>0</u>	<u>2,544,207</u>
<i>Total - Primary Government</i>	<u>\$1,456,732,838</u>	<u>\$189,852,255</u>	<u>\$392,281,694</u>	<u>\$50,812,776</u>
Component Units				
MetroHealth System (1)	\$1,228,094,000	\$963,776,000	\$43,827,000	\$3,241,000
Cuyahoga County Convention Facilities Development Corporation	<u>32,778,976</u>	<u>16,066,986</u>	<u>0</u>	<u>0</u>
<i>Totals - Component Units</i>	<u>\$1,260,872,976</u>	<u>\$979,842,986</u>	<u>\$43,827,000</u>	<u>\$3,241,000</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
(\$78,298,437)	\$0	(\$78,298,437)	\$0	\$0
(524,634)	0	(524,634)	0	0
(277,126,848)	0	(277,126,848)	0	0
(5,405,021)	0	(5,405,021)	0	0
(80,252,420)	0	(80,252,420)	0	0
(272,150,909)	0	(272,150,909)	0	0
(42,593,828)	0	(42,593,828)	0	0
(63,744,287)	0	(63,744,287)	0	0
(820,096,384)	0	(820,096,384)	0	0
0	(1,025,842)	(1,025,842)	0	0
0	(1,378,503)	(1,378,503)	0	0
0	(857,009)	(857,009)	0	0
0	(428,375)	(428,375)	0	0
0	(3,689,729)	(3,689,729)	0	0
(820,096,384)	(3,689,729)	(823,786,113)	0	0
0	0	0	(217,250,000)	0
0	0	0	0	(16,711,990)
0	0	0	(217,250,000)	(16,711,990)
12,275,094	0	12,275,094	0	0
23,321,297	0	23,321,297	0	0
192,867,178	0	192,867,178	0	0
27,408,839	0	27,408,839	0	0
94,825,306	0	94,825,306	0	0
262,295,106	390,515	262,685,621	0	0
23,487,473	0	23,487,473	0	0
14,086,598	0	14,086,598	0	0
15,702,197	0	15,702,197	0	0
45,532,333	0	45,532,333	0	0
45,236	0	45,236	0	0
31,475	0	31,475	0	0
8,279,927	0	8,279,927	9,272,000	14,188,229
19,107,943	217,694	19,325,637	131,379,000	5,570,645
739,266,002	608,209	739,874,211	140,651,000	19,758,874
410,540	(410,540)	0	0	0
739,676,542	197,669	739,874,211	140,651,000	19,758,874
(80,419,842)	(3,492,060)	(83,911,902)	(76,599,000)	3,046,884
802,878,570	109,584,966	912,463,536	187,056,000	11,767,934
\$722,458,728	\$106,092,906	\$828,551,634	\$110,457,000	\$14,814,818

Cuyahoga County, Ohio

Balance Sheet Governmental Funds December 31, 2017

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$179,792,251	\$37,365,733	\$43,504,571	\$105,047,390
Cash and Cash Equivalents In Segregated Accounts	7,119,636	81,352	0	8,513,343
Accrued Interest Receivable	1,970,573	0	0	0
Accounts Receivable	4,113,865	20,779	12,168	0
Interfund Receivable	21,383,203	553,530	0	0
Intergovernmental Receivable	16,400,845	14,313,674	2,716,689	9,217,217
Sales Taxes Receivable	67,043,410	0	0	0
Property Taxes Receivable	13,935,903	78,112,760	75,233,708	107,819,458
Loans Receivable	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	13,911,544	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	1,560	0	0	0
Total Assets	\$325,672,790	\$130,447,828	\$121,467,136	\$230,597,408
Liabilities				
Accounts Payable	\$4,671,293	\$5,844,028	\$1,996,410	\$1,155,633
Accrued Wages	3,613,331	1,699,600	155,099	1,253,551
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	2,859,563	2,438,766	213,369	1,976,710
Interfund Payable	2,423,210	226,262	53,232	0
Total Liabilities	13,567,397	10,208,656	2,418,110	4,385,894
Deferred Inflows of Resources				
Property Taxes	12,171,189	68,237,311	65,722,245	94,188,272
Unavailable Revenue	38,596,214	22,474,653	12,027,729	19,298,977
Total Deferred Inflows of Resources	50,767,403	90,711,964	77,749,974	113,487,249
Fund Balances				
Nonspendable	34,941,544	0	0	0
Restricted	0	29,527,208	41,299,052	112,724,265
Committed	7,011	0	0	0
Assigned	75,171,514	0	0	0
Unassigned (Deficit)	151,217,921	0	0	0
Total Fund Balances	261,337,990	29,527,208	41,299,052	112,724,265
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$325,672,790	\$130,447,828	\$121,467,136	\$230,597,408

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$255,400,438	\$621,110,383
0	6,878,947	22,593,278
0	25,752	1,996,325
0	2,771,643	6,918,455
0	1,454,481	23,391,214
0	23,489,173	66,137,598
0	0	67,043,410
0	123,628,773	398,730,602
278,971,871	82,869,429	361,841,300
0	0	13,911,544
7,408	190,259,449	190,268,417
<u>\$278,979,279</u>	<u>\$686,778,085</u>	<u>\$1,773,942,526</u>
\$0	\$12,777,297	\$26,444,661
0	927,051	7,648,632
0	3,139,744	3,139,744
0	2,113,970	2,113,970
0	5,017,302	12,505,710
0	1,346,994	4,049,698
0	25,322,358	55,902,415
0	107,993,584	348,312,601
0	29,745,279	122,142,852
0	137,738,863	470,455,453
0	0	34,941,544
278,979,279	525,578,282	988,108,086
0	0	7,011
0	0	75,171,514
0	(1,861,418)	149,356,503
278,979,279	523,716,864	1,247,584,658
<u>\$278,979,279</u>	<u>\$686,778,085</u>	<u>\$1,773,942,526</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2017*

Total Governmental Fund Balances		\$1,247,584,658
<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.		1,314,256,369
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	50,418,001	
Sales Taxes	27,403,477	
Intergovernmental	44,045,161	
Charges for Services	276,213	
Total		122,142,852
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	6,426,715	
Internal Balances	180,144	
Capital Assets	(486,206)	
Deferred Outflows	(12,924,854)	
Net Pension Liability	33,428,037	
Deferred Inflows	488,587	
Compensated Absences	1,173,427	
Total		28,285,850
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(4,852,560)
Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.		1,643,973
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	250,919,287	
Deferred Inflows - Pension	(13,552,081)	
Net Pension Liability	(651,435,317)	
Total		(414,068,111)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Unvoted General Obligation Bonds	(222,259,855)	
Certificates of Participation	(246,517,627)	
Revenue Bonds	(712,717,846)	
Loans Payable	(1,677,337)	
Capital Lease Payable	(361,144,312)	
Compensated Absences	(28,217,326)	
Total		(1,572,534,303)
Net Position of Governmental Activities		\$722,458,728

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, 2017

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$12,389,671	\$81,931,569	\$62,434,730	\$95,715,126
Sales Tax	262,295,105	0	0	0
Hotel/Lodging Taxes	5,229,433	0	0	0
Excise Tax	0	0	0	0
Payments in Lieu of Taxes	615,905	0	0	0
Charges for Services	80,527,133	436,228	14,050	4,017,432
Licenses and Permits	76,856	0	0	0
Fines and Forfeitures	10,437,237	0	3,325	0
Intergovernmental	41,069,272	134,150,347	3,916,774	85,408,319
Interest	6,658,495	0	0	0
Contributions and Donations	31,475	1,705,331	0	18,361
Other	7,409,868	526,651	98,102	1,330,031
<i>Total Revenues</i>	<u>426,740,450</u>	<u>218,750,126</u>	<u>66,466,981</u>	<u>186,489,269</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	70,436,022	0	0	0
Judicial	265,237,820	0	24,815,320	0
Public Works	0	0	0	0
Health and Safety	349,339	0	32,472,000	0
Social Services	6,972,349	229,770,174	12,162,221	182,905,159
Community Development	16,477,084	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	941,126	2,350,822	0	0
Interest and Fiscal Charges	3,146,116	756,834	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>363,559,856</u>	<u>232,877,830</u>	<u>69,449,541</u>	<u>182,905,159</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>63,180,594</u>	<u>(14,127,704)</u>	<u>(2,982,560)</u>	<u>3,584,110</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	12,573	0	0	118,227
Revenue Bonds Issued	0	0	0	0
Premium on Revenue Bonds	0	0	0	0
Inception of Capital Lease	0	7,709,603	0	0
Transfers In	42,663,657	175,306	1,000,479	62,695
Transfers Out	(86,961,841)	(251,849)	(1,318,692)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(44,285,611)</u>	<u>7,633,060</u>	<u>(318,213)</u>	<u>180,922</u>
<i>Net Change in Fund Balances</i>	<u>18,894,983</u>	<u>(6,494,644)</u>	<u>(3,300,773)</u>	<u>3,765,032</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>242,443,007</u>	<u>36,021,852</u>	<u>44,599,825</u>	<u>108,959,233</u>
<i>Fund Balances End of Year</i>	<u>\$261,337,990</u>	<u>\$29,527,208</u>	<u>\$41,299,052</u>	<u>\$112,724,265</u>

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$101,533,084	\$354,004,180
0	0	262,295,105
0	18,258,040	23,487,473
0	14,086,598	14,086,598
0	15,086,292	15,702,197
0	46,535,320	131,530,163
0	2,907,350	2,984,206
0	3,760,555	14,201,117
0	201,744,256	466,288,968
14,169,704	1,621,432	22,449,631
0	1,065,853	2,821,020
0	6,728,451	16,093,103
14,169,704	413,327,231	1,325,943,761
0	52,788,036	123,224,058
0	78,737,450	368,790,590
0	23,339,934	23,339,934
0	82,690,512	115,511,851
0	58,575,974	490,385,877
0	40,451,642	56,928,726
0	74,816,561	74,816,561
21,830,309	55,756,867	80,879,124
14,169,691	49,072,660	67,145,301
0	1,271,431	1,271,431
36,000,000	517,501,067	1,402,293,453
(21,830,296)	(104,173,836)	(76,349,692)
0	296,000	426,800
0	140,955,000	140,955,000
0	2,737,676	2,737,676
0	0	7,709,603
0	107,718,729	151,620,866
0	(73,827,944)	(162,360,326)
0	177,879,461	141,089,619
(21,830,296)	73,705,625	64,739,927
300,809,575	450,011,239	1,182,844,731
\$278,979,279	\$523,716,864	\$1,247,584,658

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, 2017*

Net Change in Fund Balances - Total Governmental Funds	\$64,739,927
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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 depreciation exceeds capital outlay in the current period:

Capital Outlays	42,711,937	
Depreciation	(54,241,835)	
Total		(11,529,898)

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.	(980,341)
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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	(3,306,466)	
Sales Taxes	1	
Intergovernmental	2,828,728	
Charges for Services	48,185	
Fines and Forfeitures	(694,355)	
Total		(1,123,907)

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.	80,879,124
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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	(735,931)	
Amortization of Premium	4,366,524	
Amortization of Discount	(23,792)	
Deferred Charge on Refunding Amortization	(205,787)	
Total		3,401,014

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(1,270,775)
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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.	49,022,525
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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.	(129,548,621)
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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	12,692,715	
Change in Internal Balance	2,422	
Change in Capital Assets	95,983	
Change in Deferred Outflows - Pension	(2,828,515)	
Change in Deferred Inflows - Pension	(15,498)	
Change in Net Pension Liability	7,339,315	
Change in Compensated Absences	106,967	
Total		17,393,389

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

Revenue Bonds Issued	(140,955,000)	
Premium on Revenue Bonds	(2,737,676)	
Inception of Capital Lease	(7,709,603)	
Total		(151,402,279)

<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$80,419,842)</u></u>
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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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,454,145	\$12,489,664	\$12,097,838	(\$391,826)
Sales Tax	238,929,947	288,266,639	264,537,124	(23,729,515)
Hotel/Lodging Taxes	4,365,764	7,136,812	5,677,347	(1,459,465)
Payments in Lieu of Taxes	473,618	774,234	615,905	(158,329)
Charges for Services	80,611,864	81,325,517	82,112,191	786,674
Licenses and Permits	75,688	75,929	76,856	927
Fines and Forfeitures	9,727,891	9,760,190	9,884,377	124,187
Intergovernmental	39,866,698	43,754,077	42,065,178	(1,688,899)
Interest	10,036,013	10,067,971	10,190,845	122,874
Contributions and Donations	31,475	31,475	31,475	0
Other	7,743,607	7,771,596	10,817,725	3,046,129
<i>Total Revenues</i>	<u>405,316,710</u>	<u>461,454,104</u>	<u>438,106,861</u>	<u>(23,347,243)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	82,994,947	86,312,564	83,433,691	2,878,873
Judicial	258,548,787	271,474,086	267,936,903	3,537,183
Public Works	719,824	719,824	0	719,824
Health and Safety	650,192	589,192	421,340	167,852
Social Services	7,256,526	7,256,526	7,061,921	194,605
Community Development	32,562,832	43,352,324	30,081,581	13,270,743
Debt Service:				
Principal Retirement	74,000	74,000	0	74,000
<i>Total Expenditures</i>	<u>382,807,108</u>	<u>409,778,516</u>	<u>388,935,436</u>	<u>20,843,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,509,602</u>	<u>51,675,588</u>	<u>49,171,425</u>	<u>(2,504,163)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	12,573	12,573	12,573	0
Advances In	19,999,650	19,999,650	19,999,650	0
Transfers In	29,465,460	29,636,787	42,663,657	13,026,870
Transfers Out	(66,873,653)	(78,893,977)	(76,140,816)	2,753,161
<i>Total Other Financing Sources (Uses)</i>	<u>(17,395,970)</u>	<u>(29,244,967)</u>	<u>(13,464,936)</u>	<u>15,780,031</u>
<i>Net Change in Fund Balance</i>	<u>5,113,632</u>	<u>22,430,621</u>	<u>35,706,489</u>	<u>13,275,868</u>
Fund Balance Beginning of Year	142,235,086	142,235,086	142,235,086	0
Prior Year Encumbrances Appropriated	19,368,860	19,368,860	19,368,860	0
<i>Fund Balance End of Year</i>	<u>\$166,717,578</u>	<u>\$184,034,567</u>	<u>\$197,310,435</u>	<u>\$13,275,868</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$81,577,538	\$81,577,538	\$81,577,538	\$0
Charges for Services	447,731	486,462	436,228	(50,234)
Intergovernmental	147,620,660	175,218,651	139,423,940	(35,794,711)
Contributions and Donations	1,705,331	1,705,331	1,705,331	0
Other	1,316,096	1,866,626	1,152,586	(714,040)
<i>Total Revenues</i>	232,667,356	260,854,608	224,295,623	(36,558,985)
Expenditures				
Current:				
Social Services	256,693,785	262,843,910	247,641,417	15,202,493
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,026,429)	(1,989,302)	(23,345,794)	(21,356,492)
Other Financing Sources (Uses)				
Transfers In	5,669,094	24,166,436	175,306	(23,991,130)
Transfers Out	(251,849)	(251,849)	(251,849)	0
<i>Total Other Financing Sources (Uses)</i>	5,417,245	23,914,587	(76,543)	(23,991,130)
<i>Net Change in Fund Balance</i>	(18,609,184)	21,925,285	(23,422,337)	(45,347,622)
Fund Balance Beginning of Year	5,425,309	5,425,309	5,425,309	0
Prior Year Encumbrances Appropriated	25,974,568	25,974,568	25,974,568	0
<i>Fund Balance End of Year</i>	<u>\$12,790,693</u>	<u>\$53,325,162</u>	<u>\$7,977,540</u>	<u>(\$45,347,622)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$75,158,253	\$75,959,006	\$60,499,754	(\$15,459,252)
Charges for Services	25,832	12,058	14,050	1,992
Fines and Forfeitures	4,872	2,274	2,650	376
Intergovernmental	18,218,235	1,733,253	4,117,631	2,384,378
Other	159,239	74,328	86,609	12,281
<i>Total Revenues</i>	<u>93,566,431</u>	<u>77,780,919</u>	<u>64,720,694</u>	<u>(13,060,225)</u>
Expenditures				
Current:				
General Government:				
Judicial	27,208,302	27,931,368	26,340,533	1,590,835
Health and Safety	32,472,000	32,472,000	32,472,000	0
Social Services	16,917,623	16,991,096	12,928,364	4,062,732
<i>Total Expenditures</i>	<u>76,597,925</u>	<u>77,394,464</u>	<u>71,740,897</u>	<u>5,653,567</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,968,506</u>	<u>386,455</u>	<u>(7,020,203)</u>	<u>(7,406,658)</u>
Other Financing Sources (Uses)				
Transfers In	1,839,468	858,608	1,000,479	141,871
Transfers Out	(2,566,832)	(7,809,580)	(1,318,692)	6,490,888
<i>Total Other Financing Sources (Uses)</i>	<u>(727,364)</u>	<u>(6,950,972)</u>	<u>(318,213)</u>	<u>6,632,759</u>
<i>Net Change in Fund Balance</i>	<u>16,241,142</u>	<u>(6,564,517)</u>	<u>(7,338,416)</u>	<u>(773,899)</u>
Fund Balance Beginning of Year	34,388,320	34,388,320	34,388,320	0
Prior Year Encumbrances Appropriated	5,765,872	5,765,872	5,765,872	0
<i>Fund Balance End of Year</i>	<u>\$56,395,334</u>	<u>\$33,589,675</u>	<u>\$32,815,776</u>	<u>(\$773,899)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$103,890,263	\$103,000,000	\$93,445,199	(\$9,554,801)
Charges for Services	3,494,297	3,601,403	4,017,432	416,029
Intergovernmental	66,776,253	69,248,089	78,849,408	9,601,319
Contributions and Donations	18,361	18,361	18,361	0
Other	1,013,467	1,078,279	1,330,031	251,752
<i>Total Revenues</i>	175,192,641	176,946,132	177,660,431	714,299
Expenditures				
Current:				
Social Services	202,570,136	202,570,136	190,083,200	12,486,936
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(27,377,495)</u>	<u>(25,624,004)</u>	<u>(12,422,769)</u>	<u>13,201,235</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	118,227	118,227	118,227	0
Transfers In	53,095	55,061	62,695	7,634
<i>Total Other Financing Sources (Uses)</i>	<u>171,322</u>	<u>173,288</u>	<u>180,922</u>	<u>7,634</u>
<i>Net Change in Fund Balance</i>	(27,206,173)	(25,450,716)	(12,241,847)	13,208,869
Fund Balance Beginning of Year	93,123,750	93,123,750	93,123,750	0
Prior Year Encumbrances Appropriated	6,878,700	6,878,700	6,878,700	0
<i>Fund Balance End of Year</i>	<u>\$72,796,277</u>	<u>\$74,551,734</u>	<u>\$87,760,603</u>	<u>\$13,208,869</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$34,199,925	\$6,333,140	\$40,533,065	\$45,496,646
Cash and Cash Equivalents				
with Fiscal Agents	114,508	0	114,508	0
Materials and Supplies Inventory	0	29,035	29,035	0
Intergovernmental Receivable	0	0	0	374,427
Accounts Receivable	39,241	425,836	465,077	632,871
Special Assessments Receivable	46,305,192	0	46,305,192	0
Loans Receivable	6,533	0	6,533	0
Prepaid Items	0	0	0	1,898,763
Interfund Receivable	0	70,430	70,430	1,764,428
Total Current Assets	80,665,399	6,858,441	87,523,840	50,167,135
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	447,817	26,980,010	27,427,827	0
Depreciable Capital Assets, Net	25,622,724	7,708,617	33,331,341	486,206
Total Noncurrent Assets	26,070,541	34,688,627	60,759,168	486,206
Total Assets	106,735,940	41,547,068	148,283,008	50,653,341
Deferred Outflows of Resources				
Pension	5,169,941	0	5,169,941	12,924,854
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	357,270	64,147	421,417	2,982,958
Accrued Wages	128,693	14,391	143,084	456,429
Contracts Payable	0	0	0	0
Intergovernmental Payable	169,931	179,085	349,016	3,186,888
Interfund Payable	7,873	21,107,818	21,115,691	60,683
Unearned Revenue	30,264	0	30,264	0
Compensated Absences Payable	21,154	7,948	29,102	57,832
OWDA Loans Payable	750,052	0	750,052	0
OPWC Loans Payable	62,772	0	62,772	0
Claims Payable	0	0	0	15,374,471
Total Current Liabilities	1,528,009	21,373,389	22,901,398	22,119,261
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	451,109	52,586	503,695	1,115,595
OWDA Loans Payable	9,074,177	0	9,074,177	0
OPWC Loans Payable	1,133,979	0	1,133,979	0
Net Pension Liability	13,371,215	0	13,371,215	33,428,037
Total Long-Term Liabilities	24,030,480	52,586	24,083,066	34,543,632
Total Liabilities	25,558,489	21,425,975	46,984,464	56,662,893
Deferred Inflows of Resources				
Pension	195,435	0	195,435	488,587
Net Position				
Net Investment in Capital Assets	15,049,561	34,688,627	49,738,188	486,206
Unrestricted (Deficit)	71,102,396	(14,567,534)	56,534,862	5,940,509
Total Net Position	\$86,151,957	\$20,121,093	106,273,050	\$6,426,715

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:

Net position of business-type activities

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, 2017*

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	\$25,825,849	\$3,773,382	\$29,599,231	\$187,069,138
Tap-In Fees	148,643	0	148,643	0
Other	165,144	52,550	217,694	3,014,840
<i>Total Operating Revenues</i>	<u>26,139,636</u>	<u>3,825,932</u>	<u>29,965,568</u>	<u>190,083,978</u>
Operating Expenses				
Personal Services	12,531,357	1,269,187	13,800,544	36,174,408
Materials and Supplies	2,555,969	203,180	2,759,149	18,816,463
Contractual Services	12,132,054	2,101,600	14,233,654	27,917,250
Claims	0	0	0	104,806,988
Depreciation	1,642,778	810,165	2,452,943	175,452
Other	380,846	1,974,505	2,355,351	698,742
<i>Total Operating Expenses</i>	<u>29,243,004</u>	<u>6,358,637</u>	<u>35,601,641</u>	<u>188,589,303</u>
<i>Operating Income (Loss)</i>	<u>(3,103,368)</u>	<u>(2,532,705)</u>	<u>(5,636,073)</u>	<u>1,494,675</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	390,515	390,515	0
Intergovernmental	0	0	0	5,651
Interest and Fiscal Charges	(337,985)	0	(337,985)	0
Gain on Sale of Capital Assets	0	0	0	45,236
Loss on Disposal of Capital Assets	0	(39,762)	(39,762)	(2,847)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(337,985)</u>	<u>350,753</u>	<u>12,768</u>	<u>48,040</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(3,441,353)</u>	<u>(2,181,952)</u>	<u>(5,623,305)</u>	<u>1,542,715</u>
Capital Contributions	2,544,207	0	2,544,207	0
Transfers In	0	350,000	350,000	11,209,313
Transfers Out	0	(760,540)	(760,540)	(59,313)
<i>Change in Net Position</i>	<u>(897,146)</u>	<u>(2,592,492)</u>	<u>(3,489,638)</u>	<u>12,692,715</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>87,049,103</u>	<u>22,713,585</u>		<u>(6,266,000)</u>
<i>Net Position End of Year</i>	<u>\$86,151,957</u>	<u>\$20,121,093</u>		<u>\$6,426,715</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.

(2,422)

Change in net position of business-type activities

(\$3,492,060)

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$24,499,462	\$4,281,700	\$28,781,162	\$0
Cash Received from Interfund Transactions	0	0	0	174,084,063
Cash Received from Transactions For Outside Organizations	0	0	0	11,774,781
Other Cash Receipts	93,074	52,550	145,624	2,494,020
Cash Payments to Employees for Services	(8,239,761)	(1,030,162)	(9,269,923)	(31,327,268)
Cash Payments for Goods and Services	(15,330,800)	(2,783,538)	(18,114,338)	(47,643,281)
Cash Payments for Claims	0	0	0	(104,499,022)
Cash Payments for Interfund Services Provided	(2,605,410)	(799,669)	(3,405,079)	0
Other Cash Payments	(293,461)	(2,042,167)	(2,335,628)	(666,216)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(1,876,896)</u>	<u>(2,321,286)</u>	<u>(4,198,182)</u>	<u>4,217,077</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	390,515	390,515	0
Intergovernmental	0	0	0	5,651
Advances Out	0	(19,999,650)	(19,999,650)	(3,675,110)
Transfers In	0	350,000	350,000	11,150,000
Transfers Out	0	(760,540)	(760,540)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>(20,019,675)</u>	<u>(20,019,675)</u>	<u>7,480,541</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	2,544,207	0	2,544,207	0
Proceeds from OPWC Loans	555,397	0	555,397	0
Proceeds from OWDA Loans	341,976	0	341,976	0
Principal Paid on OPWC Loans	(41,039)	0	(41,039)	0
Principal Paid on OWDA Loans	(856,274)	0	(856,274)	0
Interest Paid on OWDA Loans	(337,985)	0	(337,985)	0
Proceeds from Sale of Capital Assets	0	0	0	45,236
Payments for Capital Acquisitions	(1,881,267)	(5,983,020)	(7,864,287)	(82,316)
<i>Net Cash Provided by (Used in) Capital and and Related Financing Activities</i>	<u>325,015</u>	<u>(5,983,020)</u>	<u>(5,658,005)</u>	<u>(37,080)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,551,881)</u>	<u>(28,323,981)</u>	<u>(29,875,862)</u>	<u>11,660,538</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>35,866,314</u>	<u>34,657,121</u>	<u>70,523,435</u>	<u>33,836,108</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$34,314,433</u></u>	<u><u>\$6,333,140</u></u>	<u><u>\$40,647,573</u></u>	<u><u>\$45,496,646</u></u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$3,103,368)	(\$2,532,705)	(\$5,636,073)	\$1,494,675
Adjustments:				
Depreciation	1,642,778	810,165	2,452,943	175,452
<i>(Increase) Decrease in Assets:</i>				
Accrued Interest Receivable	0	0	0	0
Materials and Supplies Inventory	0	(28)	(28)	0
Intergovernmental Receivable	0	0	0	(374,427)
Accounts Receivable	(21,787)	412,150	390,363	12,438
Special Assessments Receivable	(1,234,809)	0	(1,234,809)	0
Loans Receivable	6,533	0	6,533	0
Interfund Receivable	0	31,752	31,752	(1,386,293)
Prepaid Items	0	0	0	2,107
(Increase) Decrease in Deferred Outflows of Resources - Pension	1,730,205	0	1,730,205	4,325,509
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(1,104,278)	26,743	(1,077,535)	(557,097)
Accrued Wages	3,762	(4,168)	(406)	38,586
Contracts Payable	0	(1,053,874)	(1,053,874)	0
Intergovernmental Payable	47,884	(80,907)	(33,023)	(139,780)
Interfund Payable	6,925	77,230	84,155	41,181
Unearned Revenue	30,264	0	30,264	0
Compensated Absences Payable	51,077	(7,644)	43,433	106,967
Claims Payable	0	0	0	307,966
Net Pension Liability	299,327	0	299,327	748,315
Increase (Decrease) in Deferred Inflows of Resources - Pension	(231,409)	0	(231,409)	(578,522)
<i>Total Adjustments</i>	<u>1,226,472</u>	<u>211,419</u>	<u>1,437,891</u>	<u>2,722,402</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$1,876,896)</u>	<u>(\$2,321,286)</u>	<u>(\$4,198,182)</u>	<u>\$4,217,077</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2017

Assets

Equity in Pooled Cash and Cash Equivalents	\$249,363,514
Cash and Cash Equivalents in Segregated Accounts	31,629,331
Property Taxes Receivable	2,721,540,256
Intergovernmental Receivable	51,830,979
Special Assessments Receivable	118,312,322

<i>Total Assets</i>	<u>3,172,676,402</u>
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Liabilities

Accounts Payable	17,246,249
Intergovernmental Payable	<u>301,521,625</u>

<i>Total Liabilities</i>	<u>318,767,874</u>
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Deferred Inflows of Resources

Property Taxes	<u>2,362,578,376</u>
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Net Position

Restricted for Individuals, Organizations and Other Governments	<u><u>\$491,330,152</u></u>
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See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2017

Additions

Intergovernmental	\$161,095,414
Amounts Received as Fiscal Agent	29,709,676
Licenses, Permits and Fees for Other Governments	126,811,589
Fines and Forfeitures for Other Governments	29,355,080
Amounts Held for Employees	150,875,067
Property Tax Collections for Other Governments	1,971,268,430
Excise Tax Collections for Other Governments	14,630,558
Special Assessment Collections for Other Governments	115,639,151
Sheriff Sales Collections for Others	64,959,705
Miscellaneous	18,104,383

<i>Total Additions</i>	<u>2,682,449,053</u>
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Deductions

Distributions of State Funds to Other Governments	161,083,787
Licenses, Permits and Fees Distributions to Other Governments	106,750,040
Fines and Forfeitures Distributions to Other Governments	49,398,709
Property Tax Distributions to Other Governments	2,030,788,212
Excise Tax Distributions to Other Governments	14,630,558
Special Assessment Distributions to Other Governments	40,890,764
Sheriff Sales Distributions to Others	64,959,705
Distributions on Behalf of Employees	150,875,067
Distributions as Fiscal Agent	27,862,106
Miscellaneous	15,384,145

<i>Total Deductions</i>	<u>2,662,623,093</u>
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<i>Net Increase (Decrease) in Fiduciary Net Position</i>	19,825,960
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<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>471,504,192</u>
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<i>Net Position End of Year</i>	<u><u>\$491,330,152</u></u>
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See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017 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, 2017

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 \$21,830,309 during 2017 leaving a remaining balance of \$278,971,871 as of December 31, 2017. During 2017, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

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

<u>Related Organizations</u>	<u>Jointly Governed Organizations</u>
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
	Three C Recovery and Health Care Network Council
	of Governments

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Cuyahoga County Health District
Cuyahoga County Soil and Water Conservation District

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

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

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

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

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

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 the loan receivable and capital lease payable as well as the debt proceeds restricted for the construction of the GCHI facility.

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

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

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's major enterprise fund:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on central custodial services, maintenance garage, telecommunications, 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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

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

Measurement Focus

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Basis of Accounting

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

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

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, but which were levied to finance year 2018 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, charges for services and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 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.

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, Convention Center hotel, and arena renovation 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 2017, 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, 2017

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 2017, 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 2017 amounted to \$6,658,495 which includes \$4,132,829 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, 2017, 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. Restricted assets in the arena renovation special revenue fund represent money set aside for the renovation of a privately owned sports arena.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, the carrying amount of the asset is \$1,207,834. Amortization is computed using the straight-line method over the term of the agreement, which has 8 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 1,500 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 covered by the County's general fund with adjustments made to future premium rates. The County is the

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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.

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.

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 receipted in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans and 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. Assigned amounts in the general fund were established by County Council.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Estimates

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

Internal Activity

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

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

Budgetary Process

All funds, except custodial funds are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These custodial 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 and arena renovation special revenue funds and GCHI capital projects fund 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include the waste removal activities, litter prevention and recycling and convention center naming rights.

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

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for the sanitary engineer, the County airport, the County parking garage, the County information systems, central custodial services, the maintenance garage, telecommunications, 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 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 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, 2017

For 2017, the County implemented GASB Statement No. 84, "Fiduciary Activities". GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the restatement of the County's financial statements.

Restatement of Fund Balances and Net Position

During 2017, it was determined that loans receivable were understated in the community development fund. This restatement along with the implementation of GASB Statement No. 84 had the following effect on fund balance as reported December 31, 2016.

	General	Human Services	Health and Human Services Levy
Fund Balance, December 31, 2016	\$236,425,565	\$28,057,513	\$38,868,531
Loans Receivable	0	0	0
GASB Statement No. 84	<u>6,017,442</u>	<u>7,964,339</u>	<u>5,731,294</u>
Restated Fund Balance, December 31, 2016	<u>\$242,443,007</u>	<u>\$36,021,852</u>	<u>\$44,599,825</u>

	County Board of Developmental Disabilities	Global Center for Health Innovations	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2016	\$100,270,750	\$300,809,575	\$427,178,438	\$1,131,610,372
Loans Receivable	0	0	6,046,663	6,046,663
GASB Statement No. 84	<u>8,688,483</u>	<u>0</u>	<u>16,786,138</u>	<u>45,187,696</u>
Restated Fund Balance, December 31, 2016	<u>\$108,959,233</u>	<u>\$300,809,575</u>	<u>\$450,011,239</u>	<u>\$1,182,844,731</u>

During 2017, it was determined that OPWC loans were understated in the sanitary engineer enterprise fund. This restatement along with the implementation of GASB Statement No. 84 had the following effect on net position as reported December 31, 2016.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Sanitary Engineer	Other Enterprise Funds	Total Enterprise Funds	Internal Service
Net Position, December 31, 2016	\$86,551,123	\$22,714,883	\$109,266,006	(\$6,272,220)
OPWC Loans Payable	(444,603)	0	(444,603)	0
GASB Statement No. 84	942,583	(1,298)	941,285	6,220
Restated Net Position, December 31, 2015	<u>\$87,049,103</u>	<u>\$22,713,585</u>	109,762,688	<u>(\$6,266,000)</u>
		Internal Activity	<u>(177,722)</u>	
Restated Net Position December 31, 2015			<u>\$109,584,966</u>	

During 2017, 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, 2016.

	Governmental Activities	Business -Type Activities
Net Position December 31, 2016	\$751,585,447	\$109,088,284
Adjustments:		
Loans Receivable	6,046,663	0
OPWC Loans Payable	0	(444,603)
Capital Assets	52,544	0
GASB Statement No. 84	<u>45,193,916</u>	<u>941,285</u>
Restated Net Position December 31, 2016	<u>\$802,878,570</u>	<u>\$109,584,966</u>

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$471,504,192. Also related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds, at December 31, 2016, agency funds reported assets and liabilities of \$3,094,826,707.

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, 2017, the carrying value of the land is \$38,178,387.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2017

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, 2017, the book value of the capitalized leased assets was \$397,960,907.

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 \$21,830,309 during 2017 leaving a remaining balance of \$278,971,871 as of December 31, 2017.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

site of one regular or special meeting of the County Council), (ii) County Council District 9 Meetings (as the site of not more than four public meeting of County Council District 9), (iii) Local Permit and License Sales (for the purpose of the local sale of County permits and licenses, on not more than two calendar days), and (iv) County Community Events

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

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

Note 7 – Accountability and Compliance

Accountability

The following funds had deficit fund balances as of December 31, 2017:

Special Revenue Funds

Children Services	\$1,861,418
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Internal Service Funds

Central Custodial Services	15,519,925
Printing	42,398

The children services special revenue fund has a deficit caused by the recognition of expenditures on a modified accrual basis of accounting. 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 following accounts had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Revised Code Section 5705.41.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
General			
General Government - Judicial:			
Administrative:			
Personal Services	\$3,794,619	\$3,799,265	(\$4,646)
Community Development			
Community Development:			
RRH for Single Adults:			
Other	537,741	716,955	(179,214)
Other Judicial			
General Government - Judicial:			
Jail/Misdemeanant:			
Other	90,771	478,532	(387,761)
Operation Stonegarden:			
Personal Services	17,488	28,010	(10,522)
Other Social Services			
Transfers Out	6,973	99,415	(92,442)
Capital Projects			
Capital Outlay:			
Capital Project Future Debt Service:			
Personal Services	1,797,795	1,799,211	(1,416)
Other	4,891,011	9,022,880	(4,131,869)
Road Capital Projects			
Public Works:			
Ohio Department of Transportation -			
Local Public Agencies:			
Personal Services	461,317	570,067	(108,750)

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

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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balances	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<i>Nonspendable</i>				
Unclaimed Monies	\$13,911,544	\$0	\$0	\$0
Interfund Loans	21,030,000	0	0	0
<i>Total Nonspendable</i>	34,941,544	0	0	0
<i>Restricted for</i>				
Human Services	0	29,527,208	0	0
Health and Human Services	0	0	41,299,052	0
Developmental Disabilities	0	0	0	112,724,265
Community Revitalization	0	0	0	0
Substance Addictions and Mental Health Services	0	0	0	0
Real Property Appraisal	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	29,527,208	41,299,052	112,724,265
<i>Committed to</i>				
College Savings	7,011	0	0	0
<i>Assigned to</i>				
Economic Development	62,609,831	0	0	0
Contractual Services	12,561,683	0	0	0
<i>Total Assigned</i>	75,171,514	0	0	0
<i>Unassigned (Deficit)</i>	151,217,921	0	0	0
<i>Total Fund Balances</i>	\$261,337,990	\$29,527,208	\$41,299,052	\$112,724,265

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balances	Global Center for Health Innovation	Other Governmental Funds	Total
<i>Nonspendable</i>			
Unclaimed Monies	\$0	\$0	\$13,911,544
Interfund Loans	0	0	21,030,000
<i>Total Nonspendable</i>	0	0	34,941,544
<i>Restricted for</i>			
Human Services	0	0	29,527,208
Health and Human Services	0	0	41,299,052
Developmental Disabilities	0	0	112,724,265
Community Revitalization	0	287,002,268	287,002,268
Substance Addictions and Mental Health Services	0	12,314,316	12,314,316
Real Property Appraisal	0	26,189,697	26,189,697
Judicial Services	0	33,409,224	33,409,224
Solid Waste Removal Activities	0	3,138,810	3,138,810
Health and Safety	0	10,537,121	10,537,121
Social Services	0	5,655,449	5,655,449
Infrastructure System Operations	0	44,997,639	44,997,639
Other Purposes	0	20,964,914	20,964,914
Debt Service	0	48,772,689	48,772,689
Capital Projects	278,979,279	32,596,155	311,575,434
<i>Total Restricted</i>	278,979,279	525,578,282	988,108,086
<i>Committed to</i>			
College Savings	0	0	7,011
<i>Assigned to</i>			
Economic Development	0	0	62,609,831
Contractual Services	0	0	12,561,683
<i>Total Assigned</i>	0	0	75,171,514
<i>Unassigned (Deficit)</i>	0	(1,861,418)	149,356,503
<i>Total Fund Balances</i>	\$278,979,279	\$523,716,864	\$1,247,584,658

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:

Cuyahoga County, Ohio
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For the Year Ended December 31, 2017

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Certain non-budgeted activity was not included in the appropriated activity of the fund.

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	\$18,894,983	(\$6,494,644)	(\$3,300,773)	\$3,765,032
Net Adjustment for Revenue Accruals	7,474,773	13,049,730	4,794,096	884,595
Beginning Fair Value				
Adjustment for Investments	72,867	0	0	0
Ending Fair Value Adjustment for Investments	4,002,464	0	0	0
Advance In	19,999,650	0	0	0
Beginning Unrecorded Cash	1,134,189	283	0	0
Ending Unrecorded Cash	1,329,693	0	0	0
Non-Budgeted Activity	(2,647,575)	(7,504,516)	(6,540,383)	(9,713,433)
Net Adjustment for Expenditure Accruals	5,553,387	(1,848,823)	646,272	(1,339,894)
Encumbrances	(20,107,942)	(20,624,368)	(2,937,628)	(5,838,147)
Budget Basis	<u>\$35,706,489</u>	<u>(\$23,422,338)</u>	<u>(\$7,338,416)</u>	<u>(\$12,241,847)</u>

Note 10 – Deposits and Investments

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment or by the financial institutions

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participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty 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. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase.

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10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided 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. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments 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. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$104,674,673 of the County's bank balance of \$105,924,653 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 either be insured or protected by:

Eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be one hundred two percent of the deposits being secured or a rate set by the Treasurer of State.

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Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	<u>\$89,563,743</u>	Less than One Year	N/A	9.93%
Net Asset Value Per Share				
STAR Ohio	<u>180,300,000</u>	Average 52.1 Days	AAAm	N/A
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage Corporation Bonds	9,998,201	Less than One Year	N/A	N/A
Federal Agricultural Mortgage Corporation Bonds	9,996,223	More than One Year	N/A	N/A
Federal Farm Credit Bank Bonds	57,396,737	Less than One Year	Aaa	6.36%
Federal Farm Credit Bank Bonds	30,000,000	More than Two Years	Aaa	N/A
Federal Farm Credit Bank Bonds	54,633,627	More than Three Years	Aaa	6.05%
Federal Home Loan Bank Bonds	59,988,355	Less than One Year	Aaa	6.65%
Federal Home Loan Bank Bonds	29,975,443	More than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	45,000,000	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	55,013,269	More than Three Years	Aaa	6.10%
Federal Home Loan Mortgage Corporation Bank Bonds	19,996,152	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	99,996,334	More than Three Years	Aaa	11.08%
Federal National Mortgage Association Bonds	9,999,611	Less than One Year	Aaa	N/A
Federal National Mortgage Association Bonds	51,758,673	More than One Year	Aaa	5.74%
Federal National Mortgage Association Bonds	34,935,650	More than Two Years	Aaa	N/A
Federal National Mortgage Association Bonds	24,765,620	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
State of Israel Notes	3,000,000	More than Two Years	A1	N/A
Treasury Coupon Securities	9,993,035	Less than One Year	Aaa	N/A
Treasury Coupon Securities	9,992,931	More than Two Years	Aaa	N/A
Treasury Coupon Securities	<u>9,995,572</u>	More than Three Years	Aaa	N/A
Total Fair Value - Level Two Inputs	<u>632,435,433</u>			
Total Investments	<u><u>\$902,299,176</u></u>			

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

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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, 2017. 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).

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:

Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	4/1/2018	\$3,000,000
State of Israel Notes	Israeli New Sheqel	3/1/2019	3,000,000
State of Israel Notes	Israeli New Sheqel	3/1/2020	1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2020	1,500,000

Note 11 – Contingent Liabilities

Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor

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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 four companion lawsuits filed by employees claiming they were unlawfully reclassified or their "work-week" was increased from 35 to 40 hours. As a result they claim they had a reduction in compensation and benefits resulting in damages estimated by plaintiffs in total at \$11,912,000. The County denies both liability and damages, and is vigorously defending all cases. Some plaintiffs in two cases are now part of a bargaining unit so damages would be mitigated.

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

Note 12 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes are levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2017 property tax receipts were based are as follows:

Real Property	\$26,564,733,730
Public Utility Personal Property	<u>1,059,010,720</u>
Total Assessed Value	<u><u>\$27,623,744,450</u></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 custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there is an enforceable legal claim. In governmental

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funds, the portion of the receivable not levied to finance 2017 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2017, the County's property taxes were reduced by \$2,993,214 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	2017 Taxes Abated
City of Cleveland	\$1,744,595
Village of Glenwillow	184,629
City of Strongsville	164,722
City of Berea	135,774
City of Solon	105,306
City of Fairview Park	104,144
City of Mayfield Heights	77,601
Village of Oakwood	75,880
City of Euclid	75,371
City of Warrensville Heights	63,281
City of Cuyahoga Heights	57,569
City of Bedford	28,361
City of Garfield Heights	27,502
City of Middleburg Heights	26,447
Cities of Fairview Park and Rocky River	26,229
Cities of Berea and Olmsted Falls	22,903
City of Brook Park	19,100
City of Westlake	9,997
City of Broadview Heights	9,201
Village of Walton Hills	8,803
Cities of Cleveland and Shaker Heights	7,076
City of East Cleveland	4,584
City of North Royalton	3,784
City of Parma Heights	2,654
City of Richmond Heights	2,497
Village of Valley View	2,138
City of Highland Heights	1,988
City of Brooklyn	1,052
City of North Olmsted	26

Note 13 – Receivables

Receivables at December 31, 2017, 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.

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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 \$21,752,473 in the debt service fund.

The loans receivable at December 31, 2017, 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 \$50,286,568 in the community development special revenue fund. The allowance for uncollectibles includes a calculation related to the "Deferred HOME Rental Rehabilitation Loans, HUD 108 Loans and the NSP Forgivable Loans programs. These programs include a forgivable clause when the project meets the affordability requirements, which is when the property owner has been living in the home for 15-20 years. Also, the allowance now factors in a calculation related to the 50 percent forgivable portion of the down payment loans, when the borrower occupies the residence for 10 years. The estimate is made to the extent that it is probable that the loans will result in being forgiven based on the County's past experience.

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, 2017, the Corporation has drawn down the full balance of available funds. As of December 31, 2017, the outstanding balance was \$278,971,871. Loans expected to be collected in more than one year amount to \$256,054,088 in the GCHI capital projects fund. At December 31, 2017, 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	\$278,971,871	\$0	\$278,971,871
Community Development Loans	84,384,575	26,254,449	58,130,126
Gateway Loans	163,631,980	138,892,677	24,739,303
Total	<u>\$526,988,426</u>	<u>\$165,147,126</u>	<u>\$361,841,300</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, 2017, the outstanding balance was \$6,533. The total balance is expected to be collected within one year.

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

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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, 2017, the outstanding balance was \$1,095,000. Intergovernmental receivables expected to be collected in more than one year amount to \$955,000 in the debt service fund. At December 31, 2017, 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	\$9,125,259
Casino Tax Revenue	3,718,573
Miscellaneous	2,821,812
Property Tax Rollbacks and Exemptions	<u>735,201</u>
Total General Fund	<u>16,400,845</u>
Special Revenue Funds	
Human Services	14,313,674
Health and Human Services Levy	2,716,689
County Board of Developmental Disabilities	9,217,217
Motor Vehicle Gas Tax	9,334,183
Alcohol, Drug and Mental Health Board	1,553,130
Cuyahoga Support Enforcement	408,331
Solid Waste	33,817
Community Development	401,828
Treatment Alternatives for Safer Communities	283,171
Victim Assistance	283,508
Other Judicial	297,867
Other Health and Safety	161,012
Other Social Services	42,435
Court	480,707
Children Services	<u>4,014,668</u>
Total Special Revenue Funds	<u>43,542,237</u>
Debt Service Fund	
Debt Service	<u>2,491,899</u>
Capital Projects Fund	
Road Capital Projects	<u>3,702,617</u>
<i>Total Governmental Funds</i>	<u><u>\$66,137,598</u></u>
Internal Service Fund	
Central Custodial Service	<u><u>\$374,427</u></u>

Cuyahoga County, Ohio
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Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and custodial fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,504,795	\$0	\$0	\$6,504,795
Construction in Progress	14,989,374	5,933,658	0	20,923,032
<i>Total Nondepreciable Capital Assets</i>	<u>21,494,169</u>	<u>5,933,658</u>	<u>0</u>	<u>27,427,827</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	18,807,492	0	(1,171,205)	17,636,287
Utility Plant	57,739,175	0	0	57,739,175
Buildings, Structures and Improvements	18,499,433	0	(6,173,624)	12,325,809
Furniture, Fixtures and Equipment	3,389,720	362,749	0	3,752,469
Vehicles	8,790,302	1,567,880	(37,848)	10,320,334
<i>Total Depreciable Capital Assets</i>	<u>107,226,122</u>	<u>1,930,629</u>	<u>(7,382,677)</u>	<u>101,774,074</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(12,569,387)	(570,468)	1,171,205	(11,968,650)
Utility Plant	(36,527,366)	(662,079)	0	(37,189,445)
Buildings, Structures and Improvements	(16,148,129)	(246,354)	6,133,862	(10,260,621)
Furniture, Fixtures and Equipment	(1,722,251)	(289,544)	0	(2,011,795)
Vehicles	(6,365,572)	(684,498)	37,848	(7,012,222)
<i>Total Accumulated Depreciation</i>	<u>(73,332,705)</u>	<u>(2,452,943)</u>	<u>7,342,915</u>	<u>(68,442,733)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>33,893,417</u>	<u>0</u>	<u>0</u>	<u>33,331,341</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u><u>\$55,387,586</u></u>	<u><u>\$5,411,344</u></u>	<u><u>(\$39,762)</u></u>	<u><u>\$60,759,168</u></u>

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

Sanitary Engineer	\$1,642,778
County Airport	618,649
County Parking Garage	<u>191,516</u>
Total	<u><u>\$2,452,943</u></u>

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	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$86,579,549	\$4,192,774	\$0	\$90,772,323
Construction in Progress	73,008,490	39,795,858	(55,530,515)	57,273,833
<i>Total Nondepreciable Capital Assets</i>	159,588,039	43,988,632	(55,530,515)	148,046,156
<i>Depreciable Capital Assets</i>				
Land Improvements	11,268,482	0	(756,832)	10,511,650
Buildings, Structures and Improvements	1,511,105,141	742,735	(101,745,496)	1,410,102,380
Furniture, Fixtures and Equipment	57,175,540	577,120	(1,455,211)	56,297,449
Vehicles	13,005,001	608,018	(2,040,375)	11,572,644
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	198,955,279	52,325,947	(1,359,052)	249,922,174
<i>Total Depreciable Capital Assets</i>	1,793,484,755	54,253,820	(107,356,966)	1,740,381,609
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(7,152,943)	(532,908)	729,377	(6,956,474)
Buildings, Structures and Improvements	(454,892,464)	(41,326,955)	101,508,351	(394,711,068)
Furniture, Fixtures and Equipment	(35,480,547)	(5,063,972)	1,353,126	(39,191,393)
Vehicles	(10,502,168)	(859,717)	2,010,999	(9,350,886)
Right to Use Community Center	(616,498)	(150,980)	0	(767,478)
Infrastructure	(117,661,566)	(6,307,303)	774,772	(123,194,097)
<i>Total Accumulated Depreciation and Amortization</i>	(626,306,186)	(54,241,835)	106,376,625	(574,171,396)
<i>Total Depreciable Capital Assets, Net</i>	1,167,178,569	11,985	(980,341)	1,166,210,213
<i>Governmental Activities Capital Assets, Net</i>	\$1,326,766,608	\$44,000,617	(\$56,510,856)	\$1,314,256,369

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

General Government:	
Legislative and Executive	\$7,105,147
Judicial	14,691,582
Public Works	6,612,383
Health and Safety	170,458
Social Services	4,968,479
Community Development	20,693,786
Total	<u><u>\$54,241,835</u></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
2018	\$150,979
2019	150,979
2020	150,979
2021	150,980
2022	150,979
2023-2025	452,938
	<u>\$1,207,834</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 2017, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2017, the County paid \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

During 2017, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$21,830,309 towards loan principal reduction during 2017 leaving a remaining balance of \$278,971,871 as of December 31, 2017.

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Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfers To	Transfers From		
	General	Human Services	Health and Human Services Levy
General	\$0	\$0	\$0
Human Services	0	0	0
Health and Human Services Levy	1,000,000	0	0
County Board of Developmental Disabilities	0	0	0
Other Governmental Funds	75,677,841	251,849	102,692
Other Enterprise Funds	350,000	0	0
Internal Service Funds	9,934,000	0	1,216,000
<i>Total Transfers</i>	<u>\$86,961,841</u>	<u>\$251,849</u>	<u>\$1,318,692</u>

Transfers To	Transfers From			
	Other Governmental Funds	Other Enterprise Funds	Internal Service Funds	Totals
General	\$41,903,117	\$760,540	\$0	\$42,663,657
Human Services	175,306	0	0	175,306
Health and Human Services Levy	479	0	0	1,000,479
County Board of Developmental Disabilities	62,695	0	0	62,695
Other Governmental Funds	31,686,347	0	0	107,718,729
Other Enterprise Funds	0	0	0	350,000
Internal Service Funds	0	0	59,313	11,209,313
<i>Total Transfers</i>	<u>\$73,827,944</u>	<u>\$760,540</u>	<u>\$59,313</u>	<u>\$163,180,179</u>

The transfers were made to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted balances to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

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Interfund Balances

Interfund Payable	Interfund Receivable					Totals
	General	Human Services	Other Governmental Funds	Other Enterprise Funds	Internal Service Funds	
General	\$0	\$0	\$1,020,253	\$65,390	\$1,337,567	\$2,423,210
Human Services	0	0	68,795	3,150	154,317	226,262
Health and Human Services Levy	0	0	0	0	53,232	53,232
Other Governmental Funds	353,203	553,530	365,433	1,890	72,938	1,346,994
Sanitary Engineer	0	0	0	0	7,873	7,873
Other Enterprise Funds	0	0	0	0	77,818	77,818
Internal Service Funds	0	0	0	0	60,683	60,683
<i>Total</i>	<u>\$353,203</u>	<u>\$553,530</u>	<u>\$1,454,481</u>	<u>\$70,430</u>	<u>\$1,764,428</u>	<u>\$4,196,072</u>

The above interfund balances at December 31, 2017, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

Interfund 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><u>\$21,030,000</u></u>
<i>Stated Maturity 1/1/2037</i>	

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

	Principal	Interest
2018	\$0	\$736,050
2019	800,000	722,050
2020	825,000	693,613
2021	855,000	664,212
2022	885,000	633,763
2023-2027	4,910,000	2,673,475
2028-2032	5,835,000	1,735,562
2033-2037	6,920,000	622,125
Total	<u><u>\$21,030,000</u></u>	<u><u>\$8,480,850</u></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

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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.

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

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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
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	**
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>13.0 %</u>

** 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 \$49,435,826 for 2017. Of this amount, \$1,150,473 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 was increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. 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.

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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.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 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, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$595,593 for 2017. Of this amount \$14,368 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, 2016, and the net pension liability for STRS was measured as of June 30, 2017. 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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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	2.94412500%	0.04048385%	
Prior Measurement Date	<u>3.01233500%</u>	<u>0.04337093%</u>	
Change in Proportionate Share	<u>-0.06821000%</u>	<u>-0.00288708%</u>	
Proportionate Share of the Net Pension Liability	\$655,189,507	\$9,617,025	\$664,806,532
Pension Expense	\$137,543,768	(\$5,188,130)	\$132,355,638

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$888,059	\$371,364	\$1,259,423
Changes of assumptions	103,921,078	2,103,349	106,024,427
Net difference between projected and actual earnings on pension plan investments	97,572,835	0	97,572,835
Changes in proportion and differences between County contributions and proportionate share of contributions	1,509,331	0	1,509,331
County contributions subsequent to the measurement date	<u>49,435,826</u>	<u>287,386</u>	<u>49,723,212</u>
Total Deferred Outflows of Resources	<u>\$253,327,129</u>	<u>\$2,762,099</u>	<u>\$256,089,228</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$3,899,360	\$77,509	\$3,976,869
Net difference between projected and actual earnings on pension plan investments	0	317,373	317,373
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>5,676,934</u>	<u>3,776,340</u>	<u>9,453,274</u>
Total Deferred Inflows of Resources	<u>\$9,576,294</u>	<u>\$4,171,222</u>	<u>\$13,747,516</u>

\$49,723,212 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, 2018. 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
2018	\$80,441,464	(\$1,041,976)	\$79,399,488
2019	82,281,600	(610,238)	81,671,362
2020	34,452,052	(41,894)	34,410,158
2021	(2,860,107)	(2,401)	(2,862,508)
Total	<u>\$194,315,009</u>	<u>(\$1,696,509)</u>	<u>\$192,618,500</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, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year

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of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, 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, 2015. The prior 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.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

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 2016 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$1,000,948,328	\$655,189,507	\$367,060,551

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented below:

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	July 1, 2017	July 1, 2016
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For the July 1, 2017 actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. 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 an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

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Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. 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 that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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 7.45 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 (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$13,785,679	\$9,617,025	\$6,105,560

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Note 19 – Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

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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, 2017, 2016, and 2015 was \$3,762,353, \$7,160,287, and \$7,417,179, respectively. For 2017, 99.73 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) 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. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. 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 to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. 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 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

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 2017, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

<u>Company</u>	<u>Benefit Provided</u>
United Healthcare	Medical
Medical Mutual of Ohio	Medical
MetroHealth	Medical and Prescription Drugs
CVS Caremark	Prescription Drugs
Guardian Life Insurance Company	Life and Dental
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
Trustmark Voluntary Benefits Solutions	Voluntary Life Insurance

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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, 2017, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$106 million, \$2.0 billion, and \$142 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>				
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
2017A Sales Tax Revenue Bonds - Arena Renovation Project	2017	2.50 - 5.00	35,000,000	2035
2017B Sales Tax Revenue Bonds - Arena Renovation Project	2017	3.03 - 3.67	35,320,000	2035
2017C Sales Tax Revenue Bonds - Arena Renovation Project	2017	1.57 - 3.57	70,635,000	2035
<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
Barton, Bronson, Cook Sanitary	2016	0.00	1,000,000	2038
<i>OWDA Loans</i>				
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

Cuyahoga County, Ohio
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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
Bagley Sewer and Water	2017	3.03	1,505,375	2038

Changes in the County's long-term obligations during the year ended December 31, 2017, consist of the following:

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds - Unvoted</i>					
1993 Rock and Roll Hall of Fame Serial Bonds	\$1,645,000	\$0	\$800,000	\$845,000	\$845,000
2005 General Obligation Refunding Bonds	27,865,000	0	6,415,000	21,450,000	6,765,000
Unamortized Premium	2,279,426	0	524,763	1,754,663	0
2009 Capital Improvement Bonds					
Serial Bonds	15,400,000	0	4,935,000	10,465,000	5,130,000
Build America Bonds - Serial	7,930,000	0	50,000	7,880,000	50,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic					
Development Bonds - Serial	7,685,000	0	50,000	7,635,000	50,000
Recovery Zone Economic					
Development Bonds - Term	34,740,000	0	0	34,740,000	0
Unamortized Premium	1,543,742	0	494,700	1,049,042	0
2012A Various Purpose Bonds					
Serial Bonds	40,635,000	0	2,060,000	38,575,000	2,170,000
Term Bonds	17,465,000	0	0	17,465,000	0
Unamortized Premium	7,246,493	0	256,931	6,989,562	0
2012B Various Purpose Refunding Bonds					
Serial Bonds	36,985,000	0	4,295,000	32,690,000	4,465,000
Unamortized Premium	5,636,097	0	654,509	4,981,588	0
<i>Total General Obligation Bonds - Unvoted</i>	<u>242,795,758</u>	<u>0</u>	<u>20,535,903</u>	<u>222,259,855</u>	<u>19,475,000</u>
Net Pension Liability					
OPERS	500,903,420	140,914,872	0	641,818,292	0
STRS	14,517,556	0	4,900,531	9,617,025	0
<i>Total Net Pension Liability</i>	<u>515,420,976</u>	<u>140,914,872</u>	<u>4,900,531</u>	<u>651,435,317</u>	<u>0</u>
Loans Payable					
Ohio Public Works Commission - Schaaf Bridge	625,627	0	31,282	594,345	62,563
Ohio Department of Transportation - Crocker	1,778,577	0	695,585	1,082,992	716,607
<i>Total Loans Payable</i>	<u>\$2,404,204</u>	<u>\$0</u>	<u>\$726,867</u>	<u>\$1,677,337</u>	<u>\$779,170</u>

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	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Revenue Bonds					
1992 Gateway Economic Development	\$21,000,000	\$0	\$3,500,000	\$17,500,000	\$3,500,000
2010 Brownfield Redevelopment Bonds					
Serial Bonds	7,420,000	0	685,000	6,735,000	710,000
Term Bonds	6,000,000	0	0	6,000,000	0
2010 Commercial Redevelopment Bonds					
Serial Bonds	4,820,000	0	445,000	4,375,000	465,000
Term Bonds	3,855,000	0	0	3,855,000	0
2010 Gateway Arena Refunding Bonds	27,130,000	0	2,450,000	24,680,000	2,825,000
2010 Shaker Square Refunding Bonds					
Serial Bonds	530,000	0	65,000	465,000	65,000
Term Bonds	1,810,000	0	0	1,810,000	0
Unamortized Premium	105,097	0	2,920	102,177	0
2010 Economic Development - GCHI					
Taxable GCHI Revenue Bonds					
Term Bonds	31,845,000	0	15,145,000	16,700,000	15,905,000
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	10,276,170	0	670,599	9,605,571	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	2,615,000	0	120,000	2,495,000	120,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(53,470)	0	(1,655)	(51,815)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	2,675,000	0	120,000	2,555,000	120,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(113,157)	0	(2,389)	(110,768)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	131,165,000	0	280,000	130,885,000	285,000
Term Bonds	6,385,000	0	0	6,385,000	0
Unamortized Premium	18,632,987	0	37,930	18,595,057	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	20,750,000	0	60,000	20,690,000	60,000
Unamortized Discount	(545,310)	0	(1,577)	(543,733)	0
2015A Sales Tax Revenue Bonds -					
Public Square Project					
Serial Bonds	7,875,000	0	0	7,875,000	460,000
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	56,135,000	0	4,255,000	51,880,000	4,325,000
Unamortized Premium	8,701,521	0	659,570	8,041,951	0
2017A Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	0	35,000,000	0	35,000,000	0
Unamortized Premium	0	2,737,676	0	2,737,676	0
2017B Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	0	23,505,000	0	23,505,000	0
Term Bonds	\$0	\$11,815,000	\$0	\$11,815,000	\$0

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For the Year Ended December 31, 2017

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Revenue Bonds (continued)					
2017C Sales Tax Revenue Bonds - Arena Renovation Project					
Serial Bonds	\$0	\$22,795,000	\$0	\$22,795,000	\$2,935,000
Term Bonds	0	47,840,000	0	47,840,000	0
Total Revenue Bonds	597,515,568	143,692,676	28,490,398	712,717,846	31,775,000
Certificates of Participation					
2014 Convention Hotel					
Serial Bonds	158,760,000	0	9,300,000	149,460,000	10,200,000
Term Bonds	72,125,000	0	0	72,125,000	0
Unamortized Premium	26,430,183	0	1,064,602	25,365,581	0
Unamortized Discount	(451,125)	0	(18,171)	(432,954)	0
Total Certificates of Participation	256,864,058	0	10,346,431	246,517,627	10,200,000
Other Long-Term Obligations					
Compensated Absences	26,946,551	2,579,534	1,308,759	28,217,326	1,576,088
Capital Lease	77,754,786	7,709,603	3,291,948	82,172,441	3,173,177
Capital Lease from Component Unit	300,802,180	0	21,830,309	278,971,871	22,917,783
Total Other Long-Term Obligations	405,503,517	10,289,137	26,431,016	389,361,638	27,667,048
Total Governmental Activities	\$2,020,504,081	\$294,896,685	\$91,431,146	\$2,223,969,620	\$89,896,218
	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Business Type Activities					
OPWC Loans					
North County Trunk Sewer Improvement	\$56,739	\$0	\$22,695	\$34,044	\$22,696
MetroHealth Sanitary Sewer	9,799	0	6,533	3,266	3,266
Sanitary Sewer System Improvement	171,252	0	11,811	159,441	11,810
Barton, Bronson, Cook Sanitary	444,603	555,397	0	1,000,000	25,000
Total OPWC Loans	682,393	555,397	41,039	1,196,751	62,772
OWDA Loans					
Trunk Sewer Construction	270,175	0	132,386	137,789	137,789
Scottish Highlands Sewer	87,227	0	87,227	0	0
CSO Improvements	155,018	0	16,048	138,970	16,591
Suffolk Estates Pump Station	110,571	0	10,109	100,462	10,441
Woods Pump Station	347,401	0	28,254	319,147	29,180
CSO Improvements/East 38th 40th Street	462,268	0	37,597	424,671	38,828
Fitch Road Sanitary Sewer	925,550	0	75,275	850,275	77,742
Echo Hills Wastewater Treatment Plant Elimination	1,095,477	0	79,487	1,015,990	82,181
Stearns and Cook Roads Sanitary Sewer	366,839	0	21,635	345,204	22,405
Cook Mackenzie Sanitary Sewer	429,513	0	27,894	401,619	28,884
Thornapple Pump Station	602,696	0	38,714	563,982	40,159
Sewer Repairs	1,733,108	0	87,598	1,645,510	90,469
Fernhill Sewer Replacement	1,241,305	0	65,664	1,175,641	67,442
North Granger Sewer Replacement	249,088	243,102	28,586	463,604	0
Dewey Road Pump Station	1,854,653	0	93,523	1,761,130	96,616
Jefferson Drive Sewer Lining	208,499	0	11,029	197,470	11,325
Broadview Drill Drop and Sanitary Sewer	199,139	93,513	15,248	277,404	0
Bagley Sewer and Water	0	5,361	0	5,361	0
Total OWDA Loans	10,338,527	341,976	856,274	9,824,229	750,052
Other Long-Term Obligations					
Compensated Absences	489,364	155,624	112,191	532,797	29,102
Net Pension Liability - OPERS					
Sanitary Engineer	10,435,487	2,935,728	0	13,371,215	0
Total Business-Type Activities	\$21,945,771	\$3,988,725	\$1,009,504	\$24,924,992	\$841,926

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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, sales and excise taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The 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	<u>\$35,740,000</u>	<u>\$34,740,000</u>
<i>Stated Maturity</i>	<i>12/1/2034</i>	<i>12/1/2034</i>

In 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	<u>\$4,660,000</u>	<u>\$2,990,000</u>	<u>\$1,020,000</u>	<u>\$395,000</u>
<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>\$16,700,000</u>
2018	<u>\$15,905,000</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, 2017, \$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
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>\$610,000</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	<u>\$570,000</u>
Total	<u>\$570,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>

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

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 October 4, 2017, the County issued \$140,955,000 in sales tax revenue bonds for the arena renovation project, which included \$81,300,000 in serial bonds and \$59,655,000 in term bonds. The bonds were issued with interest rates varying from 1.6 to 5.0 percent. The bonds were sold at a premium of \$2,737,676. The bonds were issued for an eighteen year period with final maturity during 2035. The bonds will be retired through the debt service fund.

The term bonds maturing on July 1, 2025, 2026, 2027, 2028, 2029, 2030, 2031 and 2032 and the term bonds maturing on January 1, 2035, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on July 1 and January 1, in the years and in the respective principal amounts as follows:

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Year	\$3,910,000	\$4,020,000	\$4,145,000	\$4,275,000	\$4,405,000
2025	\$3,910,000	\$0	\$0	\$0	\$0
2026	0	4,020,000	0	0	0
2027	0	0	4,145,000	0	0
2028	0	0	0	4,275,000	0
2029	0	0	0	0	4,405,000
Total	<u>\$3,910,000</u>	<u>\$4,020,000</u>	<u>\$4,145,000</u>	<u>\$4,275,000</u>	<u>\$4,405,000</u>
<i>Stated Maturity</i>	<i>7/1/2025</i>	<i>7/1/2026</i>	<i>7/1/2027</i>	<i>7/1/2028</i>	<i>7/1/2029</i>

Year	\$4,555,000	\$4,710,000	\$4,870,000	\$12,950,000	\$11,815,000
2030	\$4,555,000	\$0	\$0	\$0	\$0
2031	0	4,710,000	0	0	0
2032	0	0	4,145,000	0	0
2033	0	0	0	5,045,000	3,785,000
2034	0	0	0	5,225,000	3,935,000
2035	0	0	0	2,680,000	4,095,000
Total	<u>\$4,555,000</u>	<u>\$4,710,000</u>	<u>\$4,145,000</u>	<u>\$12,950,000</u>	<u>\$11,815,000</u>
<i>Stated Maturity</i>	<i>7/1/2030</i>	<i>7/1/2031</i>	<i>7/1/2032</i>	<i>1/1/2035</i>	<i>1/1/2035</i>

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

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

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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. The County is currently making payments based upon estimates. The balances of the loans are as follows:

	Outstanding 12/31/17
North Granger Sewer Replacement	\$463,604
Broadview Drill Drop and Sanitary Sewer	277,404
Bagley Sewer and Water	5,361
<i>Totals</i>	<u>\$746,369</u>

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

The amount of debt outstanding for principal and interest as of December 31, 2017, is \$29,237,250. 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.

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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 2017 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 County wanted to participate in the 2017 MetroHealth System (the System) bond issue while limiting risk to the County. In lieu of funding a reserve for the issue, the County provided a standby letter of credit for \$945,660,000. The letter of credit is secured by the County's General fund nontax revenues. If a draw on the Letter of Credit occurs the County has the right to withhold the amount of that draw from the annually appropriated amount to be provided to the System for that fiscal year. If the amount of the letter of credit draw is greater than the annual appropriation to the System, the County will have the right to terminate the letter of credit. If there is a deficiency remaining after the County reimburses its funds from the annual appropriated funds, the System will pay to the County in ten equal, annual installment payments equal to the deficiency. The County will maintain the letter of credit until debt service coverage by the System equals at least 1.75 for three consecutive years following the earlier of the completion date of the project or December 31, 2025. As of December 31, 2017, there has been no draws on the letter of credit.

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

The effects of the debt limitations described above at December 31, 2017, are an overall debt margin of \$529,548,963; and an unvoted debt margin of \$116,692,797.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2017, 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
2018	\$19,375,000	\$5,194,183	\$31,475,000	\$19,132,756	\$240,000	\$1,234,390
2019	19,385,000	4,365,518	18,480,000	16,576,620	240,000	1,229,232
2020	14,745,000	3,429,098	24,540,000	15,689,956	250,000	1,222,990
2021	7,530,000	2,721,698	25,590,000	14,517,806	260,000	1,215,617
2022	25,925,000	9,294,634	26,970,000	13,279,145	270,000	1,206,972
2023-2027	13,935,000	5,678,100	113,015,000	51,027,921	23,680,000	3,984,145
2028-2032	16,820,000	2,792,900	99,950,000	28,098,459	1,865,000	1,580,888
2033-2037	3,775,000	151,000	71,030,000	9,461,896	2,690,000	1,054,564
2038-2042	0	0	10,355,000	414,200	2,010,000	403,362
Total	\$121,490,000	\$33,627,131	\$421,405,000	\$168,198,759	\$31,505,000	\$13,132,160

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	Recovery Zone Facility Bonds		Loans	
	Serial and Term			
	Principal	Interest	Principal	Interest
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	23,575,000	7,011,656	62,563	0
2023-2027	116,910,000	16,087,124	281,532	0
Total	<u>\$200,235,000</u>	<u>\$60,435,404</u>	<u>\$1,677,337</u>	<u>\$32,651</u>

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
2018	\$60,000	\$62,700	\$10,200,000	\$11,008,344
2019	60,000	618,900	10,700,000	10,543,344
2020	65,000	617,100	11,250,000	10,033,344
2021	65,000	615,150	11,800,000	9,498,344
2022	70,000	613,200	12,400,000	8,935,844
2023-2027	20,370,000	3,034,050	71,940,000	35,211,970
2028-2032	0	0	30,645,000	18,486,095
2033-2037	0	0	21,450,000	12,736,531
2038-2042	0	0	27,875,000	7,866,250
2043-2044	0	0	13,325,000	1,435,000
Total	<u>\$20,690,000</u>	<u>\$5,561,100</u>	<u>\$221,585,000</u>	<u>\$125,755,066</u>

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
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	50,000	2,536,946	55,000	2,536,946	(2,025,903)	3,152,989
2023-2027	11,210,000	12,053,807	11,545,000	12,053,807	(9,625,797)	37,236,817
2028-2032	21,285,000	6,948,452	21,905,000	6,948,452	(5,548,865)	51,538,039
2033-2036	9,630,000	889,261	9,905,000	889,261	(710,157)	20,603,365
Total	\$42,375,000	\$32,600,804	\$43,620,000	\$32,600,804	(\$26,033,915)	\$125,162,693

Cuyahoga County, Ohio
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Business-Type Activities

	OWDA Loans		OPWC
	Principal	Interest	Loans
2018	\$750,052	\$262,914	\$62,772
2019	632,296	241,556	73,158
2020	653,011	222,710	61,810
2021	674,408	203,245	61,811
2022	696,511	183,140	61,810
2023-2027	3,666,946	589,991	309,053
2028-2032	2,004,636	136,926	291,337
2033-2037	0	0	250,000
2038	0	0	25,000
Total	<u>\$9,077,860</u>	<u>\$1,840,482</u>	<u>\$1,196,751</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 \$6,399,801 have been accrued as a liability based on a review of January through March 2018 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 2016 and 2017 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$6,879,444	\$115,179,412	\$115,009,213	\$7,049,643
2017	7,049,643	101,493,994	102,143,836	6,399,801

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 2017, 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, 2017

Company/Type of Insurance	Coverage
Continental Insurance Company	
Property Insurance	\$1,000,000,000
Convention Center and Global Center for Health Innovation	423,125,000
Hilton Hotel	261,357,431
Cincinnati 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
Greenwich Insurance Company	
Workforce Investment Board Directors and Officers	1,000,000
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections General Liability	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	307,000
Commerce and Industry/Aviation Insurance	
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	24,711,693
Underground Walkway - Builders Risk	11,500,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

Workers' Compensation

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2017 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 2017. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2017

Incurred but not reported claims and premium of \$8,974,670 have been accrued as a liability at December 31, 2017, 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, 2017, 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 2016 and 2017 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$7,979,501	\$2,638,114	\$2,600,753	\$8,016,862
2017	8,016,862	3,312,994	2,355,186	8,974,670

Note 24 – Leases

Operating Leases

The County is the lessee in 27 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2017 totaled \$4,924,037. 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, 2017:

Year Ending December 31,	Governmental Funds	Enterprise Funds	Internal Service Funds	Total
2018	\$4,216,027	\$100,000	\$69,850	\$4,385,877
2019	3,083,110	100,000	64,476	3,247,586
2020	2,370,820	100,000	59,103	2,529,923
2021	1,462,167	100,000	0	1,562,167
2022	1,360,463	100,000	0	1,460,463
2023-2026	3,644,854	400,000	0	4,044,854
Total minimum lease payments	<u>\$16,137,441</u>	<u>\$900,000</u>	<u>\$193,429</u>	<u>\$17,230,870</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 \$596,656,644, 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, 2017

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$48,252,771
Building	548,403,873
Total Original Cost	596,656,644
Less: Accumulated Depreciation	(61,295,149)
Total Book Value as of December 31, 2017	<u>\$535,361,495</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
2018	42,923,036
2019	42,753,914
2020	42,837,811
2021	42,804,053
2022	41,102,716
2023-2027	195,254,830
2028-2032	26,733,253
2033-2037	29,491,381
2038-2040	15,861,410
Total	479,762,404
Less: Amount Representing Interest	(118,618,092)
Present Value of Net Minimum Lease Payments	<u>\$361,144,312</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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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 2017, the County contributed \$202,657.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017, 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 2017, 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 2017, the County contributed \$89,213 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.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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 2017, 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 2017, 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 2017. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management.

Northeast Ohio Regional Sewer District (District)

The District, a political subdivision of the State of Ohio, was created by Order of the Cuyahoga County Court of Common Pleas and commenced operations on July 18, 1972, under statutory provisions of the Ohio Revised Code. The District provides wastewater treatment and interceptor sewer facilities for the region composed of the City of Cleveland and 61 suburban communities. The District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") composed of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-

Cuyahoga County, Ohio
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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 2017, 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.

Three C Recovery and Health Care Network Council of Governments

The Alcohol, Drug Addiction and Mental Health Board of Cuyahoga County is a member of the Three C Recovery and Health Care Network Council of Governments (the COG). The purpose of this COG is for creating a Shared Health Care and Recovery Enterprise System (SHARES), to support management of client enrollment, benefit management, provider contracting, payment processes and utilization management for the member boards, and for additional boards that may join the COG in the future. The COG Board of Trustees consists of six members, two from each of the founding counties. Other mental health and/or alcohol and other drug county boards may petition for membership to the COG; however, membership must be approved by a unanimous vote of all COG members in good standing at the time of the vote. The board exercises total control over the operation of the COG including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2017, the County contributed \$420,429. Financial information for the Three C Recovery and Health Care Network Council of Governments may be obtained at 2350 Auburn Avenue, Cincinnati, Ohio 45219.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 27 – Significant Commitments

Contractual Commitments

At December 31, 2017, the County's significant contractual commitments consisted of the following

Project	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Emergency Repairs	\$8,351,936	\$6,873,572	\$1,478,364
Barton/Branson/Cook Sanitary Improvement	4,928,558	4,790,933	137,625
Bagley Road Sewer and Water Line	3,150,134	3,097,854	52,280
General Engineering Services	400,000	55,752	344,248
Cleaning, Televising, Sanitizing Sewers	2,332,363	0	2,332,363
2017 Sewer Repair Program	263,602	105,963	157,639
Total Sanitary Sewer Projects	19,426,593	14,924,074	4,502,519
Airport Projects			
Airport EMAS Production & Install Support	5,981,448	5,353,286	628,162
Airport Pavement Rehab Consulting	3,613,807	2,930,554	683,253
Airport Runway Overlay Phase 3 and 4	11,648,703	0	11,648,703
Total Airport Projects	21,243,958	8,283,840	12,960,118
Road and Bridge Projects			
Towpath Trail Stage III	15,502,311	5,622,812	9,879,499
Design Engineering Services	2,259,147	2,100,734	158,413
Columbus Lift Bridge	37,118,772	36,759,181	359,591
General Construction Management	494,839	261,433	233,406
General Engineering Services	5,890,620	3,446,694	2,443,926
Towpath Trail Design	1,729,808	1,334,715	395,093
Main Street Bridge Design Services	1,056,145	828,546	227,599
Bagley/Pleasant Valley	24,405,777	20,376,055	4,029,722
Pedestrian & Bicycle Bridge	2,808,412	2,247,234	561,178
Stearns Road Bridge	8,209,055	7,830,291	378,764
2016 Resurfacing Program	3,959,054	3,424,071	534,983
Bagley Road Bridge Replacement	2,529,384	2,214,352	315,032
W. 130th Resurfacing from Brook Park	7,948,721	6,699,506	1,249,215
Design Services for Warrensville Road	255,600	152,122	103,478
Cedar Road Bridge Replacement	1,953,750	1,736,299	217,451
Resurfacing - Bagley Road to Fitch Road	3,823,517	3,129,825	693,692
Noble Road Resurfacing	3,160,107	2,899,174	260,933
General Engineering Services for Sprague Road	2,143,423	658,191	1,485,232
Turney Road Resurfacing	6,854,100	2,974,927	3,879,173
Avery Road Bridge	1,759,297	1,670,092	89,205
Highland Road Bridge	14,000,000	909,349	13,090,651
Highland Road Rehab Existing Bridges	891,604	0	891,604
Hathaway Road Resurfacing	470,482	327,092	143,390
Design Engineering Services for E. 116th Street from Miles Road	428,531	103,523	325,008
Design Engineering Services for Replacement of Memphis Road	788,987	122,497	666,490
Design Engineering Services for St. Clair Bridge	496,997	49,700	447,297
Total Road and Bridge Projects	\$150,938,440	\$107,878,415	\$43,060,025

Cuyahoga County, Ohio
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Project	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects			
Countywide Carpeting	\$873,851	\$473,851	\$400,000
General Architectural and Engineering	1,221,000	739,669	481,331
ADA Upgrades - Courthouse	1,185,273	1,182,110	3,163
HPG Design & Construction Phase II	23,553,378	20,433,542	3,119,836
Archives Project	6,964,537	5,823,049	1,141,488
New Chiller System	166,480	0	166,480
General Environmental Consulting Services	550,000	119,993	430,007
Roof Replacement - Old Courthouse	2,728,661	1,094,559	1,634,102
Countywide Painting	349,588	141,522	208,066
Total Facility-Related Projects	<u>37,592,768</u>	<u>30,008,295</u>	<u>7,584,473</u>
Convention Center Hotel Projects			
Hilton Cleveland Hotel	231,677,225	230,410,499	1,266,726
Hilton Cleveland Hotel Connector to Huntington Parking Garage	9,468,560	8,596,260	872,300
Total Convention Center Hotel Projects	<u>241,145,785</u>	<u>239,006,759</u>	<u>2,139,026</u>
Information Technology Projects			
Enterprise Resource Planning Software - ERP	4,097,444	3,181,140	916,304
NetApp Upgrade and Maintenance Services	157,366	0	157,366
Web Content Management System	462,750	156,000	306,750
Data Center Co-Location Services	350,000	117,038	232,962
Total Information Technology Projects	<u>5,067,560</u>	<u>3,454,178</u>	<u>1,613,382</u>
Total Contractual Commitments	<u><u>\$475,415,104</u></u>	<u><u>\$403,555,561</u></u>	<u><u>\$71,859,543</u></u>

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

Encumbrances

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

Governmental Funds:	
General	\$20,107,942
Human Services	20,624,368
Health and Human Services Levy	2,937,628
County Board of Developmental Disabilities	5,838,147
Other Governmental Funds	137,511,239
Total Governmental Funds	<u>187,019,324</u>
Proprietary Funds:	
Sanitary Engineer	6,169,874
Other Enterprise Funds	1,524,406
Internal Service Funds	23,800,897
Total Proprietary Funds	<u>31,495,177</u>
Total	<u><u>\$218,514,501</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 28 – Subsequent Event

The voters, on May 8, 2018, approved a 3.9 mill, 2 year renewal levy that will be used to provide health and human services throughout the County, including programs to protect children from abuse and neglect, ensure home health care, meals and support services for seniors and provide early childhood and preschool education so children enter school ready to learn. This renewal levy will commence during the tax year of 2018.

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, the Elisabeth Severance Prentiss Center for Skilled Nursing Care, and several urban and suburban primary care health sites.

The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. 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. To support the general operations of the System, the County approved funding of \$32,400 per year for 2017. The County has also approved funding of approximately \$32,400 for 2018. 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

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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.

The System's fiscal year is the calendar year. Pursuant to Ohio law, the System submits a budget to the County by November 1 of each year. The fundamental purpose of the budget is to plan for an expected level of operations and to provide management with a tool to control deviation from such a plan. The budget is prepared on an accrual basis.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of all 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 funding, 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 \$50,620 in 2017.

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:

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Medicare and Medicaid Inpatient acute care, behavioral medicine, rehabilitation, skilled nursing and outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively-determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

The System also receives reimbursement for medical education costs, disproportionate share and unreimbursed Medicare bad debts which are reimbursed at interim rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare Administrative Contractor (MAC). The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts recorded at interim and final settlements are reported in the Statement of Activities in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$16,350 in 2017, 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 30 percent and 28 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2017. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements. The System believes that it is 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-determined 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, 2017, \$334 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 \$35,440. 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 \$13,440 and recorded in other expenses in the Statement of Activities. The System's franchise fee liability payable to the State of Ohio at December 31, 2017 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 resulting from this status totaling \$24,728 for 2017. These amounts are included in net patient service revenue and include Hospital Care Assurance

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(HCAP) revenue of \$14,206 reduced by HCAP assessments recorded by the System of \$4,346. At December 31, 2017, the System had HCAP receivables of \$0 and HCAP payables of \$0. 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 \$136,426, which represents 4.1% of gross charges in 2017, 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 the hospital 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 professional programs are set by CMS. The hospital EHR incentive programs continued 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 are 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 years ended December 31, 2017, the System recorded Medicare and Medicaid EHR revenue of \$2,251, included in other revenue in the accompanying Statement of Activities. At December 31, 2017, related receivables of \$2,326, were recorded in other receivables, and related payables of \$1,637, were recorded in estimated amounts due to third-party payors, in the accompanying Statement of Net Position.

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

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

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

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

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

Restricted Assets Restricted assets are cash and cash equivalents and investments whose use is limited by legal requirements. Investments under bond indenture agreements represent amounts required by debt instruments to pay bond principal and interest and approved projects. Restricted cash and cash equivalents

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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.

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 acquisition 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 (straightline 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, Combined and Member-Directed Plans and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they were reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) were recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Net Position The System classifies its net position into three categories as follows:

Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, other debt, and deferred inflows and outflows of resources that are attributable to the acquisition, construction or improvement of those assets.

Restricted – results when constraints placed on 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 – consists of the remaining net position that does not meet the previously listed criteria.

Bond premiums and discounts: Amortization expense related to bond premiums and discounts was (\$868) in 2017. The amount is included in interest expense using the effective interest method in the Statement of Activities.

Cost of borrowing: Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the capital asset's cost. The total interest cost capitalized is offset by the interest income earned on the invested bond proceeds during the same period. Capitalized interest expense for 2017 totaled \$24,794. Capitalized interest income for 2017 totaled \$12,668.

Through April 2017, the System held various interest rate swap agreements, 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. In April 2017, the System exercised its early termination options on both outstanding interest rate swap agreements, and settled with the counterparties.

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. 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

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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 implemented the provisions of this Statement for the year ending December 31, 2017. There was no significant impact to the financial statements as a result of the application of this standard.

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 implemented the provisions of this Statement for the year ending December 31, 2017. There was no significant impact to the financial statements as a result of the application of this standard.

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 implemented the provisions of this Statement for the year ending December 31, 2017. There was no significant impact to the financial statements as a result of the application of this standard.

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 7 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 7 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 implemented the provisions of this Statement for the year ending December 31, 2017.

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

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. 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.

GASB Statement No. 85, *Omnibus 2017* – The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. The System has not yet determined the impact this Statement will have on the financial statements.

GASB Statement No. 86, *Certain Debt Extinguishment Issues* - The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. The System has not yet determined the impact this Statement will have on the financial statements.

GASB Statement No. 87, *Leases* - The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The System has not yet determined the impact this Statement will have on the financial statements, however, expects the impact to be material.

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.

Guaranteed investment contracts (GICs): The System entered into two distinct investment contracts with separate banks yielding guaranteed fixed interest rates for its Series 2017 Bond Project and Capitalized Interest Payment Funds. Deposits were made into the two accounts on the bond settlement date of May 25,

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2017. The Capitalized Interest Payment Fund of \$811,631 has a fixed interest rate of 2.60% with earned interest payments posting semiannually through the agreement maturity date on 2/14/2023. The agreement has a schedule of required withdrawals that cannot be accelerated. The Bond Project Fund bears a fixed interest rate of 2.54% with earnings reinvested each February 15 and August 15. The agreement terminates with respect to the funds at the earlier of the March 31, 2024 maturity date or the date the Bonds are no longer outstanding under the Indenture. The agreement may be extended by mutual written agreement.

The GICs are classified as deposits and are eligible holdings in accordance with the Twelfth Supplemental Trust Indenture enacted May 1, 2017 between the County, acting by and through the System's Board of Trustees, and the bond trustee.

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of bank failure, the System's deposits might not be recovered. FDIC insurance through December 31, 2017 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, except for the invested proceeds of revenue bonds which follow the requirements stated in the bond indenture. 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, 2017 totaled \$898,816 and were subject to the following categories of custodial credit risk:

	2017
Uncollateralized	\$811,631
Collateralized with securities held by the pledging institution's trust department, but not in the System's name	86,685
Total amount subject to custodial risk	898,316
Amount insured	500
Total bank balances	\$898,816

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

- Securities and obligations of the U.S. Treasury and other federal agencies or instrumentalities.
- Time certificates of deposit or savings accounts and deposit accounts.
- Municipal and state bonds.
- No-load money market mutual funds investing in items listed above.
- Commercial paper that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the Ohio Revised Code and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two nationally recognized standard rating services (NRSRS) and is rated in the highest classification and the entity has assets exceeding five hundred million dollars, and total combined investments in commercial paper and bankers acceptances does not exceed 25 percent of the System's average aggregate investment portfolio.

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

Derivative instruments: In previous periods, the System entered into two separate and distinct interest rate swap agreements (Swaps) with two counterparties. 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 counterparties, and obligate the counterparties to make variable-rate payments to the System. The Swaps are accounted for as "investments" in 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. The System terminated its two derivative instruments in April 2017.

As of December 31, 2017, the fair values of the System’s investments and their ratings by Standard & Poor’s were as follows:

	2017	Investment Maturities		Rating
		Less than 1 Year	1 - 5 Years	
U.S. Treasury Notes	\$44,701	\$2,398	\$42,303	AA+
Government National Mortgage Association	2	0	2	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	236,696	71,525	165,171	AA+
Corporate Bonds	2,994	0	2,994	AA+
Corporate Bonds	2,696	2,696	0	AA-
Commercial Paper	7,556	7,556	0	A-1
Money Market Mutual Funds	26,820	26,820	0	AAA
Total Investments	<u>\$321,465</u>	<u>\$110,995</u>	<u>\$210,470</u>	

Deposits totaling \$873,783 are included in investments on the Statement of Net Position at December 31, 2017. The System’s carrying amounts of deposits and investments at December 31, 2017, are as follows:

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	<u>2017</u>
Deposits	\$898,805
Investments	<u>325,859</u>
Total	<u><u>\$1,224,664</u></u>

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

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System has the following as of year ended December 31, 2017:

Investments and Derivative Instruments Measured at Fair Value

	<u>2017</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Debt Securities			
U.S. Treasury Securities	\$44,701	\$0	\$44,701
U.S. Agency Securities	236,698	0	236,698
Corporate Bonds	5,690	0	5,690
Commercial Paper	7,556	0	7,556
Total Debt Securities	<u>294,645</u>	<u>0</u>	<u>294,645</u>
Money Market Mutual Funds	26,820	26,820	0
Domestic Equities	<u>4,394</u>	<u>0</u>	<u>4,394</u>
Total Investments Measured at Fair Value	<u><u>\$325,859</u></u>	<u><u>\$26,820</u></u>	<u><u>\$299,039</u></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. Domestic equities classified in Level 2 of the fair value hierarchy are valued using prices quoted in active markets for similar assets.

Interest Rate Risk The System's investment policies limit investment portfolios to maturities of five years or less. All of the System's investments at December 31, 2017 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, 2017, 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.

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Concentration of Credit Risk Concentration of credit risk is the risk of loss attributable to the magnitude of investments in any single issuer. This does not apply to obligations and agencies of the United States Treasury which are deemed to be “risk-free”. The System’s investment policy requires that the portfolio be structured to diversify investments to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific type of security. The maximum percentage of the total average portfolio permitted in each eligible security is as follows:

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

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

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

As of December 31, 2017, the System holds 41 percent of its portfolio in Federal National Mortgage Association (Fannie Mae) issues, 12 percent in Federal Home Loan Mortgage Corporation (Freddie Mac) issues and 12 percent in United States Treasury.

The Foundation As of December 31, 2017, the fair values of the Foundation’s investments were as follows:

	2017
Exchange Traded Funds	\$3,049
Money Market Funds	2,884
Pooled Investment Fund	2,444
Mutual Funds	44,333
Common Stock	25
Limited Partnership Interests	2,247
Total Investments	<u>\$54,982</u>

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The Foundation's net investment income for the year ended December 31, 2017, consisted of the following:

	<u>2017</u>
Interest and Dividends	\$1,489
Net Realized and Unrealized Gains (Losses)	6,375
Less Investment Management Fees	<u>(86)</u>
Net Investment Income	<u><u>\$7,778</u></u>

Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2017:

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
<i>Nondepreciable Capital Assets</i>				
Land	\$15,282	\$350	\$0	\$15,632
Construction in Progress	31,406	65,222	(28,354)	68,274
<i>Total Nondepreciable Capital Assets</i>	<u>46,688</u>	<u>65,572</u>	<u>(28,354)</u>	<u>83,906</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	13,353	358	0	13,711
Buildings and Fixed Equipment	680,260	12,570	(15)	692,815
Equipment	408,553	15,522	(478)	423,597
<i>Total Depreciable Capital Assets</i>	<u>1,102,166</u>	<u>28,450</u>	<u>(493)</u>	<u>1,130,123</u>
<i>Total Capital Assets</i>	<u>1,148,854</u>	<u>94,022</u>	<u>(28,847)</u>	<u>1,214,029</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(9,917)	(563)	0	(10,480)
Buildings and Fixed Equipment	(441,091)	(17,692)	15	(458,768)
Equipment	(322,960)	(23,552)	480	(346,032)
<i>Total Accumulated Depreciation</i>	<u>(773,968)</u>	<u>(41,807)</u>	<u>495</u>	<u>(815,280)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>328,198</u>	<u>(13,357)</u>	<u>2</u>	<u>314,843</u>
<i>Capital Assets, Net</i>	<u><u>\$374,886</u></u>	<u><u>\$52,215</u></u>	<u><u>(\$28,352)</u></u>	<u><u>\$398,749</u></u>

Total depreciation and amortization expense related to capital assets for 2017 was \$41,807.

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 2017. The new term maturity date is September 30, 2018. Line of credit draws totaled \$29,781. Total repayments in 2017 were \$29,781. As of December 31, 2017, the balance on the line of credit was \$0.

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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
2017 Hospital Refunding Revenue Bonds	945,660	Variable	2057

Changes in the System's long-term obligations during the year ended December 31, 2017, consist of the following:

	Outstanding 12/31/16	Additions	Reductions	Outstanding 12/31/17	Amounts Due in One Year
Revenue Bonds					
1997 Hospital Improvement and Refunding	\$17,600	\$0	\$17,600	\$0	\$0
2009B Hospital Facilities	75,000	0	0	75,000	0
2011 Hospital Refunding	26,800	0	26,800	0	0
2012 Hospital Refunding	21,390	0	21,390	0	0
2015 Hospital Refunding	70,375	0	70,375	0	0
2017 Hospital Refunding	0	945,660	0	945,660	0
Unamortized discount	(181)	37,124	692	36,251	0
<i>Total Revenue Bonds</i>	<u>210,984</u>	<u>982,784</u>	<u>136,857</u>	<u>1,056,911</u>	<u>0</u>
Other Long-Term Obligations					
Loan Obligation - Cuyahoga County Sanitary Engineering	12	0	6	6	6
Loan Obligation - Key Government Finance, Inc.	2,130	0	710	1,420	710
Note Obligation - August Health Services, Inc.	300	0	300	0	0
Note Obligation - State Road Family Practice, Inc.	147	0	147	0	0
Building Obligations - HS Acquisition, LLC FRE Holdings, LLC and FRE Holdings II, LLC	8,641	0	8,641	0	0
Capital Leases	4,320	0	1,334	2,986	1,311
<i>Total Other Long-Term Obligations</i>	<u>15,550</u>	<u>0</u>	<u>11,138</u>	<u>4,412</u>	<u>2,027</u>
<i>Total</i>	<u>\$226,534</u>	<u>\$982,784</u>	<u>\$147,995</u>	<u>\$1,061,323</u>	<u>\$2,027</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,

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2011, the principal amounts of the Series 1997 Bonds maturing in years 2012 through 2019 totaling \$11,440, were refunded with proceeds from the County's Series 2011 Hospital Refunding Revenue Bonds. On April 19, 2017, all principal amounts of the Series 1997 Bonds, maturing in years 2020 through 2027, totaling \$17,600, were refunded.

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. On May 25, 2017, all outstanding Series 2011 Bonds totaling \$18,145, maturing in years 2018 and 2019, were refunded from Series 2017 Hospital Revenue Bond proceeds.

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 bonds mature at various dates through 2033; however, the agreement that governed the Series 2012 Bonds contained a mandatory put effective November 30, 2017. On May 25, 2017, all outstanding Series 2012 Bonds totaling \$20,475, and maturing in years 2018 through 2033, were refunded from Series 2017 Hospital Revenue Bond proceeds.

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

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One-Month LIBOR plus the Applicable Spread). The Bonds mature at various dates through 2035; however, the agreement that governed the Series 2015 Bonds contained a mandatory put effective January 31, 2021. On May 25, 2017, all outstanding Series 2015 Bonds totaling \$69,890, and maturing in years 2018 through 2035, were refunded from Series 2017 Hospital Revenue Bond proceeds.

Effective May 25, 2017, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$945,660 of Hospital Revenue Bonds, Series 2017, (The MetroHealth System), (Series 2017 Bonds). Proceeds from the Series 2017 Bonds were used to refund the principal amounts of the Series 2015 Bonds maturing on February 1, 2018 through February 1, 2035, the Series 2012 Bonds principal amounts maturing on March 1, 2018 through March 1, 2033, and the Series 2011 Bonds principal amounts maturing on February 15, 2018 through February 15, 2019, payoff a loan associated with a capital lease, establish a bond interest payment fund, pay certain bond issuance costs, payoff a revolving line of credit which was drawn to fully refund the remaining Series 1997 Bonds, maturing on February 15, 2020 through February 15, 2027, and pay settlement costs associated with the early termination of two interest rate swap agreements. The remaining bond proceeds are being used to fund the System's transformation project. The Series 2017 Bonds mature in varying amounts from February 15, 2023 through February 15, 2057 and the interest rates are fixed and range between 4.0% and 5.5%. So long as the Series 2017 Bonds are outstanding, the System is required to be in compliance with certain financial and performance-related covenants.

The 2017 bond refundings, resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4,311. The unamortized difference (\$3,622 at December 31, 2017), 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 refunding increased the System's total debt service payments by an estimated \$117,749 and extended the payment term by 22 years. The refunding resulted in an economic loss (difference between the present values of the old and new debt service payments) of \$9,456.

The Series 1997, 2009B, 2011, 2012, 2015 and 2017 Bonds were issued pursuant to a supplemental trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 1997, 2009B, 2011, 2012, 2015 and 2017 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

The terms of the previous supplemental trust bond indenture agreement provided 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. In May 2017, with the adoption of the Twelfth Supplemental Trust Indenture, the depreciation reserve fund requirement ended.

The Twelfth Supplemental Trust Indenture provides for the establishment of a bond reserve fund and maintenance of certain special funds, which are maintained under the control of the bond trustee, and are used for payment of principal and interest on the bonds when due. To satisfy the bond reserve fund requirement Cuyahoga County has entered into an Irrevocable Letter of Credit for an amount not to exceed \$63,322, expiring on May 22, 2020. In the event there is a draw on the Letter of Credit, the System is required to repay Cuyahoga County in accordance with the terms of the payment agreement. Additionally, Cuyahoga County is responsible for payment of the annual Letter of Credit Fee, up to a maximum of \$350 per year, with any amount over the maximum to be paid by the System. As of December 31, 2017, there were no draws on the Letter of Credit.

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The System leases various buildings and equipment under capital leases which expire at various dates through 2046 (See Note 12). 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.

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

	2017
Equipment	\$8,830
Buildings	8,706
	<u>17,536</u>
Accumulated Depreciation	(6,158)
Total	<u><u>\$11,378</u></u>

The revenue bonds and lease obligation payment requirements for fiscal years subsequent to December 31, 2017, are as follows:

	Total Lease Obligations		Total Loan Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$1,311	\$73	\$716	\$0	\$0	\$55,197
2019	1,064	35	710	0	0	55,197
2020	464	11	0	0	0	55,197
2021	147	2	0	0	0	55,197
2022	0	0	0	0	0	55,197
2023-2027	0	0	0	0	60,110	268,770
2028-2032	0	0	0	0	76,755	251,559
2033-2037	0	0	0	0	98,715	226,651
2038-2042	0	0	0	0	127,550	191,902
2043-2047	0	0	0	0	164,425	153,662
2048-2052	0	0	0	0	213,765	104,323
2053-2057	0	0	0	0	279,340	38,737
Total	<u><u>\$2,986</u></u>	<u><u>\$121</u></u>	<u><u>\$1,426</u></u>	<u><u>\$0</u></u>	1,020,660	<u><u>\$1,511,589</u></u>
Unamortized Discount					<u>36,251</u>	
Total Hospital Bonds, Net					<u><u>\$1,056,911</u></u>	

There are no amounts remaining to be paid to bond holders related to defeased debt at December 31, 2017.

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 Note was paid in full in 2017 and the remaining debt issuance costs were written off and included with interest expense.

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Total interest expense incurred by the Foundation was \$86 for the year ended December 31, 2017.

Derivative Instruments The System's objectives of its derivative instruments included 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. In April 2017, the System exercised its early termination option and ended both agreements.

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, 2017, was \$0 and is included within the liabilities section of the Statement of Net Position. The loss from the change in fair value of the swap agreements of \$493 in 2017, 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 \$551 in 2017. 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	\$0	\$0
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 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% and the counterparty pays 64.2% of the International Swaps and Derivatives Association, Inc. (ISDA) USD five-year swap rate. The original agreement previously required the counterparty to pay 70% of the 3-month USD LIBOR. In 2017, ISDA five-year interest rates ranged between 1.65% and 2.23%. In 2016, ISDA five-year interest rates ranged between .95% and 2.08%. The net amount is exchanged monthly between the two parties. The System has an early termination option which was exercised and effective April 17, 2017. The agreement unwind fee paid to terminate the swap was \$9,291.

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% and the counterparty pays 68.9% of the ISDA USD five-year swap rate. The original agreement previously required the counterparty to pay 75% of the 3-month USD LIBOR rate. Net settlement amounts are exchanged monthly. The System has an early termination option which was exercised and effective April 13, 2017. The agreement unwind fee paid to terminate the swap was \$2,890.

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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, 2017, the total liability for amounts due to third-party payors was \$33,622. Amounts classified as 'due within one year' are based on historical communications and estimated timing of recoupment requests from third-party payors.

Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to 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, 2017, the total liability for accrued vacation and sick leave was \$50,276. 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, 2017:

	Balance at 12/31/16	Additions	Deletions	Balance at 12/31/17	Due within One Year
Amounts due to third-party payors	\$49,571	\$2,037	(\$17,986)	\$33,622	\$2,764
Accrued vacation and sick leave	47,608	56,206	(53,538)	50,276	6,227
Derivative instruments - rate swaps	11,598	493	(12,091)	0	0
Totals	<u>\$108,777</u>	<u>\$58,736</u>	<u>(\$83,615)</u>	<u>\$83,898</u>	<u>\$8,991</u>

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, 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, 2017. Settled claims have not exceeded insurance coverage in any of the past three years.

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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 2017 and 2016 as follows:

Workers' Compensation

	<u>Balance</u>	<u>Incurred</u>	<u>Paid</u>	<u>Balance</u>	<u>One Year</u>
2016	\$8,416	\$986	(\$1,695)	\$7,707	\$1,592
2017	7,707	2,391	(1,963)	8,135	1,621

Self-Insurance

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2016	\$45,494	\$6,994	(\$2,103)	\$50,385	\$15,195
2017	50,385	6,292	(5,252)	51,425	14,870

Employee Health Insurance

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2016	\$1,284	\$25,419	(\$25,087)	\$1,616	\$1,616
2017	1,616	28,306	(27,760)	2,162	2,162

The liabilities recorded for workers' compensation and self-insurance at December 31, 2017 are discounted liabilities. The discount rate of 1.5 percent was used. The undiscounted liabilities are approximately \$896 and \$2,409 higher for workers' compensation and self-insurance, respectively.

Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 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, 2017, are as follows:

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2018	\$5,543
2019	5,348
2020	4,694
2021	4,297
2022	3,992
2023-2027	18,039
2028-2031	12,057
Total	<u>\$53,970</u>

Rent expense totaled \$5,768 in 2017.

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 2016 CAFR for additional details.

Benefits in the Traditional Pension Plan for members are calculated on the basis of age, final average salary (FAS), and service credit. Members in transition Groups A and B are eligible for retirement benefits at age 60 with 60 contributing months of service credit or at age 55 with 25 or more years of service credit. Group C is eligible for retirement at age 57 with 25 years of service or at age 62 with 5 years of service. For Groups A and B, the annual benefit is based on 2.2% 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 2016 CAFR Plan Statement for additional information regarding the requirements for reduced and unreduced benefits. Members who retire before

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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 cost-of-living adjustment is provided on the member's base benefit. Members retiring under the Combined Plan receive a cost-of-living adjustment on the defined benefit portion of their benefit. The cost-of-living increase varies somewhat but is generally defined as Consumer Price Index (CPI) not to exceed 3%. 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. Both employee and employer contribution rates are capped by State statute. For the years ended December 31, 2017, 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. A change in these caps requires action of both Houses of the General Assembly, and approval by the Governor. For year 2017, member and employer contribution rates were consistent across all three plans. The System's contributions to OPERS for the year ended December 31, 2017 were \$71,069, equal to the statutorily required contributions for each year, made up of \$58,271, for the Traditional Pension Plan, \$2,575, for the Combined Plan, and \$10,223, 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, 2017, the System reported a liability of \$726,077 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$2,658 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, 2016 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, 2016). Although the pension liabilities recognized in accordance with GASB Statement No. 68 meet the definition of a "liability" in its conceptual framework for accounting standards, they do not represent legal claims on the System's resources, and there are no cash flows associated with the recognition of net pension liabilities, deferrals and expense.

At December 31, 2016, the System's proportion was 3.20 percent for the Traditional Pension Plan, which was an increase of .25 from its proportion measured as of December 31, 2015, 4.67 percent for the Combined Plan, which was an increase of .47 percent from its proportion measured as of December 31, 2015 and 13.84 percent for the Member Directed Plan, which was an increase of 1.56 percent from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the System recognized pension expense for the Traditional Pension Plan of \$174,600, the Combined Plan of \$2,129, and the Member-Directed Plan of \$19,532.

At December 31, 2017, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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For the Year Ended December 31, 2017

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	\$108,129	\$0
Differences between Expected and Actual Experience	984	4,321
Changes in Assumptions	115,165	0
Changes in Proportionate Share of Contributions	32,026	8,166
System Contributions Subsequent to the Measurement Date	49,692	0
Total Traditional Pension Plan	<u>305,996</u>	<u>12,487</u>
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	634	0
Differences between Expected and Actual Experience	0	1,330
Changes in Assumptions	634	0
Changes in Proportionate Share of Contributions	37	345
System Contributions Subsequent to the Measurement Date	2,216	0
Total Combined Plan	<u>3,521</u>	<u>1,675</u>
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	50	0
Differences between Expected and Actual Experience	587	0
Changes in Assumptions	65	0
Changes in Proportionate Share of Contributions	0	50
System Contributions Subsequent to the Measurement Date	393	0
Total Member-Directed Plan	<u>1,095</u>	<u>50</u>

The Traditional Pension Plan, Combined Plan and Member-Directed Plan reported \$49,692, \$2,216 and \$393, 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
2018	\$103,140	\$85	\$97
2019	104,533	84	97
2020	39,314	56	94
2021	(3,170)	(169)	75
2022	0	(145)	78
Thereafter	0	(281)	211
Total	<u>\$243,817</u>	<u>(\$370)</u>	<u>\$652</u>

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Actuarial Assumptions – OPERS Traditional Pension Plan and Combined Plan

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability (Traditional Plan) and pension asset (Combined Plan) were determined by actuarial valuations as of December 31, 2016, using the actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 67. In 2016, the OPERS Board adopted certain assumption changes which impacted their annual actuarial valuation prepared as of December 31, 2016. The most significant change was a reduction in the discount rate from 8.0% to 7.5%. 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, 2016	December 31, 2016	December 31, 2016
Experience Study	5 Year Period Ended December 31, 2015	5 Year Period Ended December 31, 2015	5 Year Period Ended December 31, 2015
Actuarial Cost Method	Individual entry age	Individual entry age	Individual entry age
Actuarial Assumptions			
Investment Rate of Return	7.50%	7.50%	7.50%
Wage Inflation	3.25%	3.25%	3.25%
Projection Salary Increases	3.25% - 10.75% (Includes wage Inflation at 3.25%)	3.25% - 10.75% (Includes wage Inflation at 3.25%)	3.25% - 10.75% (Includes wage Inflation at 3.25%)
Cost-of-Living Adjustments	Pre 1/7/13 Retirees: 3.0% Simple Post 1/7/13 Retirees: 3.0% Simple through 2018, then 2.15% Simple	Pre 1/7/13 Retirees: 3.0% Simple Post 1/7/13 Retirees: 3.0% Simple through 2018, then 2.15% Simple	Pre 1/7/13 Retirees: 3.0% Simple Post 1/7/13 Retirees: 3.0% Simple through 2018, then 2.15% Simple

The mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010 respectively. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010 respectively. Mortality rates for a particular calendar year for both healthy and disabled retirees are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The discount rate used to measure the total pension liability was 7.5% 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.

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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 2016 and the long-term expected real rates of return for both the Traditional Pension Plan and the Combined Plan.

The OPERS Board approved asset allocation policy and long-term expected real rates of return is as follows at December 31:

Asset Class	Target Allocation for 2016	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.75%
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00%	5.66%

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 2016 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 December 31, 2017 net pension liability (asset) calculated using the discount rate of 7.5%, and the expected net pension liability (asset) if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

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Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate			
	1% Decrease	Current Discount	1% Increase
Net Pension Liability/(Asset)	6.5%	7.5%	8.5%
Traditional Pension Plan	\$1,109,244	\$726,077	\$406,774
Combined Plan	187	(2,658)	(4,766)
Member-Directed Plan	138	0	(138)

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, 2017.

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 post-retirement healthcare benefits.

The employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, 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. Beginning January 1, 2017, the portion of employer contributions allocated to healthcare for members in the Traditional Plan and Combined Plan decreased from 2.0% to 1.0% for both plans, as recommended by OPERS' actuary. Beginning January 1, 2018, employer contributions for the two plans decrease from 1.0% to 0.0% as recommended by the 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.

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Payment amounts vary depending on the coverage selected and the number of covered dependents. The employer contribution as a percentage of covered payroll deposited for Member-Directed Plan participants for 2017 was 4.0%. The System's contributions for 2017, 2016, and 2015 used to fund post-retirement healthcare benefits were \$7,267, \$8,472 and \$8,813, respectively, which are included in the System's contractually required contribution of \$71,069, \$69,279 and \$61,686, for the years ended December 31, 2017, 2016, and 2015, respectively.

Changes to the healthcare plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the healthcare fund after the end of the transition period.

Restricted Net Position, Expendable and Nonexpendable

The System has a restricted expendable net position that is restricted by the supplemental trust bond indenture and other external parties for specific purposes. The net position is restricted for the following purposes at December 31, 2017:

	<u>System</u>	<u>Foundation</u>	<u>Total</u>
Restricted, Debt Service Payments	\$14,822	\$0	\$14,822
Restricted, Capital Asset Use	2,250	0	2,250
Programmatic Activities of The MetroHealth System	1,055	29,928	30,983
Time Restrictions	<u>0</u>	<u>272</u>	<u>272</u>
Total	<u>\$18,127</u>	<u>\$30,200</u>	<u>\$48,327</u>

The Foundation has restricted, nonexpendable net position in the amount of \$16,393 at December 31, 2017, 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 2017 financial statements. The System received support from the Foundation totaling \$2,420 in 2017, 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 \$1,228 at December 31, 2017, which is included in other receivables on the System's Statements of Net Position. The System provided the Foundation in-kind support totaling \$1,880 in 2017. 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.

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 Development and Operations Service Agreement (DOSA) required the System to pay a monthly amount equal to the principal and interest on the financing in the acquisition of the property. On May 25, 2017, with proceeds from the Series 2017 Bonds the System paid \$8,509, to satisfy the financing obligation connected to the lease agreements with the LLCs and therefore on May 31, 2017, the DOSA was terminated. After

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termination of the DOSA, the base rate is reduced to one dollar per year per lease per lease agreement. 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.

Foundation: As of December 31, 2017, the Foundation was conditionally committed to a \$960,392 grant to be paid to a related party of the System. Due to its conditional nature, this commitment is not recorded in the financial statements of the Foundation.

Investment in Blended Component Unit

MetroHealth Holdings LLC (LLC) was formed to acquire and own interests in certain health care businesses. During 2011, the System's 40% equity interest in CCF/MHS Renal Care Company, LTD., a joint venture with The Cleveland Clinic Foundation, which provides renal care (dialysis), was transferred to the LLC. As of June 2015, the System is sole member of the LLC. Because the LLC 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. At December 31, 2017, the LLC had balances of \$10,061, which are included in other assets in the System's Statement of Net Position, which essentially represents the LLC's interest in CCF/MHS Renal Care Company LTD. In 2017, the LLC recorded other income of \$2,399, which is included in the System's Statement of Activities. The LLC holds no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2017. The LLC received distributions in 2017 of \$0.

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 a blended component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. At December 31, 2017, MHS had a balance of \$4,394, which is included in general investments 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 years ended December 31, 2017.

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 2017, MHS recorded a reduction to medical supplies expense of \$978, 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, 2017, Select had balances reported in the Statement of Net Position of \$21,001, \$91, and \$13,404 in cash, accounts payable and general and professional liabilities, respectively. In 2017, Select recorded an operating loss of \$211 which is included in the System's Statement of Activities.

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

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(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, 2017, the System had commitments for various projects totaling approximately \$96,554. Projects with large commitments include \$38,691 for planning and executive services related to the campus transformation project, \$25,507 for construction of a new parking garage and \$7,368 for construction and equipment at the Cleveland Heights and Parma hospitals. These projects are being funded with Series 2017 Bond project funds.

Regulatory Environment Including Fraud and Abuse Matters The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, 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 March 12, 2018, a five-year campaign was announced to raise \$100 million in philanthropic support for core aspects of the transformation project.

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 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.

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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 Corporation's more significant accounting policies are described below.

Basis of Presentation

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

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

Measurement Focus

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

Basis of Accounting

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

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2017, for 2018 services, has been recorded as unearned.

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

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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.

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

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

<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.

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

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For the Year Ended December 31, 2017

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, 2017, \$14,449,319 of the Corporation's bank balance of \$14,949,319 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, 2017, consisted of accounts (special event rental space) and intergovernmental and a lease receivable from Cuyahoga County. Most 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.

	<u>Accounts Receivable</u>	<u>Estimated Uncollectible</u>	<u>Net Receivable</u>
Allowance for Doubtful Accounts	<u>\$604,977</u>	<u>\$32,528</u>	<u>\$572,449</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, 2017, the lease receivable is \$278,971,871.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
Capital Assets not being depreciated:				
Construction in Progress	\$0	\$215,916	\$0	\$215,916
Capital Assets being depreciated:				
Building and Improvements	648,623	59,097	0	707,720
Furniture and Fixtures	476,359	169,855	0	646,214
Equipment	236,898	385,181	0	622,079
Total Capital Assets being depreciated	1,361,880	614,133	0	1,976,013
Less Accumulated Depreciation				
Building and Improvements	(41,236)	(44,253)	0	(85,489)
Furniture and Fixtures	(45,007)	(71,564)	0	(116,571)
Equipment	(43,063)	(59,420)	0	(102,483)
Total Accumulated Depreciation	(129,306)	(175,237)	0	(304,543)
Total Capital Assets being Depreciated, net	1,232,574	438,896	0	1,671,470
Total Capital Assets, net	\$1,232,574	\$654,812	\$0	\$1,887,386

Long-term Obligations

	Outstanding 12/31/2016	Additions	Reductions	Outstanding 12/31/2017	Amount Due in One Year
Loan Payable	\$300,802,180	\$0	\$21,830,309	\$278,971,871	\$22,917,783

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

Year	Principal	Interest
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	27,837,068	8,162,932
2023-2027	152,383,475	18,616,525
Total	\$278,971,871	\$72,028,129

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Benefit and Postemployment Plan

The employees of the Corporation are eligible to participate in a simplified employee pension plan, under which employees can make elective deferrals as provided for under Internal Revenue Code section 401k. The management company may make a discretionary matching contribution for each employee participating in the plan.

Operating Lease Obligations

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

<u>Year Ending December 31,</u>	<u>Office Equipment</u>
2018	<u>\$3,010</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	1,000,000	0
	General Aggregate	3,000,000	0
	Liquor Liability	1,000,000	0
National Union Fire Insurance Company	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
Berkshire Hathaway Homestate Insurance Company	Umbrella Liability	25,000,000	0
	Employer Liability	1,000,000	0
Federal Insurance Company	Crime	5,000,000	0

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Related Party Transactions

During 2017, the Corporation received \$36,000,000 in capital lease payment and \$5,400,000 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. The \$5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

During 2017, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$21,830,390 towards loan principal reduction during 2017 leaving a remaining balance of \$278,971,871 as of December 31, 2017.

Capital Funding and Reserves

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

<u>Capital Project Descriptions</u>	<u>Amount</u>
Capital Repair/Replacement	\$6,989,598
Capital Improvements	3,398,750
Food Service Equipment	751,069
Capital Equipment	<u>185,444</u>
Total	<u><u>\$11,324,861</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 Four Years (1)

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	2.9441250%	3.0123350%	2.9764010%	2.9764010%
County's Proportionate Share of the Net Pension Liability	\$655,189,507	\$511,338,907	\$351,807,480	\$343,861,322
County's Covered Payroll	\$369,014,345	\$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	177.55%	140.73%	99.39%	98.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	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.

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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 Five Fiscal Years (1)

	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Proportion of the Net Pension Liability	0.04048385%	0.04337093%	0.05189344%
County's Proportionate Share of the Net Pension Liability	\$9,617,025	\$14,517,556	\$14,341,829
County's Covered Payroll	\$4,450,700	\$4,563,457	\$5,414,214
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%

(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.

2014	2013
0.06620823%	0.06620823%
\$16,104,131	\$19,183,138
\$7,285,008	\$9,006,103
221.06%	213.00%
74.70%	69.30%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$49,435,826	\$44,784,206	\$44,111,406
Contributions in Relation to the Contractually Required Contribution	<u>(49,435,826)</u>	<u>(44,784,206)</u>	<u>(44,111,406)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$376,235,335	\$369,014,345	\$363,357,034
Contributions as a Percentage of Covered Payroll	13.14%	12.14%	12.14%

(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.

<u>2014</u>	<u>2013</u>
\$42,938,390	\$45,669,229
<u>(42,938,390)</u>	<u>(45,669,229)</u>
<u>\$0</u>	<u>\$0</u>
\$353,958,294	\$347,925,638
12.13%	13.13%

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$595,593	\$590,927	\$677,296	\$828,045
Contributions in Relation to the Contractually Required Contribution	<u>(595,593)</u>	<u>(590,927)</u>	<u>(677,296)</u>	<u>(828,045)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$4,254,236	\$4,220,907	\$4,837,829	\$6,120,027
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.53%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$1,270,358	\$1,227,072	\$1,332,865	\$1,425,180	\$1,500,000	\$1,600,000
<u>(1,270,358)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$9,771,985	\$9,439,015	\$10,252,808	\$10,962,923	\$11,538,462	\$12,307,692
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - OPERS

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported for 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions - STRS

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For 2017 post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

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 Community Based Correctional Facilities.

(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, Mental Health Services and Wireless 9-1-1 Government Assistance.

Other Public Works – To account for and report grant monies which are restricted to various public works. Projects include the Towpath-ODNR project.

Other Social Services – To account for and report property taxes and grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, Veterans Services and Early Childhood Programs.

Litter Prevention and Recycling – To account for and report grant monies restricted for the County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

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 2017; therefore, budgetary information is not provided.

Arena Renovation – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports arena. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2017; therefore, budgetary information is not provided.

Hotel/Lodging Tax – To account for and report revenue derived from an excise tax on lodging of transient guests within the County. The revenue is levied by the authority of State law and Cuyahoga County voters and the same restricts the purposes for which the tax is to be distributed to Destination Cleveland and can be used for some capital improvements within the County.

Alcohol, Drug and Mental Health Board Grants – To account for and report grants from Federal and State governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities. This fund is combined with the Alcohol, Drug and Mental Health Board special revenue fund for GAAP reporting purposes.

Nonmajor Debt Service Fund

Debt Service – To account for and report financial resources that are restricted to expenditure for principal and interest.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

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.

Convention Center Hotel Construction – To account for and report debt proceeds restricted for the construction of the convention center hotel.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$216,938,029	\$3,319,935	\$35,142,474	\$255,400,438
Cash and Cash Equivalents In Segregated Accounts	4,955,977	0	1,922,970	6,878,947
Accrued Interest Receivable	25,752	0	0	25,752
Accounts Receivable	2,771,643	0	0	2,771,643
Interfund Receivable	506,997	947,484	0	1,454,481
Intergovernmental Receivable	17,294,657	2,491,899	3,702,617	23,489,173
Property Taxes Receivable	97,150,688	26,478,085	0	123,628,773
Loans Receivable	58,130,126	24,739,303	0	82,869,429
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	170,884,552	18,677,967	696,930	190,259,449
<i>Total Assets</i>	<u>\$568,658,421</u>	<u>\$76,654,673</u>	<u>\$41,464,991</u>	<u>\$686,778,085</u>
Liabilities				
Accounts Payable	\$12,764,309	\$7,000	\$5,988	\$12,777,297
Accrued Wages	914,067	0	12,984	927,051
Contracts Payable	0	0	3,139,744	3,139,744
Retainage Payable	0	0	2,113,970	2,113,970
Intergovernmental Payable	4,652,890	0	364,412	5,017,302
Interfund Payable	1,346,994	0	0	1,346,994
<i>Total Liabilities</i>	<u>19,678,260</u>	<u>7,000</u>	<u>5,637,098</u>	<u>25,322,358</u>
Deferred Inflows of Resources				
Property Taxes	84,868,360	23,125,224	0	107,993,584
Unavailable Revenue	21,763,781	4,749,760	3,231,738	29,745,279
<i>Total Deferred Inflows of Resources</i>	<u>106,632,141</u>	<u>27,874,984</u>	<u>3,231,738</u>	<u>137,738,863</u>
Fund Balances				
Restricted	444,209,438	48,772,689	32,596,155	525,578,282
Unassigned (Deficit)	(1,861,418)	0	0	(1,861,418)
<i>Total Fund Balances</i>	<u>442,348,020</u>	<u>48,772,689</u>	<u>32,596,155</u>	<u>523,716,864</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$568,658,421</u>	<u>\$76,654,673</u>	<u>\$41,464,991</u>	<u>\$686,778,085</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$77,993,993	\$23,539,091	\$0	\$101,533,084
Hotel/Lodging Taxes	18,258,040	0	0	18,258,040
Excise Tax	8,834,923	5,251,675	0	14,086,598
Payment in Lieu of Taxes	623,745	14,462,547	0	15,086,292
Charges for Services	46,134,299	401,021	0	46,535,320
Licenses and Permits	2,907,350	0	0	2,907,350
Fines and Forfeitures	3,760,555	0	0	3,760,555
Intergovernmental	166,778,213	3,337,639	31,628,404	201,744,256
Interest	1,532,669	88,585	178	1,621,432
Contributions and Donations	405,391	660,462	0	1,065,853
Other	2,862,488	1,580,422	2,285,541	6,728,451
<i>Total Revenues</i>	<u>330,091,666</u>	<u>49,321,442</u>	<u>33,914,123</u>	<u>413,327,231</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	46,649,374	6,138,662	0	52,788,036
Judicial	78,737,450	0	0	78,737,450
Public Works	23,339,934	0	0	23,339,934
Health and Safety	82,690,512	0	0	82,690,512
Social Services	58,575,974	0	0	58,575,974
Community Development	40,451,642	0	0	40,451,642
Capital Outlay	0	0	74,816,561	74,816,561
Debt Service:				
Principal Retirement	1,856,867	53,900,000	0	55,756,867
Interest and Fiscal Charges	1,200,612	47,872,048	0	49,072,660
Issuance Costs	0	1,271,431	0	1,271,431
<i>Total Expenditures</i>	<u>333,502,365</u>	<u>109,182,141</u>	<u>74,816,561</u>	<u>517,501,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,410,699)</u>	<u>(59,860,699)</u>	<u>(40,902,438)</u>	<u>(104,173,836)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	296,000	0	0	296,000
Revenue Bonds Issued	140,000,000	955,000	0	140,955,000
Premium on Revenue Bonds	0	2,737,676	0	2,737,676
Transfers In	29,384,052	47,531,889	30,802,788	107,718,729
Transfers Out	(29,722,684)	(6,892,073)	(37,213,187)	(73,827,944)
<i>Total Other Financing Sources (Uses)</i>	<u>139,957,368</u>	<u>44,332,492</u>	<u>(6,410,399)</u>	<u>177,879,461</u>
<i>Net Change in Fund Balances</i>	<u>136,546,669</u>	<u>(15,528,207)</u>	<u>(47,312,837)</u>	<u>73,705,625</u>
<i>Fund Balances Beginning of Year</i>	<u>305,801,351</u>	<u>64,300,896</u>	<u>79,908,992</u>	<u>450,011,239</u>
<i>Fund Balances End of Year</i>	<u><u>\$442,348,020</u></u>	<u><u>\$48,772,689</u></u>	<u><u>\$32,596,155</u></u>	<u><u>\$523,716,864</u></u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	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	\$42,232,601	\$21,086,846	\$16,650,658	\$2,672,798	\$6,028,566
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	16,088	0	0	0	0
Accounts Receivable	475,705	0	1,671	705,574	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	9,334,183	0	1,553,130	408,331	0
Property Taxes Receivable	0	0	41,408,428	9,841,522	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>\$52,058,577</u>	<u>\$21,086,846</u>	<u>\$59,613,887</u>	<u>\$13,628,225</u>	<u>\$6,028,566</u>
Liabilities					
Accounts Payable	\$473,953	\$152,244	\$3,991,594	\$427,130	\$482,054
Accrued Wages	175,997	101,433	53,298	234,984	41,669
Intergovernmental Payable	1,036,285	75,016	476,956	1,493,604	31,757
Interfund Payable	5,753	13,636	0	10,331	27,906
<i>Total Liabilities</i>	<u>1,691,988</u>	<u>342,329</u>	<u>4,521,848</u>	<u>2,166,049</u>	<u>583,386</u>
Deferred Inflows of Resources					
Property Taxes	0	0	36,173,345	8,597,302	0
Unavailable Revenue	6,261,222	0	6,604,378	1,569,660	0
<i>Total Deferred Inflows of Resources</i>	<u>6,261,222</u>	<u>0</u>	<u>42,777,723</u>	<u>10,166,962</u>	<u>0</u>
Fund Balances					
Restricted	44,105,367	20,744,517	12,314,316	1,295,214	5,445,180
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>44,105,367</u>	<u>20,744,517</u>	<u>12,314,316</u>	<u>1,295,214</u>	<u>5,445,180</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$52,058,577</u>	<u>\$21,086,846</u>	<u>\$59,613,887</u>	<u>\$13,628,225</u>	<u>\$6,028,566</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities	Victim Assistance
\$506,344	\$8,131,757	\$3,264,800	\$56,247,973	\$776,091	\$1,479,535	\$262,572
0	1,198,662	0	1,221,603	0	0	0
0	0	0	655	0	0	0
0	70,255	6,542	0	0	18,963	0
0	0	0	365,433	0	0	0
0	480,707	33,817	401,828	0	283,171	283,508
0	0	0	0	0	571,691	2,018,605
0	0	0	58,130,126	0	0	0
0	0	0	1,075,085	1,411,176	0	0
<u>\$506,344</u>	<u>\$9,881,381</u>	<u>\$3,305,159</u>	<u>\$117,442,703</u>	<u>\$2,187,267</u>	<u>\$2,353,360</u>	<u>\$2,564,685</u>
\$0	\$185,339	\$100,096	\$792,173	\$13,415	\$0	\$198,248
0	13,875	7,825	18,509	6,009	28,488	17,651
0	10,046	58,428	440,496	3,114	18,731	25,680
0	878	0	79	0	1,305	1,793
0	210,138	166,349	1,251,257	22,538	48,524	243,372
0	0	0	0	0	499,415	1,763,402
0	0	0	0	0	91,181	321,954
0	0	0	0	0	590,596	2,085,356
506,344	9,671,243	3,138,810	116,191,446	2,164,729	1,714,240	235,957
0	0	0	0	0	0	0
506,344	9,671,243	3,138,810	116,191,446	2,164,729	1,714,240	235,957
<u>\$506,344</u>	<u>\$9,881,381</u>	<u>\$3,305,159</u>	<u>\$117,442,703</u>	<u>\$2,187,267</u>	<u>\$2,353,360</u>	<u>\$2,564,685</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,312,608	\$14,818,501	\$17,648,290	\$11,172,183	\$891,973
Cash and Cash Equivalents In Segregated Accounts	0	2,398,695	0	0	0
Accrued Interest Receivable	0	0	8,710	0	299
Accounts Receivable	7,175	117,591	0	4,105	0
Interfund Receivable	0	9,614	0	63,155	0
Intergovernmental Receivable	0	297,867	0	161,012	0
Property Taxes Receivable	0	0	0	2,915,330	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>\$4,319,783</u>	<u>\$17,642,268</u>	<u>\$17,657,000</u>	<u>\$14,315,785</u>	<u>\$892,272</u>
Liabilities					
Accounts Payable	\$264,077	\$554,649	\$0	\$537,702	\$0
Accrued Wages	22,874	115,541	5,242	70,672	0
Intergovernmental Payable	41,784	467,802	34,149	148,163	0
Interfund Payable	0	2,754	0	10,393	0
<i>Total Liabilities</i>	<u>328,735</u>	<u>1,140,746</u>	<u>39,391</u>	<u>766,930</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	2,546,758	0
Unavailable Revenue	0	0	0	464,976	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,011,734</u>	<u>0</u>
Fund Balances					
Restricted	3,991,048	16,501,522	17,617,609	10,537,121	892,272
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,991,048</u>	<u>16,501,522</u>	<u>17,617,609</u>	<u>10,537,121</u>	<u>892,272</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$4,319,783</u>	<u>\$17,642,268</u>	<u>\$17,657,000</u>	<u>\$14,315,785</u>	<u>\$892,272</u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel
\$5,664,945	\$2,425	\$632,280	\$0	\$613,235	\$0
137,017	0	0	0	0	0
0	0	0	0	0	0
12,871	0	500	0	0	0
0	0	68,795	0	0	0
42,435	0	4,014,668	0	0	0
1,051,946	0	39,343,166	0	0	0
0	0	0	0	0	0
0	0	0	14,550,683	0	5,531,828
<u>\$6,909,214</u>	<u>\$2,425</u>	<u>\$44,059,409</u>	<u>\$14,550,683</u>	<u>\$613,235</u>	<u>\$5,531,828</u>
\$159,384	\$0	\$4,432,251	\$0	\$0	\$0
0	0	0	0	0	0
0	0	290,879	0	0	0
0	0	553,530	365,433	0	0
<u>159,384</u>	<u>0</u>	<u>5,276,660</u>	<u>365,433</u>	<u>0</u>	<u>0</u>
918,953	0	34,369,185	0	0	0
<u>175,428</u>	<u>0</u>	<u>6,274,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,094,381</u>	<u>0</u>	<u>40,644,167</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,655,449	2,425	0	14,185,250	613,235	5,531,828
<u>0</u>	<u>0</u>	<u>(1,861,418)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,655,449</u>	<u>2,425</u>	<u>(1,861,418)</u>	<u>14,185,250</u>	<u>613,235</u>	<u>5,531,828</u>
<u>\$6,909,214</u>	<u>\$2,425</u>	<u>\$44,059,409</u>	<u>\$14,550,683</u>	<u>\$613,235</u>	<u>\$5,531,828</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Arena Renovation	Hotel/Lodging Tax	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,841,048	\$216,938,029
Cash and Cash Equivalents In Segregated Accounts	0	0	4,955,977
Accrued Interest Receivable	0	0	25,752
Accounts Receivable	0	1,350,691	2,771,643
Interfund Receivable	0	0	506,997
Intergovernmental Receivable	0	0	17,294,657
Property Taxes Receivable	0	0	97,150,688
Loans Receivable	0	0	58,130,126
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	148,315,780	0	170,884,552
<i>Total Assets</i>	<u>\$148,315,780</u>	<u>\$3,191,739</u>	<u>\$568,658,421</u>
Liabilities			
Accounts Payable	\$0	\$0	\$12,764,309
Accrued Wages	0	0	914,067
Intergovernmental Payable	0	0	4,652,890
Interfund Payable	0	353,203	1,346,994
<i>Total Liabilities</i>	<u>0</u>	<u>353,203</u>	<u>19,678,260</u>
Deferred Inflows of Resources			
Property Taxes	0	0	84,868,360
Unavailable Revenue	0	0	21,763,781
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>106,632,141</u>
Fund Balances			
Restricted	148,315,780	2,838,536	444,209,438
Unassigned (Deficit)	0	0	(1,861,418)
<i>Total Fund Balances (Deficit)</i>	<u>148,315,780</u>	<u>2,838,536</u>	<u>442,348,020</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$148,315,780</u>	<u>\$3,191,739</u>	<u>\$568,658,421</u>

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Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	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	\$37,550,338	\$7,499,739	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	226,770	15,366,221	121,776	4,118,486	4,430,591
Licenses and Permits	0	0	0	0	1,027,363
Fines and Forfeitures	281,416	0	0	0	0
Intergovernmental	28,143,742	0	31,195,972	29,216,701	0
Interest	1,026,350	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	6,210	5,582	130,697	541,701	616,640
<i>Total Revenues</i>	<u>29,684,488</u>	<u>15,371,803</u>	<u>68,998,783</u>	<u>41,376,627</u>	<u>6,074,594</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	14,574,339	0	0	2,500,256
Judicial	0	0	0	36,621,143	3,772,280
Public Works	21,130,037	0	0	0	0
Health and Safety	0	0	71,963,940	0	0
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Debt Service:					
Principal Retirement	726,867	0	0	0	0
Interest and Fiscal Charges	65,494	0	0	0	0
<i>Total Expenditures</i>	<u>21,922,398</u>	<u>14,574,339</u>	<u>71,963,940</u>	<u>36,621,143</u>	<u>6,272,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,762,090</u>	<u>797,464</u>	<u>(2,965,157)</u>	<u>4,755,484</u>	<u>(197,942)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	296,000	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Transfers In	555,989	0	250,000	0	1,785,345
Transfers Out	(15,156,213)	(750,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(14,304,224)</u>	<u>(750,000)</u>	<u>250,000</u>	<u>0</u>	<u>1,785,345</u>
<i>Net Change in Fund Balances</i>	<u>(6,542,134)</u>	<u>47,464</u>	<u>(2,715,157)</u>	<u>4,755,484</u>	<u>1,587,403</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>50,647,501</u>	<u>20,697,053</u>	<u>15,029,473</u>	<u>(3,460,270)</u>	<u>3,857,777</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$44,105,367</u></u>	<u><u>\$20,744,517</u></u>	<u><u>\$12,314,316</u></u>	<u><u>\$1,295,214</u></u>	<u><u>\$5,445,180</u></u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities	Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$474,766	\$1,495,351
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	623,745	0	0
6,959,552	1,014,177	1,850,830	40,224	4,014	0	0
0	0	0	0	0	0	0
0	1,361,858	16,160	0	0	0	0
0	487,313	169,557	11,399,405	43,029	1,455,458	1,427,348
0	0	0	36,509	7,727	0	0
0	0	0	0	57,565	0	0
0	0	10,186	904,620	0	335,164	0
6,959,552	2,863,348	2,046,733	12,380,758	736,080	2,265,388	2,922,699
7,000,000	0	0	0	0	0	0
0	2,819,852	0	0	0	2,021,155	2,979,068
0	0	2,158,407	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	15,594,618	525,409	0	0
0	0	0	1,130,000	0	0	0
0	0	0	1,135,118	0	0	0
7,000,000	2,819,852	2,158,407	17,859,736	525,409	2,021,155	2,979,068
(40,448)	43,496	(111,674)	(5,478,978)	210,671	244,233	(56,369)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	11,216,943	750,000	0	108,395
0	0	0	(1,911,205)	(218,543)	(2,774)	(44,364)
0	0	0	9,305,738	531,457	(2,774)	64,031
(40,448)	43,496	(111,674)	3,826,760	742,128	241,459	7,662
546,792	9,627,747	3,250,484	112,364,686	1,422,601	1,472,781	228,295
\$506,344	\$9,671,243	\$3,138,810	\$116,191,446	\$2,164,729	\$1,714,240	\$235,957

(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, 2017

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Revenues					
Property Taxes	\$0	\$0	\$0	\$2,816,699	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	1,811,379	443,555	204,692	0
Licenses and Permits	0	0	0	1,339,016	0
Fines and Forfeitures	0	1,419,819	0	556,099	0
Intergovernmental	3,896,828	23,033,063	14,326,164	1,224,949	0
Interest	0	0	257,954	0	18,284
Contributions and Donations	0	0	0	138,544	0
Other	106,256	68,307	2,676	101,927	0
<i>Total Revenues</i>	<u>4,003,084</u>	<u>26,332,568</u>	<u>15,030,349</u>	<u>6,381,926</u>	<u>18,284</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	2,438,233	0	0
Judicial	3,269,970	27,253,982	0	0	0
Public Works	0	0	0	0	36,350
Health and Safety	0	0	0	10,726,572	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>3,269,970</u>	<u>27,253,982</u>	<u>2,438,233</u>	<u>10,726,572</u>	<u>36,350</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>733,114</u>	<u>(921,414)</u>	<u>12,592,116</u>	<u>(4,344,646)</u>	<u>(18,066)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Transfers In	0	4,694,257	647,700	737,981	0
Transfers Out	(1,989)	(2,887,947)	0	(6,087)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,989)</u>	<u>1,806,310</u>	<u>647,700</u>	<u>731,894</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	731,125	884,896	13,239,816	(3,612,752)	(18,066)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,259,923</u>	<u>15,616,626</u>	<u>4,377,793</u>	<u>14,149,873</u>	<u>910,338</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$3,991,048</u></u>	<u><u>\$16,501,522</u></u>	<u><u>\$17,617,609</u></u>	<u><u>\$10,537,121</u></u>	<u><u>\$892,272</u></u>

Other Social Services	Litter Prevention and Recycling	Children Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel
\$1,510,259	\$0	\$26,646,841	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	8,834,923	0	0
0	0	0	0	0	0
0	0	130,734	0	0	9,411,298
119,901	0	0	0	421,070	0
125,203	0	0	0	0	0
600,641	0	20,158,043	0	0	0
0	0	0	35,941	0	8,600
209,282	0	0	0	0	0
0	0	32,271	251	0	0
2,565,286	0	46,967,889	8,871,115	421,070	9,419,898
0	0	0	0	0	0
0	0	0	0	0	0
0	15,140	0	0	0	0
0	0	0	0	0	0
1,914,482	0	56,661,492	0	0	0
0	0	0	24,121,080	210,535	0
0	0	0	0	0	0
0	0	0	0	0	0
1,914,482	15,140	56,661,492	24,121,080	210,535	0
650,804	(15,140)	(9,693,603)	(15,249,965)	210,535	9,419,898
0	0	0	0	0	0
0	0	0	0	0	0
462,966	0	0	0	0	0
(99,415)	0	0	0	0	(8,644,147)
363,551	0	0	0	0	(8,644,147)
1,014,355	(15,140)	(9,693,603)	(15,249,965)	210,535	775,751
4,641,094	17,565	7,832,185	29,435,215	402,700	4,756,077
\$5,655,449	\$2,425	(\$1,861,418)	\$14,185,250	\$613,235	\$5,531,828

(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, 2017

	Arena Renovation	Hotel/Lodging Tax	Total Nonmajor Special Revenue Funds
Revenues			
Property Taxes	\$0	\$0	\$77,993,993
Hotel/Lodging Taxes	0	18,258,040	18,258,040
Excise Tax	0	0	8,834,923
Payments in Lieu of Taxes	0	0	623,745
Charges for Services	0	0	46,134,299
Licenses and Permits	0	0	2,907,350
Fines and Forfeitures	0	0	3,760,555
Intergovernmental	0	0	166,778,213
Interest	141,304	0	1,532,669
Contributions and Donations	0	0	405,391
Other	0	0	2,862,488
<i>Total Revenues</i>	<u>141,304</u>	<u>18,258,040</u>	<u>330,091,666</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	20,136,546	46,649,374
Judicial	0	0	78,737,450
Public Works	0	0	23,339,934
Health and Safety	0	0	82,690,512
Social Services	0	0	58,575,974
Community Development	0	0	40,451,642
Debt Service:			
Principal Retirement	0	0	1,856,867
Interest and Fiscal Charges	0	0	1,200,612
<i>Total Expenditures</i>	<u>0</u>	<u>20,136,546</u>	<u>333,502,365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>141,304</u>	<u>(1,878,506)</u>	<u>(3,410,699)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	296,000
Revenue Bonds Issued	140,000,000	0	140,000,000
Transfers In	8,174,476	0	29,384,052
Transfers Out	0	0	(29,722,684)
<i>Total Other Financing Sources (Uses)</i>	<u>148,174,476</u>	<u>0</u>	<u>139,957,368</u>
<i>Net Change in Fund Balances</i>	148,315,780	(1,878,506)	136,546,669
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>4,717,042</u>	<u>305,801,351</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$148,315,780</u></u>	<u><u>\$2,838,536</u></u>	<u><u>\$442,348,020</u></u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	<u>Capital Projects</u>	<u>Road Capital Projects</u>	<u>Convention Center Hotel Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,495,172	\$8,013,957	\$2,633,345	\$35,142,474
Cash and Cash Equivalents:				
In Segregated Accounts	1,922,970	0	0	1,922,970
Intergovernmental Receivable	0	3,702,617	0	3,702,617
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	696,930	696,930
<i>Total Assets</i>	<u>\$26,418,142</u>	<u>\$11,716,574</u>	<u>\$3,330,275</u>	<u>\$41,464,991</u>
Liabilities				
Accounts Payable	\$5,988	\$0	\$0	\$5,988
Accrued Wages	12,984	0	0	12,984
Contracts Payable	1,205,056	1,220,008	714,680	3,139,744
Retainage Payable	1,922,970	0	191,000	2,113,970
Intergovernmental Payable	16,126	348,286	0	364,412
<i>Total Liabilities</i>	3,163,124	1,568,294	905,680	5,637,098
Deferred Inflows of Resources				
Unavailable Revenue	0	3,231,738	0	3,231,738
Fund Balances				
Restricted	23,255,018	6,916,542	2,424,595	32,596,155
<i>Total Liabilities and Fund Balances</i>	<u>\$26,418,142</u>	<u>\$11,716,574</u>	<u>\$3,330,275</u>	<u>\$41,464,991</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$14,454,493	\$17,173,911	\$0	\$31,628,404
Interest	0	0	178	178
Other	2,206,410	450	78,681	2,285,541
<i>Total Revenues</i>	16,660,903	17,174,361	78,859	33,914,123
Expenditures				
Capital Outlay	36,118,079	33,004,210	5,694,272	74,816,561
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,457,176)	(15,829,849)	(5,615,413)	(40,902,438)
Other Financing Sources (Uses)				
Transfers In	8,926,714	12,908,979	8,967,095	30,802,788
Transfers Out	(24,858,128)	(555,989)	(11,799,070)	(37,213,187)
<i>Total Other Financing Sources (Uses)</i>	(15,931,414)	12,352,990	(2,831,975)	(6,410,399)
<i>Net Change in Fund Balances</i>	(35,388,590)	(3,476,859)	(8,447,388)	(47,312,837)
<i>Fund Balances Beginning of Year</i>	58,643,608	10,393,401	10,871,983	79,908,992
<i>Fund Balances End of Year</i>	<u>\$23,255,018</u>	<u>\$6,916,542</u>	<u>\$2,424,595</u>	<u>\$32,596,155</u>

Combining Statements – Nonmajor Enterprise Funds

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges.

County Airport – To account for and report revenues and expenses associated with the operation of the County airport.

County Parking Garage – To account for and report revenues and expenses associated with the operation of the County-owned parking garage. The facility serves both County employees and the general public.

Cuyahoga County Information Systems – To account for and report revenues and expenses associated with the operation of the County's Regional Enterprise Data Sharing System (REDSS).

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2017

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$752,068	\$4,126,292	\$1,454,780	\$6,333,140
Materials and Supplies Inventory	29,035	0	0	29,035
Accounts Receivable	364,636	61,200	0	425,836
Interfund Receivable	0	70,430	0	70,430
<i>Total Current Assets</i>	<u>1,145,739</u>	<u>4,257,922</u>	<u>1,454,780</u>	<u>6,858,441</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Nondepreciable Capital Assets	6,056,978	20,923,032	0	26,980,010
Depreciable Capital Assets, Net	5,992,928	1,715,689	0	7,708,617
<i>Total Noncurrent Assets</i>	<u>12,049,906</u>	<u>22,638,721</u>	<u>0</u>	<u>34,688,627</u>
<i>Total Assets</i>	<u>13,195,645</u>	<u>26,896,643</u>	<u>1,454,780</u>	<u>41,547,068</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	25,583	1,064	37,500	64,147
Accrued Wages	8,769	4,122	1,500	14,391
Intergovernmental Payable	161,031	17,287	767	179,085
Interfund Payable	77,289	21,030,529	0	21,107,818
Compensated Absences Payable	1,628	6,320	0	7,948
<i>Total Current Liabilities</i>	<u>274,300</u>	<u>21,059,322</u>	<u>39,767</u>	<u>21,373,389</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	34,725	17,861	0	52,586
<i>Total Liabilities</i>	<u>309,025</u>	<u>21,077,183</u>	<u>39,767</u>	<u>21,425,975</u>
Net Position				
Net Investment in Capital Assets	12,049,906	22,638,721	0	34,688,627
Unrestricted (Deficit)	836,714	(16,819,261)	1,415,013	(14,567,534)
<i>Total Net Position</i>	<u>\$12,886,620</u>	<u>\$5,819,460</u>	<u>\$1,415,013</u>	<u>\$20,121,093</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for Services	\$849,088	\$2,422,587	\$501,707	\$3,773,382
Other	52,220	330	0	52,550
<i>Total Operating Revenues</i>	<u>901,308</u>	<u>2,422,917</u>	<u>501,707</u>	<u>3,825,932</u>
Operating Expenses				
Personal Services	648,019	527,753	93,415	1,269,187
Materials and Supplies	188,270	14,367	543	203,180
Contractual Services	524,249	744,470	832,881	2,101,600
Depreciation	618,649	191,516	0	810,165
Other	233,954	1,735,889	4,662	1,974,505
<i>Total Operating Expenses</i>	<u>2,213,141</u>	<u>3,213,995</u>	<u>931,501</u>	<u>6,358,637</u>
<i>Operating Income (Loss)</i>	<u>(1,311,833)</u>	<u>(791,078)</u>	<u>(429,794)</u>	<u>(2,532,705)</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	390,515	0	390,515
Loss on Disposal of Capital Assets	0	(39,762)	0	(39,762)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>350,753</u>	<u>0</u>	<u>350,753</u>
<i>Income (Loss) before Transfers</i>	<u>(1,311,833)</u>	<u>(440,325)</u>	<u>(429,794)</u>	<u>(2,181,952)</u>
Transfers In	0	0	350,000	350,000
Transfers Out	0	(760,540)	0	(760,540)
<i>Change in Net Position</i>	<u>(1,311,833)</u>	<u>(1,200,865)</u>	<u>(79,794)</u>	<u>(2,592,492)</u>
<i>Net Position Beginning of Year</i>	<u>14,198,453</u>	<u>7,020,325</u>	<u>1,494,807</u>	<u>22,713,585</u>
<i>Net Position End of Year</i>	<u>\$12,886,620</u>	<u>\$5,819,460</u>	<u>\$1,415,013</u>	<u>\$20,121,093</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,083,855	\$2,416,573	\$781,272	\$4,281,700
Other Cash Receipts	52,220	330	0	52,550
Cash Payments to Employees for Services	(496,369)	(435,449)	(98,344)	(1,030,162)
Cash Payments for Goods and Services	(491,414)	(1,496,200)	(795,924)	(2,783,538)
Cash Payments for Interfund Services Provided	(366,549)	(433,120)	0	(799,669)
Other Cash Payments	(155,138)	(1,882,367)	(4,662)	(2,042,167)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(373,395)</u>	<u>(1,830,233)</u>	<u>(117,658)</u>	<u>(2,321,286)</u>
Cash Flows from Noncapital Financing Activities				
Permissive Sales Tax Received	0	390,515	0	390,515
Advances Out	0	(19,999,650)	0	(19,999,650)
Transfers In	0	0	350,000	350,000
Transfers Out	0	(760,540)	0	(760,540)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>(20,369,675)</u>	<u>350,000</u>	<u>(20,019,675)</u>
Cash Flows from Capital and Related Financing Activities				
Related Financing Activities				
Payments for Capital Acquisitions	0	(5,983,020)	0	(5,983,020)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(373,395)</u>	<u>(28,182,928)</u>	<u>232,342</u>	<u>(28,323,981)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,125,463</u>	<u>32,309,220</u>	<u>1,222,438</u>	<u>34,657,121</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$752,068</u></u>	<u><u>\$4,126,292</u></u>	<u><u>\$1,454,780</u></u>	<u><u>\$6,333,140</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$1,311,833)</u>	<u>(\$791,078)</u>	<u>(\$429,794)</u>	<u>(\$2,532,705)</u>
Adjustments:				
Depreciation	618,649	191,516	0	810,165
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	(28)	0	0	(28)
Accounts Receivable	234,767	0	177,383	412,150
Interfund Receivable	0	(70,430)	102,182	31,752
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	3,289	(14,046)	37,500	26,743
Accrued Wages	588	(3,306)	(1,450)	(4,168)
Contracts Payable	0	(1,053,874)	0	(1,053,874)
Intergovernmental Payable	1,893	(82,597)	(203)	(80,907)
Interfund Payable	77,181	49	0	77,230
Compensated Absences Payable	2,099	(6,467)	(3,276)	(7,644)
<i>Total Adjustments</i>	<u>938,438</u>	<u>(1,039,155)</u>	<u>312,136</u>	<u>211,419</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$373,395)</u></u>	<u><u>(\$1,830,233)</u></u>	<u><u>(\$117,658)</u></u>	<u><u>(\$2,321,286)</u></u>

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.

Telecommunications – To account for and report the costs associated with providing centralized telecommunications 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, 2017

	Central Custodial Services	Maintenance	Telecommunications
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$7,245,610	\$334,467	\$941,829
Intergovernmental Receivable	374,427	0	0
Accounts Receivable	120,125	0	0
Prepaid Items	0	0	0
Interfund Receivable	1,218,929	101,340	243,467
<i>Total Current Assets</i>	8,959,091	435,807	1,185,296
<i>Noncurrent Assets:</i>			
Depreciable Capital Assets, Net	433,064	52,845	0
<i>Total Assets</i>	9,392,155	488,652	1,185,296
Deferred Outflows of Resources			
Pension	12,924,854	0	0
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	2,150,200	80,347	0
Accrued Wages	423,250	4,040	0
Intergovernmental Payable	293,156	3,170	0
Interfund Payable	29,356	27,494	0
Compensated Absences Payable	45,883	1,388	0
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	2,941,845	116,439	0
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	978,465	15,111	0
Net Pension Liability	33,428,037	0	0
<i>Total Long-Term Liabilities</i>	34,406,502	15,111	0
<i>Total Liabilities</i>	37,348,347	131,550	0
Deferred Inflows of Resources			
Pension	488,587	0	0
Net Position			
Investment in Capital Assets	433,064	52,845	0
Unrestricted (Deficit)	(15,952,989)	304,257	1,185,296
<i>Total Net Position (Deficit)</i>	(\$15,519,925)	\$357,102	\$1,185,296

Printing	Postage	Health Insurance	Workers' Compensation	Total
\$15,008	\$633,992	\$12,390,019	\$23,935,721	\$45,496,646
0	0	0	0	374,427
0	0	512,746	0	632,871
0	0	0	1,898,763	1,898,763
158,882	40,090	1,720	0	1,764,428
173,890	674,082	12,904,485	25,834,484	50,167,135
297	0	0	0	486,206
174,187	674,082	12,904,485	25,834,484	50,653,341
0	0	0	0	12,924,854
182,341	0	570,070	0	2,982,958
6,589	7,656	9,902	4,992	456,429
4,813	5,469	6,887	2,873,393	3,186,888
230	3,241	70	292	60,683
5,635	4,926	0	0	57,832
0	0	6,399,801	8,974,670	15,374,471
199,608	21,292	6,986,730	11,853,347	22,119,261
16,977	105,042	0	0	1,115,595
0	0	0	0	33,428,037
16,977	105,042	0	0	34,543,632
216,585	126,334	6,986,730	11,853,347	56,662,893
0	0	0	0	488,587
297	0	0	0	486,206
(42,695)	547,748	5,917,755	13,981,137	5,940,509
(\$42,398)	\$547,748	\$5,917,755	\$13,981,137	\$6,426,715

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Central Custodial Services	Maintenance	Telecommunications
Operating Revenues			
Charges for Services	\$54,922,289	\$1,089,507	\$2,047,783
Other	244,392	39,424	44,447
<i>Total Operating Revenues</i>	<u>55,166,681</u>	<u>1,128,931</u>	<u>2,092,230</u>
Operating Expenses			
Personal Services	33,580,505	395,187	0
Materials and Supplies	16,520,264	750,935	0
Contractual Services	7,612,611	21,132	2,000,561
Claims	0	0	0
Depreciation	105,955	42,629	0
Other	550,295	32,125	0
<i>Total Operating Expenses</i>	<u>58,369,630</u>	<u>1,242,008</u>	<u>2,000,561</u>
<i>Operating Income (Loss)</i>	(3,202,949)	(113,077)	91,669
Non-Operating Revenues (Expenses)			
Intergovernmental	0	0	0
Gain on Sale of Capital Assets	30,800	14,436	0
Loss on Disposal of Capital Assets	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>30,800</u>	<u>14,436</u>	<u>0</u>
<i>Income (Loss) before Transfers</i>	(3,172,149)	(98,641)	91,669
Transfers In	9,759,313	0	1,450,000
Transfers Out	0	(59,313)	0
<i>Change in Net Position</i>	6,587,164	(157,954)	1,541,669
<i>Net Position (Deficit) Beginning of Year</i>	<u>(22,107,089)</u>	<u>515,056</u>	<u>(356,373)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$15,519,925)</u></u>	<u><u>\$357,102</u></u>	<u><u>\$1,185,296</u></u>

Printing	Postage	Health Insurance	Workers' Compensation	Total
\$2,873,681	\$1,004,310	\$125,131,568	\$0	\$187,069,138
16,423	0	528,676	2,141,478	3,014,840
2,890,104	1,004,310	125,660,244	2,141,478	190,083,978
505,029	614,914	704,920	373,853	36,174,408
1,545,244	20	0	0	18,816,463
909,031	38,508	14,553,116	2,782,291	27,917,250
0	0	101,493,994	3,312,994	104,806,988
24,022	2,846	0	0	175,452
0	116,158	0	164	698,742
2,983,326	772,446	116,752,030	6,469,302	188,589,303
(93,222)	231,864	8,908,214	(4,327,824)	1,494,675
0	0	0	5,651	5,651
0	0	0	0	45,236
0	(2,847)	0	0	(2,847)
0	(2,847)	0	5,651	48,040
(93,222)	229,017	8,908,214	(4,322,173)	1,542,715
0	0	0	0	11,209,313
0	0	0	0	(59,313)
(93,222)	229,017	8,908,214	(4,322,173)	12,692,715
50,824	318,731	(2,990,459)	18,303,310	(6,266,000)
(\$42,398)	\$547,748	\$5,917,755	\$13,981,137	\$6,426,715

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	Central Custodial Services	Maintenance	Telecommunications
Increases (Decreases) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Transactions	\$50,548,732	\$1,101,748	\$1,804,316
Cash Received from Transactions For Outside Organizations	3,410,256	0	0
Other Cash Receipts	132,564	39,424	44,447
Cash Payments to Employees for Services	(28,737,740)	(397,028)	0
Cash Payments for Goods and Services	(23,996,345)	(712,391)	(2,154,244)
Cash Payments for Claims	0	0	0
Other Cash Payments	(540,651)	(4,811)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>816,816</u>	<u>26,942</u>	<u>(305,481)</u>
Cash Flows from Noncapital Financing Activities			
Intergovernmental	0	0	0
Advances Out	(3,472,420)	0	(202,690)
Transfers In	9,700,000	0	1,450,000
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>6,227,580</u>	<u>0</u>	<u>1,247,310</u>
Cash Flows from Capital and Related Financing Activities			
Proceeds from Sale of Capital Assets	30,800	14,436	0
Payments for Capital Acquisitions	0	(82,316)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>30,800</u>	<u>(67,880)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	7,075,196	(40,938)	941,829
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>170,414</u>	<u>375,405</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$7,245,610</u></u>	<u><u>\$334,467</u></u>	<u><u>\$941,829</u></u>

Printing	Postage	Health Insurance	Workers' Compensation	Total
\$2,952,812	\$1,006,209	\$116,670,246	\$0	\$174,084,063
0	0	8,364,525	0	11,774,781
16,423	0	119,684	2,141,478	2,494,020
(509,386)	(605,181)	(703,209)	(374,724)	(31,327,268)
(2,454,676)	(38,573)	(15,784,049)	(2,503,003)	(47,643,281)
0	0	(102,143,836)	(2,355,186)	(104,499,022)
(6,582)	(114,172)	0	0	(666,216)
(1,409)	248,283	6,523,361	(3,091,435)	4,217,077
0	0	0	5,651	5,651
0	0	0	0	(3,675,110)
0	0	0	0	11,150,000
0	0	0	5,651	7,480,541
0	0	0	0	45,236
0	0	0	0	(82,316)
0	0	0	0	(37,080)
(1,409)	248,283	6,523,361	(3,085,784)	11,660,538
16,417	385,709	5,866,658	27,021,505	33,836,108
\$15,008	\$633,992	\$12,390,019	\$23,935,721	\$45,496,646

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2017

	Central Custodial Services	Maintenance	Telecommunications
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$3,202,949)	(\$113,077)	\$91,669
Adjustments:			
Depreciation	105,955	42,629	0
<i>(Increase) Decrease in Assets:</i>			
Intergovernmental Receivable	(374,427)	0	0
Accounts Receivable	518,227	0	0
Interfund Receivable	(1,218,929)	12,241	(243,467)
Prepaid Items	0	0	0
Decrease in Deferred Outflows of Resources - Pension	4,325,509	0	0
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	329,199	63,593	(150,278)
Accrued Wages	40,603	(982)	(2,950)
Intergovernmental Payable	7,726	(4,116)	(455)
Interfund Payable	11,735	27,458	0
Compensated Absences Payable	104,374	(804)	0
Claims Payable	0	0	0
Net Pension Liability	748,315	0	0
Decrease in Deferred Inflows of Resources - Pension	(578,522)	0	0
<i>Total Adjustments</i>	4,019,765	140,019	(397,150)
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$816,816	\$26,942	(\$305,481)

Printing	Postage	Health Insurance	Workers' Compensation	Total
(\$93,222)	\$231,864	\$8,908,214	(\$4,327,824)	\$1,494,675
24,022	2,846	0	0	175,452
0	0	0	0	(374,427)
0	0	(505,789)	0	12,438
63,683	1,899	(1,720)	0	(1,386,293)
0	0	0	2,107	2,107
0	0	0	0	4,325,509
8,592	0	(792,370)	(15,833)	(557,097)
114	183	1,310	308	38,586
159	188	(436,456)	293,174	(139,780)
(127)	1,941	14	160	41,181
(4,630)	9,362	0	(1,335)	106,967
0	0	(649,842)	957,808	307,966
0	0	0	0	748,315
0	0	0	0	(578,522)
91,813	16,419	(2,384,853)	1,236,389	2,722,402
(\$1,409)	\$248,283	\$6,523,361	(\$3,091,435)	\$4,217,077

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Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Custodial Funds

Payroll – To account for the collection and disbursement of payroll withholdings for the benefit of County employees.

Undivided Tax – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

Board of Health – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

Other Custodial – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others.

Cuyahoga County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2017

	<u>Payroll</u>	<u>Undivided Tax</u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$6,606,460	\$228,284,575
Cash and Cash Equivalents in Segregated Accounts	316,162	0
Property Taxes Receivable	0	2,721,540,256
Intergovernmental Receivable	0	51,830,979
Special Assessments Receivable	<u>0</u>	<u>118,312,322</u>
<i>Total Assets</i>	<u>6,922,622</u>	<u>3,119,968,132</u>
Liabilities		
Accounts Payable	6,922,622	0
Intergovernmental Payable	<u>0</u>	<u>277,530,406</u>
<i>Total Liabilities</i>	<u>6,922,622</u>	<u>277,530,406</u>
Deferred Inflows of Resources		
Property Taxes	<u>0</u>	<u>2,362,578,376</u>
Net Position		
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$479,859,350</u>

<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
\$9,353,603	\$5,118,876	\$249,363,514
0	31,313,169	31,629,331
0	0	2,721,540,256
0	0	51,830,979
0	0	118,312,322
<u>9,353,603</u>	<u>36,432,045</u>	<u>3,172,676,402</u>
0	10,323,627	17,246,249
101,383	23,889,836	301,521,625
<u>101,383</u>	<u>34,213,463</u>	<u>318,767,874</u>
<u>0</u>	<u>0</u>	<u>2,362,578,376</u>
<u>\$9,252,220</u>	<u>\$2,218,582</u>	<u>\$491,330,152</u>

Cuyahoga County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2017

	Payroll	Undivided Tax
Additions		
Intergovernmental	\$0	\$161,095,414
Amounts Received as Fiscal Agent	0	0
Licenses, Permits and Fees for Other Governments	0	0
Fines and Forfeitures for Other Governments	0	0
Amounts Held for Employees	150,875,067	0
Property Tax Collections for Other Governments	0	1,971,268,430
Excise Tax Collections for Other Governments	0	14,630,558
Special Assessment Collections for Other Governments	0	115,639,151
Sheriff Sales Collections for Others	0	0
Miscellaneous	0	4,172,078
<i>Total Additions</i>	<u>150,875,067</u>	<u>2,266,805,631</u>
Deductions		
Distributions of State Funds to Other Governments	0	161,083,787
Licenses, Permits and Fees Distributions to Other Governments	0	0
Fines and Forfeitures Distributions to Other Governments	0	0
Property Tax Distributions to Other Governments	0	2,030,788,212
Excise Tax Distributions to Other Governments	0	14,630,558
Special Assessment Distributions to Other Governments	0	40,890,764
Sheriff Sales Distributions to Others	0	0
Distributions on Behalf of Employees	150,875,067	0
Distributions as Fiscal Agent	0	0
Miscellaneous	0	2,431,350
<i>Total Deductions</i>	<u>150,875,067</u>	<u>2,249,824,671</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	0	16,980,960
<i>Net Position Beginning of Year</i>	<u>0</u>	<u>462,878,390</u>
<i>Net Position End of Year</i>	<u><u>\$0</u></u>	<u><u>\$479,859,350</u></u>

<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
\$0	\$0	\$161,095,414
29,709,676	0	29,709,676
0	126,811,589	126,811,589
0	29,355,080	29,355,080
0	0	150,875,067
0	0	1,971,268,430
0	0	14,630,558
0	0	115,639,151
0	64,959,705	64,959,705
0	13,932,305	18,104,383
<u>29,709,676</u>	<u>235,058,679</u>	<u>2,682,449,053</u>
0	0	161,083,787
0	106,750,040	106,750,040
0	49,398,709	49,398,709
0	0	2,030,788,212
0	0	14,630,558
0	0	40,890,764
0	64,959,705	64,959,705
0	0	150,875,067
27,862,106	0	27,862,106
0	12,952,795	15,384,145
<u>27,862,106</u>	<u>234,061,249</u>	<u>2,662,623,093</u>
1,847,570	997,430	19,825,960
<u>7,404,650</u>	<u>1,221,152</u>	<u>471,504,192</u>
<u>\$9,252,220</u>	<u>\$2,218,582</u>	<u>\$491,330,152</u>

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**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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,454,145	\$12,489,664	\$12,097,838	(\$391,826)
Sales Tax	238,929,947	288,266,639	264,537,124	(23,729,515)
Hotel/Lodging Taxes	4,365,764	7,136,812	5,677,347	(1,459,465)
Payments in Lieu of Taxes	473,618	774,234	615,905	(158,329)
Charges for Services	80,611,864	81,325,517	82,112,191	786,674
Licenses and Permits	75,688	75,929	76,856	927
Fines and Forfeitures	9,727,891	9,760,190	9,884,377	124,187
Intergovernmental	39,866,698	43,754,077	42,065,178	(1,688,899)
Interest	10,036,013	10,067,971	10,190,845	122,874
Contributions and Donations	31,475	31,475	31,475	0
Other	7,743,607	7,771,596	10,817,725	3,046,129
<i>Total Revenues</i>	<u>405,316,710</u>	<u>461,454,104</u>	<u>438,106,861</u>	<u>(23,347,243)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Vital Statistics:				
Other	<u>10,976</u>	<u>10,976</u>	<u>10,073</u>	<u>903</u>
Administration:				
Personal Services	6,760,246	6,760,246	6,475,070	285,176
Other	1,998,278	1,998,278	1,602,390	395,888
Capital Outlay	<u>41,087</u>	<u>41,087</u>	<u>41,087</u>	<u>0</u>
Total Administration	<u>8,799,611</u>	<u>8,799,611</u>	<u>8,118,547</u>	<u>681,064</u>
Primary Election:				
Personal Services	830,711	371,349	356,191	15,158
Other	<u>1,712,383</u>	<u>1,007,083</u>	<u>981,429</u>	<u>25,654</u>
Total Primary Election	<u>2,543,094</u>	<u>1,378,432</u>	<u>1,337,620</u>	<u>40,812</u>
General Election:				
Personal Services	510,718	610,718	454,819	155,899
Other	<u>2,089,049</u>	<u>2,089,049</u>	<u>1,738,100</u>	<u>350,949</u>
Total General Election	<u>\$2,599,767</u>	<u>\$2,699,767</u>	<u>\$2,192,919</u>	<u>\$506,848</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Special Election:				
Other	\$100,854	\$100,854	\$20,598	\$80,256
Electronic Voting Consultation:				
Other	787,495	787,495	772,648	14,847
County Council:				
Personal Services	1,725,640	1,760,640	1,754,548	6,092
Other	144,831	109,831	69,434	40,397
Total County Council	1,870,471	1,870,471	1,823,982	46,489
Property Management:				
Personal Services	196,019	228,519	217,660	10,859
Other	942,847	1,202,891	1,080,337	122,554
Total Property Management	1,138,866	1,431,410	1,297,997	133,413
Archives:				
Personal Services	340,620	340,620	312,873	27,747
Other	1,189,953	1,003,953	771,029	232,924
Total Archives	1,530,573	1,344,573	1,083,902	260,671
Communications:				
Personal Services	600,436	699,147	688,582	10,565
Other	55,423	61,922	60,838	1,084
Total Communications	655,859	761,069	749,420	11,649
Debarment Review Board:				
Personal Services	7,389	7,389	0	7,389
County Executive:				
Personal Services	809,781	828,781	825,723	3,058
Other	352,263	337,700	194,705	142,995
Total County Executive	\$1,162,044	\$1,166,481	\$1,020,428	\$146,053

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Administration-Fiscal Services:				
Personal Services	\$669,572	\$614,572	\$429,585	\$184,987
Other	444,143	362,160	352,128	10,032
Total Administration-Fiscal Services	1,113,715	976,732	781,713	195,019
Office of Budget and Management - Fiscal Services:				
Personal Services	1,084,003	1,064,003	997,714	66,289
Other	7,609,640	11,013,638	9,494,650	1,518,988
Capital Outlay	0	46,000	18,960	27,040
Total Office of Budget and Management - Fiscal Services	8,693,643	12,123,641	10,511,324	1,612,317
Financial Reporting:				
Personal Services	2,331,934	2,306,934	2,050,533	256,401
Other	1,028,296	1,018,547	923,808	94,739
Capital Outlay	0	4,749	4,749	0
Total Financial Reporting	3,360,230	3,330,230	2,979,090	351,140
Property Valuations:				
Personal Services	3,842,427	3,842,427	3,525,289	317,138
Other	424,245	424,245	259,344	164,901
Total Property Valuations	4,266,672	4,266,672	3,784,633	482,039
Treasury Management I:				
Other	32,334	1	0	1
Office of Procurement and Diversity - Fiscal Services:				
Personal Services	1,381,901	1,471,901	1,378,791	93,110
Other	459,777	369,777	108,297	261,480
Total Office of Procurement and Diversity - Fiscal Services	1,841,678	1,841,678	1,487,088	354,590
General (Consumer Affairs):				
Personal Services	676,782	706,782	689,786	16,996
Other	39,062	44,062	41,210	2,852
Total General (Consumer Affairs)	\$715,844	\$750,844	\$730,996	\$19,848

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources Commission:				
Personal Services	\$1,573,428	\$1,573,428	\$1,499,096	\$74,332
Other	167,101	161,901	156,641	5,260
Capital Outlay	6,588	11,788	11,787	1
Total Human Resources Commission	1,747,117	1,747,117	1,667,524	79,593
Human Resources Administration:				
Personal Services	3,628,172	3,628,172	3,415,149	213,023
Other	487,393	508,912	482,373	26,539
Capital Outlay	1,714	1,714	0	1,714
Total Human Resources Administration	4,117,279	4,138,798	3,897,522	241,276
Employee Benefits:				
Other	216,000	216,000	216,000	0
Internal Audit:				
Personal Services	528,046	528,046	453,591	74,455
Other	67,852	67,852	32,516	35,336
Total Internal Audit	595,898	595,898	486,107	109,791
Inspector General:				
Personal Services	674,319	674,319	612,786	61,533
Other	101,858	96,312	79,280	17,032
Total Inspector General	776,177	770,631	692,066	78,565
Innovation and Performance:				
Personal Services	702,543	702,543	324,729	377,814
Other	766,936	766,936	197,442	569,494
Total Innovation and Performance	1,469,479	1,469,479	522,171	947,308
Information Technology Administration:				
Personal Services	1,563,288	1,575,388	1,573,359	2,029
Other	1,062,811	1,659,291	1,605,752	53,539
Total Information Technology Administration	\$2,626,099	\$3,234,679	\$3,179,111	\$55,568

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Technology Project Management:				
Personal Services	\$206,756	\$224,256	\$223,672	\$584
Web and Multi-Media Development:				
Personal Services	2,062,088	2,092,088	2,084,269	7,819
Other	1,429,641	1,432,277	1,430,001	2,276
Capital Outlay	3,553	848	848	0
Total Web and Multi-Media Development	3,495,282	3,525,213	3,515,118	10,095
Security and Disaster Recovery:				
Personal Services	307,151	464,151	460,038	4,113
Other	276,316	253,816	251,248	2,568
Total Security and Disaster Recovery	583,467	717,967	711,286	6,681
Engineering Services:				
Personal Services	2,584,656	2,269,056	2,264,097	4,959
Other	1,687,313	1,766,252	1,745,697	20,555
Capital Outlay	21,406	5,406	4,061	1,345
Total Engineering Services	4,293,375	4,040,714	4,013,855	26,859
Mainframe Operation Services:				
Personal Services	1,431,644	1,165,672	1,163,947	1,725
Other	1,046,763	1,031,059	1,030,956	103
Capital Outlay	1,035	35	0	35
Total Mainframe Operation Services	2,479,442	2,196,766	2,194,903	1,863
User Supply:				
Capital Outlay	1,400,000	938,000	936,343	1,657
WAN Services:				
Personal Services	569,412	596,512	593,255	3,257
Other	3,199,956	3,185,816	3,180,205	5,611
Capital Outlay	895	895	0	895
Total WAN Services	\$3,770,263	\$3,783,223	\$3,773,460	\$9,763

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Communication Services:				
Personal Services	\$751,798	\$570,538	\$568,220	\$2,318
Other	902,526	891,682	749,888	141,794
Capital Outlay	1,495	1,495	691	804
Total Communication Services	1,655,819	1,463,715	1,318,799	144,916
Information Technology:				
Other	45,834	33,755	33,755	0
Capital Outlay	24,406	0	0	0
Total Information Technology	70,240	33,755	33,755	0
Fiscal Certificate of Title Administration - Records and Licenses:				
Personal Services	3,652,293	3,652,293	3,332,669	319,624
Other	793,215	1,006,339	902,156	104,183
Capital Outlay	20,642	20,642	3,497	17,145
Total Fiscal Certificate of Title Administration - Records and Licenses	4,466,150	4,679,274	4,238,322	440,952
Recorders Housing Trust - General Office:				
Other	0	0	4,812,048	(4,812,048)
Agricultural Society:				
Other	3,300	3,300	3,300	0
Memorial Day:				
Other	61,071	61,071	58,901	2,170
Soldiers and Sailors Monument:				
Personal Services	179,631	179,631	156,179	23,452
Other	30,462	30,462	23,115	7,347
Total Soldiers and Sailors Monument	210,093	210,093	179,294	30,799
Refunds:				
Other	\$1,475,816	\$1,475,816	\$1,367,494	\$108,322

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Self Insurance:				
Other	\$658,776	\$658,776	\$208,424	\$450,352
Miscellaneous:				
Other	3,119,938	1,595,227	1,209,225	386,002
H & HS Levies:				
Other	209,108	209,108	201,198	7,910
Treasury Management II:				
Personal Services	1,328,199	1,328,199	1,207,199	121,000
Other	728,688	3,347,163	2,992,776	354,387
Total Treasury Management II	2,056,887	4,675,362	4,199,975	475,387
College Savings Plan:				
Other	0	0	1,379	(1,379)
Unclaimed Monies:				
Other	0	0	620,870	(620,870)
Unclaimed Cancelled Aged Warrants:				
Other	0	0	248,591	(248,591)
Total Legislative and Executive	82,994,947	86,312,564	83,433,691	2,878,873
Judicial:				
Court of Appeals:				
Other	929,306	927,756	856,524	71,232
Capital Outlay	0	1,550	1,548	2
Total Court of Appeals	929,306	929,306	858,072	71,234
Clerk of Courts:				
Personal Services	6,115,718	5,890,718	5,804,783	85,935
Other	2,660,357	2,885,357	2,576,605	308,752
Total Clerk of Courts	8,776,075	8,776,075	8,381,388	394,687
Judicial General:				
Personal Services	8,617,992	8,976,992	8,947,903	29,089
Other	15,778,180	18,004,442	17,906,419	98,023
Capital Outlay	12,000	13,500	13,000	500
Total Judicial General	\$24,408,172	\$26,994,934	\$26,867,322	\$127,612

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Arbitration:				
Personal Services	\$1,307,661	\$1,356,861	\$1,349,807	\$7,054
Other	95,657	95,657	65,892	29,765
Total Arbitration	1,403,318	1,452,518	1,415,699	36,819
Central Scheduling:				
Personal Services	7,474,982	7,355,982	7,178,087	177,895
Other	896,894	731,894	724,148	7,746
Total Central Scheduling	8,371,876	8,087,876	7,902,235	185,641
Probation:				
Personal Services	12,414,549	12,614,549	12,604,463	10,086
Other	2,058,591	2,058,591	1,975,601	82,990
Total Probation	14,473,140	14,673,140	14,580,064	93,076
Medical Examiner Operations:				
Personal Services	4,152,348	4,227,348	4,205,788	21,560
Other	2,129,817	2,354,817	2,105,364	249,453
Total Medical Examiner Operations	6,282,165	6,582,165	6,311,152	271,013
Domestic Relations:				
Personal Services	3,526,797	3,456,132	3,431,331	24,801
Other	1,314,454	1,412,607	1,363,732	48,875
Capital Outlay	32,781	88,606	83,906	4,700
Total Domestic Relations	4,874,032	4,957,345	4,878,969	78,376
Bureau of Support:				
Personal Services	3,559,535	3,773,200	3,732,111	41,089
Other	1,135,477	1,053,579	1,044,995	8,584
Capital Outlay	6,473	74,114	73,428	686
Total Bureau of Support	4,701,485	4,900,893	4,850,534	50,359
Justice Affairs Administration:				
Personal Services	1,051,312	1,024,012	955,811	68,201
Other	314,015	314,015	271,039	42,976
Capital Outlay	148,208	148,208	121,422	26,786
Total Justice Affairs Administration	\$1,513,535	\$1,486,235	\$1,348,272	\$137,963

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety Grants Administration:				
Personal Services	\$210,677	\$237,977	\$229,810	\$8,167
Other	378,510	428,034	412,116	15,918
Capital Outlay	1,330	1,330	0	1,330
Total Public Safety Grants Administration	590,517	667,341	641,926	25,415
Fusion Center:				
Personal Services	107,730	107,730	74,110	33,620
Other	67,592	66,160	64,328	1,832
Total Fusion Center	\$175,322	\$173,890	\$138,438	\$35,452
Juvenile Court Administration:				
Personal Services	3,472,712	3,794,619	3,799,265	(4,646)
Other	3,201,042	3,933,916	3,754,667	179,249
Total Juvenile Court Administration	6,673,754	7,728,535	7,553,932	174,603
Juvenile Court Legal:				
Personal Services	6,093,284	6,980,965	6,976,022	4,943
Other	2,349,044	2,622,512	2,590,693	31,819
Capital Outlay	581	6,581	6,120	461
Total Juvenile Court Legal	8,442,909	9,610,058	9,572,835	37,223
Juvenile Court Child Support:				
Personal Services	3,822,546	3,917,142	3,908,274	8,868
Other	919,228	1,154,138	1,103,323	50,815
Capital Outlay	0	600	583	17
Total Juvenile Court Child Support	4,741,774	5,071,880	5,012,180	59,700
Juvenile Court Detention Home:				
Personal Services	10,521,354	12,520,946	12,485,015	35,931
Other	3,316,256	3,190,046	3,184,878	5,168
Capital Outlay	362	2,572	2,572	0
Total Juvenile Court Detention Home	13,837,972	15,713,564	15,672,465	41,099
Law Department:				
Personal Services	2,067,010	\$2,067,010	1,881,513	185,497
Other	335,520	335,520	289,585	45,935
Capital Outlay	1,519	1,519	0	1,519
Total Law Department	\$2,404,049	\$2,404,049	\$2,171,098	\$232,951

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Judicial Cost:				
Personal Services	\$464,096	\$464,096	\$432,102	\$31,994
Other	3,198,480	3,193,980	3,030,663	163,317
Total Municipal Judicial Cost	3,662,576	3,658,076	3,462,765	195,311
Village and Township Costs:				
Other	0	4,500	3,488	1,012
Probate Court:				
Personal Services	4,848,564	5,009,564	5,007,534	2,030
Other	1,351,196	1,533,902	1,523,475	10,427
Total Probate Court	6,199,760	6,543,466	6,531,009	12,457
Public Defender:				
Personal Services	8,630,725	8,990,725	8,983,142	7,583
Other	1,426,050	1,404,613	1,404,608	5
Capital Outlay	50,000	50,000	49,828	172
Total Public Defender	10,106,775	10,445,338	10,437,578	7,760
General Office:				
Personal Services	21,947,727	21,955,927	21,675,196	280,731
Other	3,288,228	3,602,513	3,399,812	202,701
Capital Outlay	243,990	243,990	207,247	36,743
Total General Office	25,479,945	25,802,430	25,282,255	520,175
Child Support:				
Personal Services	3,261,654	3,221,654	3,213,980	7,674
Other	595,131	726,798	719,700	7,098
Capital Outlay	12,000	12,000	0	12,000
Total Child Support	3,868,785	3,960,452	3,933,680	26,772
Children and Family Services:				
Personal Services	2,417,670	2,480,670	2,477,678	2,992
Other	123,659	159,729	156,083	3,646
Total Children and Family Services	\$2,541,329	\$2,640,399	\$2,633,761	\$6,638

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Law Enforcement Sheriff:				
Personal Services	\$17,280,493	\$17,949,432	\$17,925,945	\$23,487
Other	1,505,616	1,966,061	1,966,059	2
Capital Outlay	50,000	50,000	13,883	36,117
Total Law Enforcement Sheriff	18,836,109	19,965,493	19,905,887	59,606
Jail Operations - Sheriff:				
Personal Services	47,442,163	49,792,163	49,534,427	257,736
Other	18,889,495	18,835,416	17,918,660	916,756
Capital Outlay	233,747	233,747	233,747	0
Total Jail Operations - Sheriff	66,565,405	68,861,326	67,686,834	1,174,492
Sheriff Operations:				
Personal Services	4,911,484	4,936,484	4,862,090	74,394
Other	544,805	564,805	544,953	19,852
Total Sheriff Operations	5,456,289	5,501,289	5,407,043	94,246
Impact Unit Community Policing:				
Other	1	1	0	1
Coroner's Lab:				
Personal Services	546,326	546,326	546,326	0
Other	475,886	644,861	512,493	132,368
Capital Outlay	16,402	496,527	495,782	745
Total Coroner's Lab	1,038,614	1,687,714	1,554,601	133,113
Euclid Jail:				
Personal Services	2,073,558	2,073,558	1,973,561	99,997
Other	120,240	120,240	80,730	39,510
Total Euclid Jail	2,193,798	2,193,798	2,054,291	139,507
Law Enforcement Trust:				
Other	0	0	30,872	(30,872)
Probate Court Deposits:				
Other	0	0	17,096	(17,096)
Miscellaneous County Collections:				
Other	\$0	\$0	\$10,000	(\$10,000)

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Alleged Forged Warrants:				
Other	\$0	\$0	\$1,355	(\$1,355)
ORC Court Fines:				
Other	0	0	827,807	(827,807)
Total Judicial	258,548,787	271,474,086	267,936,903	3,537,183
Total General Government	341,543,734	357,786,650	351,370,594	6,416,056
Public Works:				
County Airport:				
Other	719,824	719,824	0	719,824
Health and Safety:				
Cuyahoga County Emergency Communications System:				
Personal Services	321,213	321,213	248,227	72,986
Other	328,979	267,979	173,113	94,866
Total Health and Safety	650,192	589,192	421,340	167,852
Social Services:				
Veteran's Service Commission:				
Personal Services	2,495,814	2,440,814	2,333,811	107,003
Other	4,713,690	4,741,890	4,655,942	85,948
Capital Outlay	47,022	73,822	72,168	1,654
Total Social Services	7,256,526	7,256,526	7,061,921	194,605
Community Development:				
Economic Development:				
Personal Services	1,218,277	1,245,277	1,212,652	32,625
Other	1,639,900	1,608,400	1,371,333	237,067
Total Economic Development	2,858,177	2,853,677	2,583,985	269,692
Regional Collaboration:				
Personal Services	250,587	251,587	240,816	10,771
Other	8,548	7,548	2,625	4,923
Total Regional Collaboration	\$259,135	\$259,135	\$243,441	\$15,694

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Soil Conservation				
Other	\$75,000	\$75,000	\$75,000	\$0
Sustainability:				
Personal Services	234,786	222,086	211,564	10,522
Other	35,952	48,652	45,901	2,751
Capital Outlay	94	94	0	94
Total Sustainability	270,832	270,832	257,465	13,367
Casino Tax Fund:				
Other	8,800,000	11,419,516	11,419,516	0
.25% Sales Tax:				
Other	18,606,212	26,780,688	13,890,034	12,890,654
County Planning Commission Administration:				
Personal Services	1,558,838	1,520,518	1,440,869	79,649
Other	134,019	164,786	163,099	1,687
Capital Outlay	619	8,172	8,172	0
Total County Planning Commission Administration	1,693,476	1,693,476	1,612,140	81,336
Total Community Development	32,562,832	43,352,324	30,081,581	13,270,743
Debt Service:				
Shaker Square:				
Principal Retirement	74,000	74,000	0	74,000
Total Expenditures	382,807,108	409,778,516	388,935,436	20,843,080
Excess of Revenues Over (Under) Expenditures	22,509,602	51,675,588	49,171,425	(2,504,163)
Other Financing Sources (Uses)				
Sale of Capital Assets	12,573	12,573	12,573	0
Advances In	19,999,650	19,999,650	19,999,650	0
Transfers In	29,465,460	29,636,787	42,663,657	13,026,870
Transfers Out	(66,873,653)	(78,893,977)	(76,140,816)	2,753,161
Total Other Financing Sources (Uses)	(17,395,970)	(29,244,967)	(13,464,936)	15,780,031
Net Change in Fund Balance	5,113,632	22,430,621	35,706,489	13,275,868
Fund Balance Beginning of Year	142,235,086	142,235,086	142,235,086	0
Prior Year Encumbrances Appropriated	19,368,860	19,368,860	19,368,860	0
Fund Balance End of Year	\$166,717,578	\$184,034,567	\$197,310,435	\$13,275,868

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$81,577,538	\$81,577,538	\$81,577,538	\$0
Charges for Services	447,731	486,462	436,228	(50,234)
Intergovernmental	147,620,660	175,218,651	139,423,940	(35,794,711)
Contributions and Donations	1,705,331	1,705,331	1,705,331	0
Other	1,316,096	1,866,626	1,152,586	(714,040)
<i>Total Revenues</i>	<u>232,667,356</u>	<u>260,854,608</u>	<u>224,295,623</u>	<u>(36,558,985)</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	5,516,619	5,516,619	5,499,451	17,168
Other	12,116,276	12,666,708	12,359,590	307,118
Capital Outlay	537,008	537,008	62,240	474,768
<i>Total Office of the Director - Children and Family Services</i>	<u>18,169,903</u>	<u>18,720,335</u>	<u>17,921,281</u>	<u>799,054</u>
Training:				
Personal Services	751,363	844,363	838,975	5,388
Other	121,208	121,208	97,668	23,540
Capital Outlay	145	145	145	0
<i>Total Training</i>	<u>872,716</u>	<u>965,716</u>	<u>936,788</u>	<u>28,928</u>
Information Services:				
Personal Services	1,176,963	1,176,963	1,166,680	10,283
Other	531,183	531,183	522,779	8,404
<i>Total Information Services</i>	<u>1,708,146</u>	<u>1,708,146</u>	<u>1,689,459</u>	<u>18,687</u>
Direct Services:				
Personal Services	37,391,271	37,836,271	37,816,732	19,539
Other	1,540,827	1,540,827	1,436,331	104,496
<i>Total Direct Services</i>	<u>\$38,932,098</u>	<u>\$39,377,098</u>	<u>\$39,253,063</u>	<u>\$124,035</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Supportive Services:				
Personal Services	\$2,915,101	\$2,915,101	\$2,877,351	\$37,750
Other	2,645,594	2,645,594	2,273,443	372,151
Total Supportive Services	5,560,695	5,560,695	5,150,794	409,901
Foster and Adoptive Parents:				
Personal Services	332,045	245,045	238,071	6,974
Other	316,063	316,063	169,649	146,414
Total Foster and Adoptive Parents	648,108	561,108	407,720	153,388
Visitation:				
Personal Services	555,360	757,360	751,156	6,204
Other	442,212	483,595	410,035	73,560
Total Visitation	997,572	1,240,955	1,161,191	79,764
Contracted Placements:				
Personal Services	1,631,701	1,631,701	1,616,543	15,158
Other	29,314	29,314	28,679	635
Total Contracted Placements	1,661,015	1,661,015	1,645,222	15,793
Foster Homes:				
Personal Services	3,429,431	3,367,431	3,319,081	48,350
Other	177,918	177,918	145,648	32,270
Total Foster Homes	3,607,349	3,545,349	3,464,729	80,620
Permanent Custody Adoptions:				
Personal Services	4,699,586	4,934,586	4,916,362	18,224
Other	198,133	198,133	194,293	3,840
Total Permanent Custody Adoptions	4,897,719	5,132,719	5,110,655	22,064
Office of the Director - Senior and Adult Services:				
Personal Services	1,486,395	1,940,395	1,392,231	548,164
Other	11,379,691	13,978,419	12,711,121	1,267,298
Total Office of the Director - Senior and Adult Services	\$12,866,086	\$15,918,814	\$14,103,352	\$1,815,462

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources:				
Personal Services	\$950,880	\$974,880	\$965,900	\$8,980
Other	0	5,735	5,732	3
Total Human Resources	950,880	980,615	971,632	8,983
Information Services - Human Services:				
Personal Services	4,083,341	4,083,341	3,566,832	516,509
Other	2,760,933	2,738,164	2,671,997	66,167
Capital Outlay	160,504	160,504	50,205	110,299
Total Information Services - Human Services	7,004,778	6,982,009	6,289,034	692,975
Tapestry System of Care - Children and Family Services:				
Personal Services	445,360	445,360	429,103	16,257
Other	3,868,738	3,868,738	3,789,903	78,835
Total Tapestry System of Care - Children and Family Services	4,314,098	4,314,098	4,219,006	95,092
Administrative Services - General Manager:				
Personal Services	1,433,066	1,658,066	1,573,711	84,355
Other	10,669,095	8,882,382	8,666,353	216,029
Capital Outlay	2,350,966	2,400,966	2,350,966	50,000
Total Administrative Services - General Manager	14,453,127	12,941,414	12,591,030	350,384
Information Services:				
Personal Services	919,211	1,107,211	1,090,457	16,754
Other	20,000	20,000	9,411	10,589
Total Information Services	939,211	1,127,211	1,099,868	27,343
Work First Services:				
Personal Services	2,243,258	2,681,454	1,917,687	763,767
Other	14,194,881	12,486,593	10,938,909	1,547,684
Total Work First Services	\$16,438,139	\$15,168,047	\$12,856,596	\$2,311,451

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Southgate:				
Personal Services	\$3,893,785	\$4,947,285	\$4,845,293	\$101,992
Other	137,549	137,549	24,927	112,622
Total Southgate	4,031,334	5,084,834	4,870,220	214,614
Ohio City:				
Personal Services	3,419,894	4,174,894	4,133,382	41,512
Other	772,437	772,437	590,759	181,678
Total Ohio City	4,192,331	4,947,331	4,724,141	223,190
Quincy Place:				
Personal Services	4,145,255	5,040,255	4,897,157	143,098
Other	1,733,001	1,778,001	1,389,680	388,321
Total Quincy Place	5,878,256	6,818,256	6,286,837	531,419
Veteran Employment Building:				
Personal Services	23,533,825	22,733,825	21,824,233	909,592
Other	1,232,553	1,105,126	682,782	422,344
Total Veteran Employment Building	24,766,378	23,838,951	22,507,015	1,331,936
West Shore:				
Personal Services	4,041,855	4,451,855	4,329,502	122,353
Other	652,181	652,181	447,081	205,100
Total West Shore	4,694,036	5,104,036	4,776,583	327,453
Client Support Services:				
Personal Services	5,874,856	6,304,356	6,280,614	23,742
Other	10,410,909	8,141,586	6,872,756	1,268,830
Total Client Support Services	16,285,765	14,445,942	13,153,370	1,292,572
Children with Medical Handicaps:				
Other	\$2,748,013	\$2,748,013	\$1,364,978	\$1,383,035

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of the Director:				
Personal Services	\$936,502	\$972,502	\$957,461	\$15,041
Other	1,616,302	1,728,841	1,705,243	23,598
Capital Outlay	181,559	181,559	181,559	0
Total Office of the Director	2,734,363	2,882,902	2,844,263	38,639
Management Services:				
Personal Services	851,663	971,663	950,688	20,975
Other	216,304	166,304	160,761	5,543
Total Management Services	1,067,967	1,137,967	1,111,449	26,518
Community Programs:				
Other	2,014,197	1,964,397	1,961,565	2,832
Home Support:				
Personal Services	1,384,945	1,267,945	1,258,610	9,335
Other	91,834	90,244	86,955	3,289
Total Home Support	1,476,779	1,358,189	1,345,565	12,624
Protective Services:				
Personal Services	2,615,677	2,705,677	2,684,600	21,077
Other	724,924	762,732	750,629	12,103
Total Protective Services	3,340,601	3,468,409	3,435,229	33,180
Information and Outreach Services:				
Personal Services	657,986	782,986	777,838	5,148
Other	122,319	220,290	215,715	4,575
Total Information and Outreach Services	780,305	1,003,276	993,553	9,723
Home Based Services:				
Personal Services	2,584,161	2,690,161	2,676,209	13,952
Other	165,727	131,738	113,358	18,380
Total Home Based Services	\$2,749,888	\$2,821,899	\$2,789,567	\$32,332

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Resource and Training:				
Personal Services	\$706,228	\$702,028	\$696,061	\$5,967
Other	7,123	7,123	3,992	3,131
Total Resource and Training	713,351	709,151	700,053	9,098
Options Program:				
Personal Services	1,498,014	1,626,014	1,613,458	12,556
Other	2,568,412	2,391,792	2,388,842	2,950
Total Options Program	4,066,426	4,017,806	4,002,300	15,506
Administrative Services:				
Personal Services	608,724	608,724	600,995	7,729
Other	266,664	263,004	257,536	5,468
Total Administrative Services	875,388	871,728	858,531	13,197
Early Start:				
Other	1,619,302	1,518,622	1,518,622	0
Health and Safety:				
Other	1,599,091	1,599,091	1,596,635	2,456
Quality Child Care:				
Other	11,885,858	11,986,398	11,892,126	94,272
UPK 2.0:				
Personal Services	286,412	286,412	114,569	171,843
Other	2,200,000	4,016,500	2,843,979	1,172,521
Total UPK 2.0	2,486,412	4,302,912	2,958,548	1,344,364
Family and Children First:				
Personal Services	722,794	722,794	670,530	52,264
Other	5,685,338	5,685,338	5,146,710	538,628
Total Family and Children First	\$6,408,132	\$6,408,132	\$5,817,240	\$590,892

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Work Force Innovation and Opportunities:				
Personal Services	\$968,204	\$968,204	\$807,075	\$161,129
Other	15,289,768	16,932,120	16,454,532	477,588
Total Work Force Innovation and Opportunities	16,257,972	17,900,324	17,261,607	638,717
<i>Total Expenditures</i>	256,693,785	262,843,910	247,641,417	15,202,493
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,026,429)	(1,989,302)	(23,345,794)	(21,356,492)
Other Financing Sources (Uses)				
Transfers In	5,669,094	24,166,436	175,306	(23,991,130)
Transfers Out	(251,849)	(251,849)	(251,849)	0
<i>Total Other Financing Sources (Uses)</i>	5,417,245	23,914,587	(76,543)	(23,991,130)
<i>Net Change in Fund Balance</i>	(18,609,184)	21,925,285	(23,422,337)	(45,347,622)
Fund Balance Beginning of Year	5,425,309	5,425,309	5,425,309	0
Prior Year Encumbrances Appropriated	25,974,568	25,974,568	25,974,568	0
<i>Fund Balance End of Year</i>	<u>\$12,790,693</u>	<u>\$53,325,162</u>	<u>\$7,977,540</u>	<u>(\$45,347,622)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$75,158,253	\$75,959,006	\$60,499,754	(\$15,459,252)
Charges for Services	25,832	12,058	14,050	1,992
Fines and Forfeitures	4,872	2,274	2,650	376
Intergovernmental	18,218,235	1,733,253	4,117,631	2,384,378
Other	159,239	74,328	86,609	12,281
<i>Total Revenues</i>	<u>93,566,431</u>	<u>77,780,919</u>	<u>64,720,694</u>	<u>(13,060,225)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	485,652	485,652	442,306	43,346
Other	2,396,409	2,461,909	2,449,263	12,646
Total Office of Reentry	<u>2,882,061</u>	<u>2,947,561</u>	<u>2,891,569</u>	<u>55,992</u>
Public Defender:				
Personal Services	211,445	166,445	164,704	1,741
Legal Services:				
Personal Services	1,054,577	1,206,625	1,192,410	14,215
Other	2,998,226	2,924,219	2,922,728	1,491
Total Legal Services	<u>4,052,803</u>	<u>4,130,844</u>	<u>4,115,138</u>	<u>15,706</u>
Community Social Services:				
Personal Services	6,226,200	8,179,026	8,155,139	23,887
Other	9,247,471	7,645,699	6,515,144	1,130,555
Capital Outlay	0	2,000	1,985	15
Total Community Social Services	<u>15,473,671</u>	<u>15,826,725</u>	<u>14,672,268</u>	<u>1,154,457</u>
Detention Home:				
Personal Services	695,926	1,060,566	1,035,400	25,166
Other	3,472,492	3,372,492	3,185,635	186,857
Total Detention Home	<u>\$4,168,418</u>	<u>\$4,433,058</u>	<u>\$4,221,035</u>	<u>\$212,023</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Justice Center:				
Personal Services	\$80,273	\$91,104	\$83,420	\$7,684
Other	338,611	334,611	192,399	142,212
Capital Outlay	1,020	1,020	0	1,020
Total Family Justice Center	419,904	426,735	275,819	150,916
Total General Government - Judicial	27,208,302	27,931,368	26,340,533	1,590,835
Health and Safety:				
Hospital Operations:				
Other	32,472,000	32,472,000	32,472,000	0
Social Services:				
Homeless Services:				
Personal Services	427,369	434,869	433,773	1,096
Other	7,215,914	7,206,887	6,998,632	208,255
Total Homeless Services	7,643,283	7,641,756	7,432,405	209,351
Health and Human Services Levy 4				
Other	1,982,815	1,982,815	1,913,916	68,899
Children with Medical Handicaps				
Other	2,731,719	2,731,719	0	2,731,719
Children Witness Violence				
Other	216,461	216,461	0	216,461
Health and Human Services Levy 3				
Other	1,611,038	1,611,038	1,555,056	55,982
Human Services Other				
Personal Services	300,000	675,000	0	675,000
Other	1,381,777	1,081,777	1,036,457	45,320
Total Human Services Other	1,681,777	1,756,777	1,036,457	720,320
Educational Assistance:				
Other	1,050,530	1,050,530	990,530	60,000
Total Social Services	16,917,623	16,991,096	12,928,364	4,062,732
Total Expenditures	76,597,925	77,394,464	71,740,897	5,653,567
Excess of Revenues Over (Under) Expenditures	\$16,968,506	\$386,455	(\$7,020,203)	(\$7,406,658)

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$1,839,468	\$858,608	\$1,000,479	\$141,871
Transfers Out	(2,566,832)	(7,809,580)	(1,318,692)	6,490,888
<i>Total Other Financing Sources (Uses)</i>	<u>(727,364)</u>	<u>(6,950,972)</u>	<u>(318,213)</u>	<u>6,632,759</u>
<i>Net Change in Fund Balance</i>	16,241,142	(6,564,517)	(7,338,416)	(773,899)
Fund Balance Beginning of Year	34,388,320	34,388,320	34,388,320	0
Prior Year Encumbrances Appropriated	<u>5,765,872</u>	<u>5,765,872</u>	<u>5,765,872</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,395,334</u></u>	<u><u>\$33,589,675</u></u>	<u><u>\$32,815,776</u></u>	<u><u>(\$773,899)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$103,890,263	\$103,000,000	\$93,445,199	(\$9,554,801)
Charges for Services	3,494,297	3,601,403	4,017,432	416,029
Intergovernmental	66,776,253	69,248,089	78,849,408	9,601,319
Contributions and Donations	18,361	18,361	18,361	0
Other	1,013,467	1,078,279	1,330,031	251,752
<i>Total Revenues</i>	<u>175,192,641</u>	<u>176,946,132</u>	<u>177,660,431</u>	<u>714,299</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	84,457,963	84,457,963	79,953,271	4,504,692
Other	115,605,560	115,605,560	108,912,766	6,692,794
Capital Outlay	2,506,613	2,506,613	1,217,163	1,289,450
<i>Total Expenditures</i>	<u>202,570,136</u>	<u>202,570,136</u>	<u>190,083,200</u>	<u>12,486,936</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(27,377,495)</u>	<u>(25,624,004)</u>	<u>(12,422,769)</u>	<u>13,201,235</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	118,227	118,227	118,227	0
Transfers In	53,095	55,061	62,695	7,634
<i>Total Other Financing Sources (Uses)</i>	<u>171,322</u>	<u>173,288</u>	<u>180,922</u>	<u>7,634</u>
<i>Net Change in Fund Balance</i>	<u>(27,206,173)</u>	<u>(25,450,716)</u>	<u>(12,241,847)</u>	<u>13,208,869</u>
Fund Balance Beginning of Year	93,123,750	93,123,750	93,123,750	0
Prior Year Encumbrances Appropriated	6,878,700	6,878,700	6,878,700	0
<i>Fund Balance End of Year</i>	<u>\$72,796,277</u>	<u>\$74,551,734</u>	<u>\$87,760,603</u>	<u>\$13,208,869</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$91,568,022	\$103,717,056	\$24,350,819	(\$79,366,237)
OPWC Loan Proceeds	260,754	260,754	260,754	0
OWDA Loan Proceeds	1,397,000	1,537,691	336,615	(1,201,076)
Other	688,144	779,446	93,074	(686,372)
Intergovernmental	9,817,574	11,199,404	2,544,207	(8,655,197)
Tap-In Fees	558,952	633,113	148,643	(484,470)
<i>Total Revenues</i>	<u>104,290,446</u>	<u>118,127,464</u>	<u>27,734,112</u>	<u>(90,393,352)</u>
Expenses				
Personal Services	10,739,314	10,745,900	10,675,418	70,482
Other	41,567,467	69,268,028	21,623,940	47,644,088
Capital Outlay	3,051,143	3,940,216	2,249,005	1,691,211
Principal Retirement	897,313	897,313	897,313	0
Interest and Fiscal Charges	337,985	337,985	337,985	0
<i>Total Expenses</i>	<u>56,593,222</u>	<u>85,189,442</u>	<u>35,783,661</u>	<u>49,405,781</u>
<i>Net Change in Fund Equity</i>	47,697,224	32,938,022	(8,049,549)	(40,987,571)
Fund Equity Beginning of Year	21,131,178	21,131,178	21,131,178	0
Prior Year Encumbrances Appropriated	<u>13,681,351</u>	<u>13,681,351</u>	<u>13,681,351</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$82,509,753</u>	<u>\$67,750,551</u>	<u>\$26,762,980</u>	<u>(\$40,987,571)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$21,303	\$21,355	\$21,225	(\$130)
Fines and Forfeitures	372,621	436,636	276,457	(160,179)
Intergovernmental	38,205,458	44,769,057	28,345,636	(16,423,421)
Interest	1,171,003	1,372,178	868,798	(503,380)
Other	146,941	226,646	27,210	(199,436)
<i>Total Revenues</i>	<u>39,917,326</u>	<u>46,825,872</u>	<u>29,539,326</u>	<u>(17,286,546)</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	4,911,618	5,186,618	5,139,763	46,855
Other	13,506,276	13,457,954	679,787	12,778,167
Capital Outlay	110,903	110,903	13,665	97,238
Total Construction Engineer and Test Lab	<u>18,528,797</u>	<u>18,755,475</u>	<u>5,833,215</u>	<u>12,922,260</u>
Maintenance Engineer:				
Personal Services	3,406,126	3,406,126	3,073,978	332,148
Other	1,849,116	1,969,116	1,253,002	716,114
Capital Outlay	749,388	749,388	690,640	58,748
Total Maintenance Engineer	<u>6,004,630</u>	<u>6,124,630</u>	<u>5,017,620</u>	<u>1,107,010</u>
Road Capital Improvements:				
Other	5,791,808	151,018	333	150,685
Capital Outlay	8,087,423	8,087,423	4,009,754	4,077,669
Total Road Capital Improvements	<u>13,879,231</u>	<u>8,238,441</u>	<u>4,010,087</u>	<u>4,228,354</u>
Road and Bridge Registration Tax:				
Other	1,475,099	149,814	47,697	102,117
Capital Outlay	24,732,611	24,299,452	15,676,143	8,623,309
Total Road and Bridge Registration Tax	<u>26,207,710</u>	<u>24,449,266</u>	<u>15,723,840</u>	<u>8,725,426</u>
Total Public Works	<u>\$64,620,368</u>	<u>\$57,567,812</u>	<u>\$30,584,762</u>	<u>\$26,983,050</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service:				
Principal Retirement	\$726,867	\$726,867	\$726,867	\$0
Interest and Fiscal Charges	65,494	65,494	65,494	0
Total Debt Service	792,361	792,361	792,361	0
<i>Total Expenditures</i>	<u>65,412,729</u>	<u>58,360,173</u>	<u>31,377,123</u>	<u>26,983,050</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(25,495,403)</u>	<u>(11,534,301)</u>	<u>(1,837,797)</u>	<u>9,696,504</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	296,000	296,000	0
Transfers In	749,386	878,128	555,989	(322,139)
Transfers Out	0	(15,156,213)	(15,156,213)	0
<i>Total Other Financing Sources (Uses)</i>	<u>749,386</u>	<u>(13,982,085)</u>	<u>(14,304,224)</u>	<u>(322,139)</u>
<i>Net Change in Fund Balance</i>	<u>(24,746,017)</u>	<u>(25,516,386)</u>	<u>(16,142,021)</u>	<u>9,374,365</u>
Fund Balance Beginning of Year	37,505,850	37,505,850	37,505,850	0
Prior Year Encumbrances Appropriated	10,989,728	10,989,728	10,989,728	0
<i>Fund Balance End of Year</i>	<u><u>\$23,749,561</u></u>	<u><u>\$22,979,192</u></u>	<u><u>\$32,353,557</u></u>	<u><u>\$9,374,365</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$16,909,133	\$15,366,056	\$15,366,221	\$165
Other	6,143	5,582	5,582	0
<i>Total Revenues</i>	<u>16,915,276</u>	<u>15,371,638</u>	<u>15,371,803</u>	<u>165</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Property:				
Other	1,880	1,880	0	1,880
Board of Revision:				
Personal Services	1,879,789	1,879,789	1,836,281	43,508
Other	1,075,870	1,498,085	1,403,797	94,288
Capital Outlay	6,900	6,900	0	6,900
Total Board of Revision	<u>2,962,559</u>	<u>3,384,774</u>	<u>3,240,078</u>	<u>144,696</u>
Tax Assessment Contractual Services:				
Personal Services	6,116,323	6,116,323	5,879,161	237,162
Other	9,333,008	10,100,242	9,599,201	501,041
Capital Outlay	0	182,766	126,760	56,006
Total Tax Assessment Contractual Services	<u>15,449,331</u>	<u>16,399,331</u>	<u>15,605,122</u>	<u>794,209</u>
<i>Total Expenditures</i>	<u>18,413,770</u>	<u>19,785,985</u>	<u>18,845,200</u>	<u>940,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,498,494)	(4,414,347)	(3,473,397)	940,950
Other Financing Sources (Uses)				
Transfers Out	(750,000)	(750,000)	(750,000)	0
<i>Net Change in Fund Balance</i>	(2,248,494)	(5,164,347)	(4,223,397)	940,950
Fund Balance Beginning of Year	18,527,426	18,527,426	18,527,426	0
Prior Year Encumbrances Appropriated	2,442,849	2,442,849	2,442,849	0
<i>Fund Balance End of Year</i>	<u>\$18,721,781</u>	<u>\$15,805,928</u>	<u>\$16,746,878</u>	<u>\$940,950</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$36,755,814	\$36,755,814	\$36,755,817	\$3
Intergovernmental	31,326,634	31,326,634	31,817,933	491,299
<i>Total Revenues</i>	<u>68,082,448</u>	<u>68,082,448</u>	<u>68,573,750</u>	<u>491,302</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	4,245,018	4,245,018	4,013,595	231,423
Contractual Services	1,279,296	1,279,296	1,209,554	69,742
Other	72,687,904	72,687,904	68,722,679	3,965,225
Capital Outlay	62,152	62,152	58,764	3,388
<i>Total Expenditures</i>	<u>78,274,370</u>	<u>78,274,370</u>	<u>74,004,592</u>	<u>4,269,778</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,191,922)	(10,191,922)	(5,430,842)	4,761,080
Other Financing Sources (Uses)				
Transfers In	250,000	250,000	250,000	0
<i>Net Change in Fund Balance</i>	(9,941,922)	(9,941,922)	(5,180,842)	4,761,080
Fund Balance Beginning of Year	16,564,818	16,564,818	16,564,818	0
Prior Year Encumbrances Appropriated	2,698	2,698	2,698	0
<i>Fund Balance End of Year</i>	<u>\$6,625,594</u>	<u>\$6,625,594</u>	<u>\$11,386,674</u>	<u>\$4,761,080</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,533,877	\$8,659,561	\$7,116,380	(\$1,543,181)
Charges for Services	4,389,657	5,045,543	4,146,400	(899,143)
Intergovernmental	30,924,500	35,545,124	29,210,790	(6,334,334)
Other	602,156	692,129	568,787	(123,342)
<i>Total Revenues</i>	<u>43,450,190</u>	<u>49,942,357</u>	<u>41,042,357</u>	<u>(8,900,000)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	18,246,070	18,956,070	18,874,855	81,215
Other	26,226,185	25,526,185	25,290,698	235,487
Capital Outlay	5,000	705,000	660,472	44,528
<i>Total Expenditures</i>	<u>44,477,255</u>	<u>45,187,255</u>	<u>44,826,025</u>	<u>361,230</u>
<i>Net Change in Fund Balance</i>	(1,027,065)	4,755,102	(3,783,668)	(8,538,770)
Fund Deficit Beginning of Year	(4,727,761)	(4,727,761)	(4,727,761)	0
Prior Year Encumbrances Appropriated	5,827,065	5,827,065	5,827,065	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$72,239</u>	<u>\$5,854,406</u>	<u>(\$2,684,364)</u>	<u>(\$8,538,770)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,628,281	\$4,787,676	\$4,430,591	(\$357,085)
Licenses and Permits	1,027,363	1,027,363	1,027,363	0
Other	1,061,052	749,139	616,640	(132,499)
<i>Total Revenues</i>	<u>7,716,696</u>	<u>6,564,178</u>	<u>6,074,594</u>	<u>(489,584)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,176,692	1,276,592	1,254,930	21,662
Other	613,929	613,929	234,743	379,186
Total Tax Collections	<u>1,790,621</u>	<u>1,890,521</u>	<u>1,489,673</u>	<u>400,848</u>
Research Delinquent Taxes:				
Personal Services	587,319	682,319	667,653	14,666
Other	1,712,617	1,617,617	476,821	1,140,796
Capital Outlay	45,600	45,600	37,076	8,524
Total Research Delinquent Taxes	<u>2,345,536</u>	<u>2,345,536</u>	<u>1,181,550</u>	<u>1,163,986</u>
Total Legislative and Executive	<u>4,136,157</u>	<u>4,236,057</u>	<u>2,671,223</u>	<u>1,564,834</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,564,967	1,564,967	1,505,168	59,799
Other	2,794,828	3,594,828	1,977,427	1,617,401
Total Judicial	<u>4,359,795</u>	<u>5,159,795</u>	<u>3,482,595</u>	<u>1,677,200</u>
<i>Total Expenditures</i>	<u>8,495,952</u>	<u>9,395,852</u>	<u>6,153,818</u>	<u>3,242,034</u>
<i>Excess of Revenues Over (Under) Expenditure.</i>	<u>(779,256)</u>	<u>(2,831,674)</u>	<u>(79,224)</u>	<u>2,752,450</u>
Other Financing Sources (Uses)				
Transfers In	<u>2,267,965</u>	<u>1,929,236</u>	<u>1,785,345</u>	<u>(143,891)</u>
<i>Net Change in Fund Balance</i>	<u>1,488,709</u>	<u>(902,438)</u>	<u>1,706,121</u>	<u>2,608,559</u>
Fund Balance Beginning of Year	3,917,449	3,917,449	3,917,449	0
Prior Year Encumbrances Appropriated	<u>195,635</u>	<u>195,635</u>	<u>195,635</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,601,793</u>	<u>\$3,210,646</u>	<u>\$5,819,205</u>	<u>\$2,608,559</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$7,000,000	\$6,959,552	\$6,959,552	\$0
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>	0	(40,448)	(40,448)	0
Fund Balance Beginning of Year	546,792	546,792	546,792	0
<i>Fund Balance End of Year</i>	<u>\$546,792</u>	<u>\$506,344</u>	<u>\$506,344</u>	<u>\$0</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,139,657	\$1,187,683	\$1,060,497	(\$127,186)
Fines and Forfeitures	1,442,850	1,503,653	1,342,631	(161,022)
Intergovernmental	7,099	7,398	6,606	(792)
<i>Total Revenues</i>	<u>2,589,606</u>	<u>2,698,734</u>	<u>2,409,734</u>	<u>(289,000)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>
Juvenile Court Incentives:				
Other	<u>3,270</u>	<u>4,090</u>	<u>625</u>	<u>3,465</u>
Probate Court Computer:				
Personal Services	140,117	140,117	140,117	0
Other	468,461	468,461	376,630	91,831
Capital Outlay	<u>44,976</u>	<u>44,976</u>	<u>0</u>	<u>44,976</u>
Total Probate Court Computer	<u>653,554</u>	<u>653,554</u>	<u>516,747</u>	<u>136,807</u>
Probate Court Special Projects:				
Other	<u>42,028</u>	<u>42,028</u>	<u>37,767</u>	<u>4,261</u>
Probate Court Dispute Resolution Program:				
Personal Services	41,400	41,400	41,400	0
Other	<u>16,935</u>	<u>16,935</u>	<u>4,926</u>	<u>12,009</u>
Total Probate Court Dispute Resolution Program	<u>58,335</u>	<u>58,335</u>	<u>46,326</u>	<u>12,009</u>
Probate Court Conduct of Business:				
Other	<u>642</u>	<u>5,642</u>	<u>3,850</u>	<u>1,792</u>
Clerk of Courts Computerization:				
Other	<u>\$1,770,000</u>	<u>\$1,770,000</u>	<u>\$1,440,000</u>	<u>\$330,000</u>

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Court of Appeals Special Projects:				
Other	\$15,000	\$15,000	\$0	\$15,000
General Judicial:				
Personal Services	1,306,653	1,306,653	960,372	346,281
<i>Total Expenditures</i>	<u>4,149,482</u>	<u>4,155,302</u>	<u>3,005,687</u>	<u>1,149,615</u>
<i>Net Change in Fund Balance</i>	(1,559,876)	(1,456,568)	(595,953)	860,615
Fund Balance Beginning of Year	8,335,154	8,335,154	8,335,154	0
Prior Year Encumbrances Appropriated	<u>175,872</u>	<u>175,872</u>	<u>175,872</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,951,150</u>	<u>\$7,054,458</u>	<u>\$7,915,073</u>	<u>\$860,615</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,256,164	\$1,797,285	\$1,844,288	\$47,003
Fines and Forfeitures	16,160	16,160	16,160	0
Intergovernmental	281,458	224,212	230,076	5,864
Other	16,069	9,515	10,186	671
<i>Total Revenues</i>	<u>2,569,851</u>	<u>2,047,172</u>	<u>2,100,710</u>	<u>53,538</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	594,465	594,465	589,124	5,341
Other	807,639	807,639	586,984	220,655
Capital Outlay	12,500	12,500	8,695	3,805
Total District Administration	1,414,604	1,414,604	1,184,803	229,801
District Board of Health:				
Other	296,531	296,531	296,024	507
Convenience Center:				
Other	652,868	652,868	578,592	74,276
Plan Update:				
Other	162,000	162,000	88,999	73,001
Municipal Grants:				
Other	200,000	200,000	166,802	33,198
<i>Total Expenditures</i>	<u>2,726,003</u>	<u>2,726,003</u>	<u>2,315,220</u>	<u>410,783</u>
<i>Net Change in Fund Balance</i>	<u>(156,152)</u>	<u>(678,831)</u>	<u>(214,510)</u>	<u>464,321</u>
Fund Balance Beginning of Year	3,008,520	3,008,520	3,008,520	0
Prior Year Encumbrances Appropriated	304,797	304,797	304,797	0
<i>Fund Balance End of Year</i>	<u>\$3,157,165</u>	<u>\$2,634,486</u>	<u>\$3,098,807</u>	<u>\$464,321</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$359,537	\$85,748	\$39,261	(\$46,487)
Intergovernmental	153,567,628	36,625,197	16,769,398	(19,855,799)
Interest	180,662	43,087	19,728	(23,359)
Other	81,789,768	19,506,495	7,981,161	(11,525,334)
<i>Total Revenues</i>	<u>235,897,595</u>	<u>56,260,527</u>	<u>24,809,548</u>	<u>(31,450,979)</u>
Expenditures				
Current:				
Community Development:				
Brownfield Revolving Loan:				
Other	<u>494,237</u>	<u>494,237</u>	<u>474,642</u>	<u>19,595</u>
Economic Development:				
Personal Services	<u>81,849</u>	<u>81,849</u>	<u>11,094</u>	<u>70,755</u>
Other	<u>8,569,300</u>	<u>19,962,174</u>	<u>19,955,883</u>	<u>6,291</u>
Total Office of the Director	<u>8,651,149</u>	<u>20,044,023</u>	<u>19,966,977</u>	<u>77,046</u>
2008 Neighborhood Stabilization I:				
Personal Services	<u>309,588</u>	<u>309,588</u>	<u>266,328</u>	<u>43,260</u>
Other	<u>13,621,316</u>	<u>15,873,874</u>	<u>15,870,107</u>	<u>3,767</u>
Total 2008 Neighborhood Stabilization I	<u>13,930,904</u>	<u>16,183,462</u>	<u>16,136,435</u>	<u>47,027</u>
2008 Neighborhood Stabilization II:				
Personal Services	<u>1,188</u>	<u>1,188</u>	<u>1,188</u>	<u>0</u>
Continuum of Care:				
Other	<u>71,250</u>	<u>71,250</u>	<u>71,250</u>	<u>0</u>
Rapid Re-Housing:				
Other	<u>179,214</u>	<u>179,214</u>	<u>0</u>	<u>179,214</u>
Ohio Housing Finance Grant:				
Other	<u>25,663</u>	<u>25,663</u>	<u>25,663</u>	<u>0</u>
Capital Outlay	<u>745,704</u>	<u>745,704</u>	<u>745,704</u>	<u>0</u>
Total Ohio Housing Finance Grant	<u>\$771,367</u>	<u>\$771,367</u>	<u>\$771,367</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Coordinated Entry:				
Other	\$500,000	\$500,000	\$500,000	\$0
Shelter Care Renewal:				
Other	2,689,650	2,689,650	2,689,650	0
RRH for Single Adults:				
Other	537,741	537,741	716,955	(179,214)
2011 Neighborhood Stabilization III Admin:				
Personal Services	494	494	494	0
Home 2011:				
Other	23,475	23,475	23,475	0
Pass Transitional:				
Other	392,990	392,990	392,990	0
Homeless Crisis Response Program:				
Other	218,066	218,066	218,066	0
HUD Section 108:				
Other	619,143	619,143	619,143	0
Brownfield Commercial Assessment Initiative:				
Other	482,174	482,174	482,174	0
2015 Lead:				
Personal Services	162,991	162,991	162,991	0
Other	6,392	6,392	6,392	0
Total 2015 Lead	169,383	169,383	169,383	0
Shelter and Care 2010:				
Other	18,547	18,547	18,547	0
Emergency Solutions Grant:				
Other	862,615	862,615	862,615	0
Home Weatherization Assistance 2011:				
Other	\$375	\$375	\$375	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Buckeye PSH:				
Other	\$60,345	\$60,345	\$60,345	\$0
Shelter and Care 2009:				
Other	32,047	32,047	32,047	0
Shelter and Care Renewal:				
Other	456,377	456,377	456,377	0
Home 2010:				
Other	63,672	63,672	63,672	0
SHP - RRH For Families:				
Other	608,398	608,398	608,398	0
Home 2012:				
Other	149,858	149,858	149,858	0
Shelter and Care Renewal:				
Other	305,391	305,391	305,391	0
Domestic Violence:				
Other	2	2	2	0
EPA Brownfields:				
Other	376,898	376,898	376,898	0
Home 2009:				
Other	2,655	2,655	2,655	0
CDBG Year 40 2014:				
Other	3,605	3,605	3,605	0
Home 2014:				
Personal Services	67,472	67,472	67,472	0
Other	881,732	881,732	881,732	0
Total Home 2014	\$949,204	\$949,204	\$949,204	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CDBG Year 41 2015:				
Personal Services	(\$8,560)	(\$8,560)	(\$8,560)	\$0
Other	350,073	350,073	350,073	0
Total CDBG Year 41 2015	341,513	341,513	341,513	0
Home 2015:				
Other	338,983	338,983	338,982	1
Emergency Solutions Grant 2015:				
Personal Services	763	763	763	0
CDBG Year 42 2016:				
Personal Services	848,486	848,486	848,486	0
Other	1,365,757	1,365,757	1,365,757	0
Total CDBG Year 42 2016	2,214,243	2,214,243	2,214,243	0
Home 2016:				
Personal Services	44,386	44,386	44,386	0
Other	392,137	392,137	392,137	0
Total Home 2016	436,523	436,523	436,523	0
2016 Emergency Solutions:				
Personal Services	2,456	2,456	2,456	0
Other	352,550	352,550	352,550	0
Total 2016 Emergency Solutions	355,006	355,006	355,006	0
Home 2013:				
Other	\$754,671	\$754,671	\$754,671	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ARRA HUD:				
Personal Services	\$4,769	\$4,769	\$4,769	\$0
Community Development Trust I:				
Other	0	0	15,501	(15,501)
Community Development Trust II:				
Other	0	0	6,005	(6,005)
<i>Total Expenditures</i>	<u>38,068,885</u>	<u>51,714,317</u>	<u>51,592,154</u>	<u>122,163</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>197,828,710</u>	<u>4,546,210</u>	<u>(26,782,606)</u>	<u>(31,328,816)</u>
Other Financing Sources (Uses)				
Transfers In	98,441,365	22,522,521	10,090,000	(12,432,521)
Transfers Out	(1,900,500)	(1,911,205)	(1,911,205)	0
<i>Total Other Financing Sources (Uses)</i>	<u>96,540,865</u>	<u>20,611,316</u>	<u>8,178,795</u>	<u>(12,432,521)</u>
<i>Net Change in Fund Balance</i>	<u>294,369,575</u>	<u>25,157,526</u>	<u>(18,603,811)</u>	<u>(43,761,337)</u>
Fund Balance Beginning of Year	20,781,679	20,781,679	20,781,679	0
Prior Year Encumbrances Appropriated	<u>25,128,630</u>	<u>25,128,630</u>	<u>25,128,630</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$340,279,884</u></u>	<u><u>\$71,067,835</u></u>	<u><u>\$27,306,498</u></u>	<u><u>(\$43,761,337)</u></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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$19,618	\$7,171	\$4,014	(\$3,157)
Intergovernmental	210,302	76,872	43,029	(33,843)
Contributions and Donations	281,347	102,842	57,565	(45,277)
<i>Total Revenues</i>	<u>511,267</u>	<u>186,885</u>	<u>104,608</u>	<u>(82,277)</u>
Expenditures				
Current:				
Community Development:				
Sustainability Projects:				
Other	26,500	26,500	0	26,500
Geographical Information System:				
Personal Services	541,081	541,081	267,536	273,545
Other	370,846	365,869	241,595	124,274
Capital Outlay	92	0	0	0
Total Geographical Information System	912,019	906,950	509,131	397,819
NOACA:				
Other	105,737	105,737	105,737	0
Senior Transportation Consultation:				
Other	2	2	0	2
Cuyahoga River Environmental:				
Other	50,013	50,013	50,012	1
<i>Total Expenditures</i>	<u>1,094,271</u>	<u>1,089,202</u>	<u>664,880</u>	<u>424,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(583,004)</u>	<u>(902,317)</u>	<u>(560,272)</u>	<u>342,045</u>
Other Financing Sources (Uses)				
Transfers In	4,284,732	1,465,160	750,000	(715,160)
Transfers Out	(33,712)	(33,712)	(33,712)	0
<i>Total Other Financing Sources (Uses)</i>	<u>4,251,020</u>	<u>1,431,448</u>	<u>716,288</u>	<u>(715,160)</u>
<i>Net Change in Fund Balance</i>	<u>3,668,016</u>	<u>529,131</u>	<u>156,016</u>	<u>(373,115)</u>
Fund Balance Beginning of Year	362,633	362,633	362,633	0
Prior Year Encumbrances Appropriated	112,206	112,206	112,206	0
<i>Fund Balance End of Year</i>	<u>\$4,142,855</u>	<u>\$1,003,970</u>	<u>\$630,855</u>	<u>(\$373,115)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,115,889	\$639,862	\$416,403	(\$223,459)
Intergovernmental	4,995,188	2,144,302	1,395,448	(748,854)
Other	1,142,491	485,888	316,201	(169,687)
<i>Total Revenues</i>	<u>7,253,568</u>	<u>3,270,052</u>	<u>2,128,052</u>	<u>(1,142,000)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	53,863	53,863	0	53,863
Other	25,800	25,800	10,645	15,155
Total Medicaid Fund	<u>79,663</u>	<u>79,663</u>	<u>10,645</u>	<u>69,018</u>
Health and Human Services:				
Personal Services	394,498	394,498	391,885	2,613
Other	72,060	60,787	59,416	1,371
Capital Outlay	0	11,273	11,273	0
Total Health and Human Services	<u>466,558</u>	<u>466,558</u>	<u>462,574</u>	<u>3,984</u>
Treatment Alternative Street Crime:				
Personal Services	887,306	887,306	887,306	0
Other	11,872	11,872	11,872	0
Total Treatment Alternative Street Crime	<u>899,178</u>	<u>899,178</u>	<u>899,178</u>	<u>0</u>
Adult Drug Court Project:				
Personal Services	291,864	291,864	291,864	0
Other	18,944	18,944	18,944	0
Capital Outlay	(58)	5,742	5,742	0
Total Adult Drug Court Project	<u>\$310,750</u>	<u>\$316,550</u>	<u>\$316,550</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Treatment Capacity Expansion:				
Personal Services	\$153,113	\$153,113	\$153,113	\$0
TASC Drug Court:				
Personal Services	136,760	136,760	136,760	0
Other	2,355	2,355	2,355	0
Total TASC Drug Court	139,115	139,115	139,115	0
Veterans Court - ODMHAS:				
Personal Services	13,308	13,308	13,308	0
Adult Drug Court - ODMHAS:				
Personal Services	15,667	15,667	15,667	0
Recovery Drug Court:				
Personal Services	14,350	14,350	14,350	0
<i>Total Expenditures</i>	<i>2,091,702</i>	<i>2,097,502</i>	<i>2,024,500</i>	<i>73,002</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>5,161,866</i>	<i>1,172,550</i>	<i>103,552</i>	<i>(1,068,998)</i>
Other Financing Sources (Uses)				
Transfers Out	(2,774)	(2,774)	(2,774)	0
<i>Net Change in Fund Balance</i>	<i>5,159,092</i>	<i>1,169,776</i>	<i>100,778</i>	<i>(1,068,998)</i>
Fund Balance Beginning of Year	1,304,721	1,304,721	1,304,721	0
Prior Year Encumbrances Appropriated	1,035	1,035	1,035	0
<i>Fund Balance End of Year</i>	<i>\$6,464,848</i>	<i>\$2,475,532</i>	<i>\$1,406,534</i>	<i>(\$1,068,998)</i>

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$5,316,742	\$5,803,900	\$1,289,275	(\$4,514,625)
Intergovernmental	3,452,054	5,586,878	1,241,066	(4,345,812)
<i>Total Revenues</i>	<u>8,768,796</u>	<u>11,390,778</u>	<u>2,530,341</u>	<u>(8,860,437)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,210,633	1,203,802	1,174,520	29,282
Other	664,900	722,318	684,571	37,747
	<u></u>	<u></u>	<u></u>	<u></u>
Total Witness Victim Health and				
Human Services	<u>1,875,533</u>	<u>1,926,120</u>	<u>1,859,091</u>	<u>67,029</u>
Domestic Violence High Risk:				
Other	530,433	530,433	530,433	0
	<u></u>	<u></u>	<u></u>	<u></u>
VOCA Safe Harbor:				
Personal Services	75,975	75,975	75,975	0
Other	81,055	81,055	81,055	0
	<u></u>	<u></u>	<u></u>	<u></u>
Total VOCA Safe Harbor	<u>157,030</u>	<u>157,030</u>	<u>157,030</u>	<u>0</u>
Violence Against Women Act Block Grant:				
Other	584,644	584,644	584,644	0
	<u></u>	<u></u>	<u></u>	<u></u>
Violence Against Women Act				
Administration Grant:				
Personal Services	12,565	12,565	12,565	0
Other	651	651	651	0
	<u></u>	<u></u>	<u></u>	<u></u>
Total Violence Against Women Act				
Administration Grant	<u>13,216</u>	<u>13,216</u>	<u>13,216</u>	<u>0</u>
Juvenile Court Victim Advocate:				
Personal Services	15,030	15,030	15,030	0
	<u></u>	<u></u>	<u></u>	<u></u>
Defend Childhood Intake and				
Assistance Project				
Other	\$480,000	\$480,000	\$480,000	\$0
	<u></u>	<u></u>	<u></u>	<u></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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Domestic Violence:				
Other	\$4,002	\$4,002	\$4,002	\$0
<i>Total Expenditures</i>	<u>3,659,888</u>	<u>3,710,475</u>	<u>3,643,446</u>	<u>67,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,108,908</u>	<u>7,680,303</u>	<u>(1,113,105)</u>	<u>(8,793,408)</u>
Other Financing Sources (Uses)				
Transfers In	280,693	487,959	108,395	(379,564)
Transfers Out	<u>(44,364)</u>	<u>(44,364)</u>	<u>(44,364)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>236,329</u>	<u>443,595</u>	<u>64,031</u>	<u>(379,564)</u>
<i>Net Change in Fund Balance</i>	<u>5,345,237</u>	<u>8,123,898</u>	<u>(1,049,074)</u>	<u>(9,172,972)</u>
Fund Deficit Beginning of Year	(95,584)	(95,584)	(95,584)	0
Prior Year Encumbrances Appropriated	<u>445,047</u>	<u>445,047</u>	<u>445,047</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$5,694,700</u></u>	<u><u>\$8,473,361</u></u>	<u><u>(\$699,611)</u></u>	<u><u>(\$9,172,972)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Youth Services
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$20,338,818	\$20,338,818	\$4,784,894	(\$15,553,924)
Other	421,157	421,157	99,081	(322,076)
<i>Total Revenues</i>	<u>20,759,975</u>	<u>20,759,975</u>	<u>4,883,975</u>	<u>(15,876,000)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
1999 Summer Enrichment Program:				
Personal Services	410,913	0	0	0
Youth Services Subsidy - Felony				
Delinquent Care and Custody:				
Personal Services	362,662	0	0	0
Other	19,075	0	0	0
Total Youth Services Subsidy - Felony				
Delinquent Care and Custody	381,737	0	0	0
Youth Services Subsidy 2014/15:				
Other	348	348	348	0
Youth Services Subsidy 2016/2017:				
Personal Services	1,423,759	1,423,759	1,423,759	0
Other	2,789,689	2,789,689	2,789,689	0
Total Youth Services Subsidy 2016/2017	4,213,448	4,213,448	4,213,448	0
<i>Total Expenditures</i>	<u>5,006,446</u>	<u>4,213,796</u>	<u>4,213,796</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,753,529	16,546,179	670,179	(15,876,000)
Other Financing Sources (Uses)				
Transfers Out	(1,989)	(1,989)	(1,989)	0
<i>Net Change in Fund Balance</i>	15,751,540	16,544,190	668,190	(15,876,000)
Fund Balance Beginning of Year	880,268	880,268	880,268	0
Prior Year Encumbrances Appropriated	1,619,945	1,619,945	1,619,945	0
<i>Fund Balance End of Year</i>	<u>\$18,251,753</u>	<u>\$19,044,403</u>	<u>\$3,168,403</u>	<u>(\$15,876,000)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,737,857	\$2,664,002	\$1,855,005	(\$808,997)
Fines and Forfeitures	1,700,599	940,162	643,521	(296,641)
Intergovernmental	61,449,976	33,998,686	23,290,123	(10,708,563)
Other	456,130	180,890	73,522	(107,368)
<i>Total Revenues</i>	<u>68,344,562</u>	<u>37,783,740</u>	<u>25,862,171</u>	<u>(11,921,569)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	<u>15,000</u>	<u>15,000</u>	<u>4,728</u>	<u>10,272</u>
Forensic Science Lab:				
Personal Services	3,577,358	4,030,358	4,019,099	11,259
Other	<u>715,153</u>	<u>737,119</u>	<u>721,031</u>	<u>16,088</u>
Total Forensic Science Lab	<u>4,292,511</u>	<u>4,767,477</u>	<u>4,740,130</u>	<u>27,347</u>
Community Based Corrections:				
Other	<u>11,115,188</u>	<u>5,209,063</u>	<u>5,209,063</u>	<u>0</u>
Law Library Board:				
Personal Services	264,622	268,622	267,221	1,401
Other	<u>392,000</u>	<u>387,917</u>	<u>370,365</u>	<u>17,552</u>
Total Law Library Board	<u>656,622</u>	<u>656,539</u>	<u>637,586</u>	<u>18,953</u>
Indigent Guardianship:				
Other	<u>65,653</u>	<u>65,653</u>	<u>61,431</u>	<u>4,222</u>
Domestic Relations - Legal Research:				
Other	<u>9,889</u>	<u>9,889</u>	<u>1,616</u>	<u>8,273</u>
Probation Supervision Fees:				
Other	436,904	436,904	342,583	94,321
Capital Outlay	<u>30,061</u>	<u>30,061</u>	<u>(16,257)</u>	<u>46,318</u>
Total Probation Supervision Fees	<u>\$466,965</u>	<u>\$466,965</u>	<u>\$326,326</u>	<u>\$140,639</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General Vendor Fees:				
Personal Services	\$7,092	\$14,842	\$12,653	\$2,189
Other	31,178	23,428	4,084	19,344
Total Inspector General Vendor Fees	38,270	38,270	16,737	21,533
Legal Computerization:				
Other	88,150	88,150	76,249	11,901
Capital Outlay	76,016	76,016	70,389	5,627
Total Legal Computerization	164,166	164,166	146,638	17,528
Legal Research and Computerization:				
Other	50,650	50,650	25,650	25,000
Computerized Legal Research:				
Other	26,756	24,756	24,461	295
Capital Outlay	0	20,200	19,554	646
Total Computerized Legal Research	26,756	44,956	44,015	941
Home Detention Fees:				
Other	61,099	61,099	13,264	47,835
Residential Title IV-E Juvenile Court:				
Other	3,059,305	3,059,305	2,227,790	831,515
Administration Title IV-E Juvenile Court:				
Other	328,862	328,862	256,828	72,034
Urinalysis Testing:				
Other	133,026	133,026	78,855	54,171
Capital Outlay	7,500	7,500	0	7,500
Total Urinalysis Testing	140,526	140,526	78,855	61,671
Operation and Maintenance of Detention Facility:				
Other	\$35,478	\$45,478	\$41,144	\$4,334

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender - Cleveland Municipality:				
Personal Services	\$1,636,455	\$1,636,088	\$1,626,732	\$9,356
Other	350,562	293,497	273,646	19,851
Capital Outlay	24,820	27,285	24,705	2,580
Total Public Defender - Cleveland Municipality	2,011,837	1,956,870	1,925,083	31,787
Carrying Concealed Weapon Application:				
Personal Services	110,414	110,414	100,601	9,813
Other	77,240	77,240	49,416	27,824
Total Carrying Concealed Weapon Application	187,654	187,654	150,017	37,637
State Criminal Alien Assistance Program:				
Personal Services	74,199	74,199	17,764	56,435
Custody Mediation:				
Personal Services	751,683	537,731	537,600	131
Other	163,269	156,177	156,176	1
Total Custody Mediation	914,952	693,908	693,776	132
High Visibility Enforcement:				
Personal Services	69,176	69,176	69,176	0
Other	2,881	2,881	2,881	0
Total High Visibility Enforcement	72,057	72,057	72,057	0
Smart Ohio Pilot:				
Personal Services	165,040	165,040	165,040	0
Other	989,849	989,849	989,849	0
Total Smart Ohio Pilot	1,154,889	1,154,889	1,154,889	0
COPS Hiring Program:				
Personal Services	300,733	300,733	300,733	0
JJDP Subgrant:				
Other	\$27,602	\$27,602	\$27,602	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Northern Border Maritime Awareness:				
Personal Services	\$16,057	\$16,057	\$16,057	\$0
Other	7,204	7,204	7,204	0
Total Northern Border Maritime Awareness	23,261	23,261	23,261	0
Drug Court Expansion:				
Personal Services	245,073	245,073	245,073	0
Adult Drug Court Expansion:				
Personal Services	53,765	53,765	53,765	0
Other	265,662	265,662	265,662	0
Total Adult Drug Court Expansion	319,427	319,427	319,427	0
Second Chance Adult Reentry:				
Other	120	120	120	0
FY15 State Homeland Security Program:				
Capital Outlay	54,722	54,722	54,722	0
Sexual Assault Kit Initiative - DNA Collection:				
Personal Services	126,041	126,041	126,041	0
Other	73,671	73,671	73,671	0
Total Sexual Assault Kit Initiative - DNA Collection	199,712	199,712	199,712	0
Sexual Assault Kit Initiative - Capacity Building:				
Personal Services	475,007	475,007	475,007	0
Other	102,850	102,850	102,850	0
Total Sexual Assault Kit Initiative - Capacity Building	577,857	577,857	577,857	0
SAMHSA-Juvenile Delinquency:				
Personal Services	31,103	31,103	31,103	0
Other	197,483	197,483	197,483	0
Total SAMHSA-Juvenile Delinquency	\$228,586	\$228,586	\$228,586	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sexual Assault Kit Initiative:				
Personal Services	\$517,553	\$517,553	\$517,553	\$0
Other	278,514	278,514	278,514	0
Total Sexual Assault Kit Initiative	796,067	796,067	796,067	0
State Justice:				
Other	33,088	33,088	33,088	0
SAMHSA-Veterans Treatment Court:				
Personal Services	223,373	223,373	223,373	0
Other	212,652	212,652	212,652	0
Total SAMHSA-Veterans Treatment Court	436,025	436,025	436,025	0
Child Exposed to Violence:				
Other	240,794	240,794	240,793	1
Cuyahoga CASA Program:				
Personal Services	11,334	11,334	11,334	0
Other	40,129	40,129	40,129	0
Total Cuyahoga CASA Program	51,463	51,463	51,463	0
Probation Improvement Incentive:				
Personal Services	216,212	216,212	216,212	0
Other	441,845	441,845	441,845	0
Total Probation Improvement Incentive	658,057	658,057	658,057	0
DOJ/SMART Supervision:				
Other	4,169	4,169	4,169	0
Capital Outlay	1,173	1,173	1,173	0
Total DOJ/SMART Supervision	5,342	5,342	5,342	0
State Justice Institute:				
Other	\$34,895	\$34,895	\$34,895	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Internet Crimes Against Children:				
Personal Services	\$308,238	\$308,238	\$308,238	\$0
Other	26,380	26,380	26,380	0
Total Internet Crimes Against Children	334,618	334,618	334,618	0
DOJ/BJA Medication - Assisted Treatment Projects:				
Personal Services	49,610	49,610	49,610	0
Other	6,172	6,172	6,172	0
Total DOJ/BJA Medication - Assisted Treatment Projects	55,782	55,782	55,782	0
Felony Coordinator Project:				
Personal Services	227,051	227,051	227,051	0
Jail/Misdemeanant:				
Personal Services	1,253,475	1,253,475	1,252,924	551
Other	90,771	90,771	478,532	(387,761)
Capital Outlay	0	387,210	0	387,210
Total Jail/Misdemeanant	1,344,246	1,731,456	1,731,456	0
Felony Program:				
Personal Services	2,414,878	2,414,878	2,414,878	0
Other	718,070	718,070	718,070	0
Total Felony Program	3,132,948	3,132,948	3,132,948	0
Safe and Sound PREA Project:				
Other	180,876	180,876	180,876	0
Capital Outlay	191,324	191,324	191,324	0
Total Safe and Sounds PREA Project	372,200	372,200	372,200	0
Community Correction Act Grant:				
Personal Services	\$39,561	\$39,561	\$39,561	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JJDP Block Grant:				
Other	\$219,275	\$219,275	\$219,275	\$0
Juvenile Justice Administration:				
Personal Services	2,790	2,790	2,790	0
Justice for Families Program:				
Other	57,513	57,513	57,513	0
Capital Outlay	370	370	370	0
Total Justice for Families Program	57,883	57,883	57,883	0
Operation Stonegarden:				
Personal Services	17,488	17,488	28,010	(10,522)
Other	29,109	29,109	18,587	10,522
Total Operation Stonegarden	46,597	46,597	46,597	0
JAG Assistance Justice:				
Personal Services	43,354	43,354	43,354	0
Capital Outlay	45,398	0	0	0
Total JAG Assistance Justice	88,752	43,354	43,354	0
DNA Backlog Reduction Program:				
Other	292,236	292,236	292,236	0
Capital Outlay	50,000	50,000	50,000	0
Total DNA Backlog Reduction Program	342,236	342,236	342,236	0
Safe Haven Visitation and Exchange:				
Other	141,884	141,884	141,883	1
Capital Outlay	18,025	0	0	0
Total Safe Haven Visitation and Exchange	159,909	141,884	141,883	1
Juvenile Safe Surrender:				
Other	\$50,000	\$0	\$0	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cuyahoga County Mental Health Behavior Board:				
Personal Services	\$565,148	\$565,148	\$565,147	\$1
Other	43,235	0	0	0
Total Cuyahoga County Mental Health Behavior Board	608,383	565,148	565,147	1
Professional Continuing Education:				
Other	11,531	11,531	11,529	2
Operation Child Protect Program:				
Other	11,399	11,399	11,399	0
Rebalancing Trauma Therapy:				
Personal Services	60	0	0	0
<i>Total Expenditures</i>	<u>36,280,573</u>	<u>30,832,012</u>	<u>29,413,919</u>	<u>1,418,093</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,063,989</u>	<u>6,951,728</u>	<u>(3,551,748)</u>	<u>(10,503,476)</u>
Other Financing Sources (Uses)				
Transfers In	11,925,850	6,928,572	4,694,257	(2,234,315)
Transfers Out	(2,887,947)	(2,887,947)	(2,887,947)	0
<i>Total Other Financing Sources (Uses)</i>	<u>9,037,903</u>	<u>4,040,625</u>	<u>1,806,310</u>	<u>(2,234,315)</u>
<i>Net Change in Fund Balance</i>	<u>41,101,892</u>	<u>10,992,353</u>	<u>(1,745,438)</u>	<u>(12,737,791)</u>
Fund Balance Beginning of Year	9,297,922	9,297,922	9,297,922	0
Prior Year Encumbrances Appropriated	5,276,350	5,276,350	5,276,350	0
<i>Fund Balance End of Year</i>	<u><u>\$55,676,164</u></u>	<u><u>\$25,566,625</u></u>	<u><u>\$12,828,834</u></u>	<u><u>(\$12,737,791)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$78,340	\$453,205	\$443,555	(\$9,650)
Intergovernmental	2,667,355	14,637,849	14,326,164	(311,685)
Interest	44,113	255,197	249,763	(5,434)
Other	473	2,734	2,676	(58)
<i>Total Revenues</i>	<u>2,790,281</u>	<u>15,348,985</u>	<u>15,022,158</u>	<u>(326,827)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Prepayment Special Interest:				
Personal Services	228,683	228,683	198,189	30,494
Other	1,194,474	1,194,474	978,055	216,419
Total Tax Prepayment Special Interest	<u>1,423,157</u>	<u>1,423,157</u>	<u>1,176,244</u>	<u>246,913</u>
Tax Certificate Administration:				
Personal Services	258,195	258,195	226,803	31,392
Other	189,597	189,597	94,979	94,618
Total Tax Certificate Administration	<u>447,792</u>	<u>447,792</u>	<u>321,782</u>	<u>126,010</u>
County Wellness Fund:				
Other	55,500	55,500	25,500	30,000
Cleveland Foundation:				
Other	139,094	139,094	139,094	0
E-Pollbooks State Grant:				
Other	\$1,704,100	\$1,704,100	\$1,704,100	\$0

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cleveland Foundation Public Service:				
Personal Services	\$31,364	\$31,364	\$31,364	\$0
Lean Ohio Grant:				
Other	86,200	86,200	86,200	0
<i>Total Expenditures</i>	<u>3,887,207</u>	<u>3,887,207</u>	<u>3,484,284</u>	<u>402,923</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,096,926)	11,461,778	11,537,874	76,096
Other Financing Sources (Uses)				
Transfers In	<u>114,395</u>	<u>661,792</u>	<u>647,700</u>	<u>(14,092)</u>
<i>Net Change in Fund Balance</i>	(982,531)	12,123,570	12,185,574	62,004
Fund Balance Beginning of Year	3,277,342	3,277,342	3,277,342	0
Prior Year Encumbrances Appropriated	<u>1,055,075</u>	<u>1,055,075</u>	<u>1,055,075</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,349,886</u>	<u>\$16,455,987</u>	<u>\$16,517,991</u>	<u>\$62,004</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,847,742	\$1,718,279	\$2,786,760	\$1,068,481
Charges for Services	1,965,975	696,839	220,049	(476,790)
Licenses and Permits	11,984,945	4,248,058	1,341,459	(2,906,599)
Fines and Forfeitures	4,968,334	1,761,024	556,099	(1,204,925)
Intergovernmental	32,623,161	8,742,630	4,075,167	(4,667,463)
Contributions and Donations	1,326,621	556,427	133,540	(422,887)
Other	763,041	232,326	92,018	(140,308)
<i>Total Revenues</i>	<u>58,479,819</u>	<u>17,955,583</u>	<u>9,205,092</u>	<u>(8,750,491)</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	500,000	500,000	222,940	277,060
Capital Outlay	285,214	285,214	131,728	153,486
Total Special Project II	<u>785,214</u>	<u>785,214</u>	<u>354,668</u>	<u>430,546</u>
Dog and Kennel:				
Personal Services	1,110,739	1,110,739	1,062,040	48,699
Other	1,268,473	1,218,473	1,217,079	1,394
Capital Outlay	0	50,000	48,581	1,419
Total Dog and Kennel	<u>2,379,212</u>	<u>2,379,212</u>	<u>2,327,700</u>	<u>51,512</u>
Dick Goddard's Best Friend Fund:				
Other	164,954	164,954	112,562	52,392
Emergency Management:				
Personal Services	750,064	750,064	598,347	151,717
Other	698,890	688,055	616,674	71,381
Total Emergency Management	<u>1,448,954</u>	<u>1,438,119</u>	<u>1,215,021</u>	<u>223,098</u>
Fatherhood Initiative:				
Personal Services	293,744	308,744	183,437	125,307
Other	1,480,994	1,465,994	1,071,481	394,513
Total Fatherhood Initiative	<u>1,774,738</u>	<u>1,774,738</u>	<u>1,254,918</u>	<u>519,820</u>
Wireless 911 Government Assistance:				
Personal Services	1,272,923	1,457,923	1,433,455	24,468
Other	2,992,401	2,807,392	2,381,819	425,573
Capital Outlay	10,130	0	0	0
Total Wireless 911 Government Assistance	<u>\$4,275,454</u>	<u>\$4,265,315</u>	<u>\$3,815,274</u>	<u>\$450,041</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mental Health Services:				
Personal Services	\$1,382,732	\$1,382,732	\$1,175,172	\$207,560
Other	1,196,478	1,196,478	1,196,478	0
Total Mental Health Services	2,579,210	2,579,210	2,371,650	207,560
TB Control Program - Metrohealth:				
Other	112,896	112,896	112,896	0
Ohio Fatherhood Initiative Grant:				
Other	300	300	300	0
Pre-disaster Mitigation Grant:				
Other	18,425	18,425	18,425	0
Health Care 95:				
Other	1	1	1	0
State Homeland Security Program				
Law Enforcement:				
Other	146,483	146,483	146,483	0
Capital Outlay	164,323	164,323	164,323	0
Total State Homeland Security Program				
Law Enforcement	310,806	310,806	310,806	0
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Other	186,953	186,953	186,953	0
Capital Outlay	785,747	785,747	785,747	0
Total Northeast Ohio Regional Fusion				
Center Urban Area Security Initiative	972,700	972,700	972,700	0
Project Tapestry:				
Other	301	301	301	0
State Homeland Security Projects:				
Personal Services	8,879	8,879	8,879	0
Other	194,745	194,745	194,745	0
Capital Outlay	100,915	100,915	100,915	0
Total State Homeland Security Projects	\$304,539	\$304,539	\$304,539	\$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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Port Security Grant:				
Other	\$129,718	\$129,718	\$129,718	\$0
Dick Goddard Best Friend Fund:				
Other	20,747	20,747	20,747	0
State Homeland Security 2011/2014:				
Other	4,039	4,039	4,039	0
<i>Total Expenditures</i>	<u>15,282,208</u>	<u>15,261,234</u>	<u>13,326,265</u>	<u>1,934,969</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>43,197,611</u>	<u>2,694,349</u>	<u>(4,121,173)</u>	<u>(6,815,522)</u>
Other Financing Sources (Uses)				
Transfers In	1,161,672	411,754	737,981	326,227
Transfers Out	(6,088)	(6,088)	(6,087)	1
<i>Total Other Financing Sources (Uses)</i>	<u>1,155,584</u>	<u>405,666</u>	<u>731,894</u>	<u>326,228</u>
<i>Net Change in Fund Balance</i>	<u>44,353,195</u>	<u>3,100,015</u>	<u>(3,389,279)</u>	<u>(6,489,294)</u>
Fund Balance Beginning of Year	8,333,183	8,333,183	8,333,183	0
Prior Year Encumbrances Appropriated	<u>3,075,560</u>	<u>3,075,560</u>	<u>3,075,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55,761,938</u></u>	<u><u>\$14,508,758</u></u>	<u><u>\$8,019,464</u></u>	<u><u>(\$6,489,294)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$537,355	\$537,355	\$15,355	(\$522,000)
Expenditures				
Current:				
Public Works:				
Towpath - ODNR:				
Capital Outlay	36,350	36,350	36,350	0
<i>Net Change in Fund Balance</i>	501,005	501,005	(20,995)	(522,000)
Fund Balance Beginning of Year	901,122	901,122	901,122	0
Prior Year Encumbrances Appropriated	9,216	9,216	9,216	0
<i>Fund Balance End of Year</i>	<u>\$1,411,343</u>	<u>\$1,411,343</u>	<u>\$889,343</u>	<u>(\$522,000)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,490,075	\$1,490,075	\$1,490,075	\$0
Licenses and Permits	2,355,383	148,296	121,125	(27,171)
Fines and Forfeitures	2,335,723	147,058	120,114	(26,944)
Intergovernmental	6,349,336	565,841	495,051	(70,790)
Contributions and Donations	4,253,388	256,663	209,282	(47,381)
<i>Total Revenues</i>	<u>16,783,905</u>	<u>2,607,933</u>	<u>2,435,647</u>	<u>(172,286)</u>
Expenditures				
Current:				
Social Services:				
Veterans Service:				
Other	<u>901,417</u>	<u>502,783</u>	<u>497,364</u>	<u>5,419</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>244,118</u>	<u>244,118</u>	<u>238,449</u>	<u>5,669</u>
Invest in Children Program				
Administration:				
Other	<u>57,399</u>	<u>58,950</u>	<u>33,950</u>	<u>25,000</u>
Invest in Children Mental Health:				
Other	<u>1,017,356</u>	<u>1,022,356</u>	<u>1,020,490</u>	<u>1,866</u>
Stocker Fondation - Invest in Chidren:				
Other	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Invest in Children Spark Program:				
Other	<u>328,891</u>	<u>328,891</u>	<u>328,891</u>	<u>0</u>
Department of Labor:				
Personal Services	35,368	35,368	35,368	0
Other	<u>289,528</u>	<u>289,528</u>	<u>289,527</u>	<u>1</u>
Total Department of Labor	<u>\$324,896</u>	<u>\$324,896</u>	<u>\$324,895</u>	<u>\$1</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
George Gund Foundation Invest in Children:				
Other	\$220,547	\$220,547	\$220,547	\$0
Helping Ohio Parent Effectively:				
Other	15,559	15,559	15,559	0
Casey Family Program - HOPE Grant:				
Other	8,709	8,709	8,709	0
<i>Total Expenditures</i>	<u>6,173,892</u>	<u>5,781,809</u>	<u>5,743,854</u>	<u>37,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,610,013</u>	<u>(3,173,876)</u>	<u>(3,308,207)</u>	<u>(134,331)</u>
Other Financing Sources (Uses)				
Transfers In	41,274,077	941,336	462,966	(478,370)
Transfers Out	(6,973)	(6,973)	(99,415)	(92,442)
<i>Total Other Financing Sources (Uses)</i>	<u>41,267,104</u>	<u>934,363</u>	<u>363,551</u>	<u>(570,812)</u>
<i>Net Change in Fund Balance</i>	<u>51,877,117</u>	<u>(2,239,513)</u>	<u>(2,944,656)</u>	<u>(705,143)</u>
Fund Balance Beginning of Year	766,255	766,255	766,255	0
Prior Year Encumbrances Appropriated	<u>4,168,752</u>	<u>4,168,752</u>	<u>4,168,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,812,124</u>	<u>\$2,695,494</u>	<u>\$1,990,351</u>	<u>(\$705,143)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$84,806	\$84,806	\$0	(\$84,806)
Expenditures				
Current:				
Public Works:				
Statewide Glass Initiative Grant 2016:				
Other	15,140	15,140	15,140	0
<i>Net Change in Fund Balance</i>	69,666	69,666	(15,140)	(84,806)
Fund Balance Beginning of Year	8,793	8,793	8,793	0
Prior Year Encumbrances Appropriated	8,772	8,772	8,772	0
<i>Fund Balance End of Year</i>	<u>\$87,231</u>	<u>\$87,231</u>	<u>\$2,425</u>	<u>(\$84,806)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Children Services
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$35,848,999	\$44,295,421	\$25,164,682	(\$19,130,739)
Charges for Services	186,241	230,121	130,734	(99,387)
Intergovernmental	33,465,175	41,349,944	23,491,326	(17,858,618)
Other	61,329	75,779	43,051	(32,728)
<i>Total Revenues</i>	<u>69,561,744</u>	<u>85,951,265</u>	<u>48,829,793</u>	<u>(37,121,472)</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	9,685,354	10,370,654	9,720,148	650,506
Foster Care:				
Other	2,323,496	2,323,496	2,163,628	159,868
Purchased Congregate and Foster Care:				
Other	59,182,527	58,918,527	58,432,780	485,747
Adoption Services:				
Other	7,210,924	5,625,624	5,623,041	2,583
<i>Total Expenditures</i>	<u>78,402,301</u>	<u>77,238,301</u>	<u>75,939,597</u>	<u>1,298,704</u>
<i>Net Change in Fund Balance</i>	(8,840,557)	8,712,964	(27,109,804)	(35,822,768)
Fund Deficit Beginning of Year	(7,405,800)	(7,405,800)	(7,405,800)	0
Prior Year Encumbrances Appropriated	16,285,233	16,285,233	16,285,233	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$38,876</u>	<u>\$17,592,397</u>	<u>(\$18,230,371)</u>	<u>(\$35,822,768)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Excise Tax	\$950,842	\$950,842	\$7,674,561	\$6,723,719
Interest	4,578	4,578	35,941	31,363
Other	32	32	251	219
<i>Total Revenues</i>	955,452	955,452	7,710,753	6,755,301
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	23,842,286	23,842,286	23,755,647	86,639
<i>Net Change in Fund Balance</i>	(22,886,834)	(22,886,834)	(16,044,894)	6,841,940
Fund Balance Beginning of Year	30,805,134	30,805,134	30,805,134	0
<i>Fund Balance End of Year</i>	<u>\$7,918,300</u>	<u>\$7,918,300</u>	<u>\$14,760,240</u>	<u>\$6,841,940</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$421,070	\$421,070	\$421,070	\$0
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	421,070	210,535	210,535	0
<i>Net Change in Fund Balance</i>	0	210,535	210,535	0
Fund Balance Beginning of Year	402,700	402,700	402,700	0
<i>Fund Balance End of Year</i>	<u>\$402,700</u>	<u>\$613,235</u>	<u>\$613,235</u>	<u>\$0</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Hotel/Lodging Tax
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Hotel/Lodging Taxes	\$0	\$0	\$18,133,518	\$18,133,518
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Hotel/Lodging Tax:				
Other	0	0	20,432,558	(20,432,558)
Hotel/Lodging Audit:				
Other	0	0	241,281	(241,281)
<i>Total Expenditures</i>	0	0	20,673,839	(20,673,839)
<i>Net Change in Fund Balance</i>	0	0	(2,540,321)	(2,540,321)
Fund Balance Beginning of Year	4,381,369	4,381,369	4,381,369	0
<i>Fund Balance End of Year</i>	<u>\$4,381,369</u>	<u>\$4,381,369</u>	<u>\$1,841,048</u>	<u>(\$2,540,321)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$11,630,678	\$9,478,191	\$2,323,340	(\$7,154,851)
Expenditures				
Current:				
Health and Safety:				
Ohioans with Disabilities:				
Other	(34,981)	685,394	685,394	0
Substance Abuse and Mental Health Service:				
Other	423,231	423,231	423,231	0
2nd Chance Reentry Program:				
Personal Services	3,878	3,878	3,878	0
Other	562,102	562,102	562,102	0
Total 2nd Chance Reentry Program	565,980	565,980	565,980	0
<i>Total Expenditures</i>	<u>954,230</u>	<u>1,674,605</u>	<u>1,674,605</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,676,448	7,803,586	648,735	(7,154,851)
Other Financing Sources (Uses)				
Transfers Out	(3,232,644)	(3,232,644)	0	3,232,644
<i>Net Change in Fund Balance</i>	7,443,804	4,570,942	648,735	(3,922,207)
Fund Balance Beginning of Year	212,705	212,705	212,705	0
<i>Fund Balance End of Year</i>	<u>\$7,656,509</u>	<u>\$4,783,647</u>	<u>\$861,440</u>	<u>(\$3,922,207)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$25,562,875	\$29,330,240	\$22,984,623	(\$6,345,617)
Excise Tax	7,790,084	8,091,285	6,405,037	(1,686,248)
Payments in Lieu of Taxes	1,048,123	1,088,647	861,770	(226,877)
Charges for Services	487,739	506,597	401,021	(105,576)
Intergovernmental	5,751,714	5,974,102	4,729,081	(1,245,021)
Interest	27,455	28,517	22,574	(5,943)
<i>Total Revenues</i>	<i>40,667,990</i>	<i>45,019,388</i>	<i>35,404,106</i>	<i>(9,615,282)</i>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Auditor/Treasurer Fees				
Other	387,275	387,275	387,275	0
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	17,805,000	17,805,000	17,805,000	0
Shaker Square Series 2000A	4,413	4,413	4,413	0
Community Redevelopment	444,449	444,449	444,449	0
Rock-N-Roll Bonds	800,000	800,000	800,000	0
Medical Mart	15,145,000	15,145,000	15,145,000	0
2013 Economic Development. Revenue Bonds	240,000	240,000	240,000	0
County Hotel	5,360,645	5,360,645	5,360,645	0
Western Reserve Series 2014B	60,000	60,000	60,000	0
Excise Tax	0	4,255,000	4,255,000	0
<i>Total Principal Retirement</i>	<i>39,859,507</i>	<i>44,114,507</i>	<i>44,114,507</i>	<i>0</i>
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	11,079,745	11,079,745	11,062,019	17,726
Gateway Arena	3,100,000	3,100,000	777,058	2,322,942
Brownfield Debt Service	470,000	470,000	237,064	232,936
Shaker Square Series 2000A	69,587	69,587	17,981	51,606
Community Redevelopment	445,982	445,982	445,430	552
Rock-N-Roll Bonds	70,343	70,343	70,343	0
Medical Mart	11,591,407	11,591,407	11,591,407	0
2013 Economic Development. Revenue Bonds	454,112	454,111	454,111	0
County Hotel	14,942,699	14,942,699	6,043,843	8,898,856
Western Reserve Series 2014B	784,480	784,480	784,480	0
Medical Mart Refunding Series 2014C	622,500	622,500	622,500	0
Excise Tax	0	2,721,650	2,721,650	0
<i>Total Interest and Fiscal Charges</i>	<i>43,630,855</i>	<i>46,352,504</i>	<i>34,827,886</i>	<i>11,524,618</i>
<i>Total Expenditures</i>	<i>\$83,877,637</i>	<i>\$90,854,286</i>	<i>\$79,329,668</i>	<i>\$11,524,618</i>

(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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$43,209,647)	(\$45,834,898)	(\$43,925,562)	\$1,909,336
Other Financing Sources (Uses)				
Transfers In	46,024,491	47,789,892	37,827,394	(9,962,498)
Transfers Out	0	(6,892,074)	(6,892,073)	1
<i>Total Other Financing Sources (Uses)</i>	46,024,491	40,897,818	30,935,321	(9,962,497)
<i>Net Change in Fund Balance</i>	2,814,844	(4,937,080)	(12,990,241)	(8,053,161)
Fund Balance Beginning of Year	21,507,892	21,507,892	21,507,892	0
<i>Fund Balance End of Year</i>	<u>\$24,322,736</u>	<u>\$16,570,812</u>	<u>\$8,517,651</u>	<u>(\$8,053,161)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$949,619,489	\$57,338,894	\$14,454,493	(\$42,884,401)
Other	144,238,964	6,109,557	2,206,410	(3,903,147)
<i>Total Revenues</i>	<u>1,093,858,453</u>	<u>63,448,451</u>	<u>16,660,903</u>	<u>(46,787,548)</u>
Expenditures				
Capital Outlay:				
Forensic Science Lab Capital:				
Capital Outlay	<u>10,447</u>	<u>10,447</u>	<u>10,446</u>	<u>1</u>
93 Jail 2 Bond Issue Proceeds:				
Personal Services	6,926	6,926	6,926	0
Capital Outlay	<u>8,446</u>	<u>8,446</u>	<u>8,446</u>	<u>0</u>
Total 93 Jail 2 Bond Issue Proceeds	<u>15,372</u>	<u>15,372</u>	<u>15,372</u>	<u>0</u>
Emergency Operations Center:				
Capital Outlay	<u>58,942</u>	<u>58,942</u>	<u>58,942</u>	<u>0</u>
Capital Project Future Debt Service:				
Personal Services	1,797,795	1,797,795	1,799,211	(1,416)
Other	4,891,011	4,891,011	9,022,880	(4,131,869)
Capital Outlay	<u>52,245,254</u>	<u>52,245,254</u>	<u>48,988,891</u>	<u>3,256,363</u>
Total Capital Project Future Debt Service	<u>\$58,934,060</u>	<u>\$58,934,060</u>	<u>\$59,810,982</u>	<u>(\$876,922)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance Projects:				
Personal Services	\$7,063	\$7,063	\$7,062	\$1
Other	4,100,301	4,100,301	495,183	3,605,118
Capital Outlay	27,178	27,178	27,178	0
Total Maintenance Projects	4,134,542	4,134,542	529,423	3,605,119
Judicial Information System:				
Other	2	2	0	2
Capital Outlay	1	1	0	1
Total Judicial Information System	3	3	0	3
<i>Total Expenditures</i>	<u>63,153,366</u>	<u>63,153,366</u>	<u>60,425,165</u>	<u>2,728,201</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,030,705,087</u>	<u>295,085</u>	<u>(43,764,262)</u>	<u>(44,059,347)</u>
Other Financing Sources (Uses)				
Transfers In	229,001,368	9,651,948	8,926,714	(725,234)
Transfers Out	(46,775,813)	(46,775,813)	(24,858,128)	21,917,685
<i>Total Other Financing Sources (Uses)</i>	<u>182,225,555</u>	<u>(37,123,865)</u>	<u>(15,931,414)</u>	<u>21,192,451</u>
<i>Net Change in Fund Balance</i>	<u>1,212,930,642</u>	<u>(36,828,780)</u>	<u>(59,695,676)</u>	<u>(22,866,896)</u>
Fund Balance Beginning of Year	29,168,920	29,168,920	29,168,920	0
Prior Year Encumbrances Appropriated	31,034,242	31,034,242	31,034,242	0
<i>Fund Balance End of Year</i>	<u>\$1,273,133,804</u>	<u>\$23,374,382</u>	<u>\$507,486</u>	<u>(\$22,866,896)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$96,614,349	\$112,763,293	\$22,468,285	(\$90,295,008)
Other	1,935	2,259	450	(1,809)
<i>Total Revenues</i>	<u>96,616,284</u>	<u>112,765,552</u>	<u>22,468,735</u>	<u>(90,296,817)</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	100,759	100,759	100,759	0
Other	17,770	17,770	17,770	0
Capital Outlay	11,708,110	11,708,110	11,708,110	0
Total Ohio Department of Public Works Integrating	<u>11,826,639</u>	<u>11,826,639</u>	<u>11,826,639</u>	<u>0</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	461,317	461,317	570,067	(108,750)
Other	183,428	183,428	74,678	108,750
Capital Outlay	52,958,566	52,958,566	52,958,566	0
Total Ohio Department of Transportation - Local Public Agencies	<u>53,603,311</u>	<u>53,603,311</u>	<u>53,603,311</u>	<u>0</u>
<i>Total Expenditures</i>	<u>65,429,950</u>	<u>65,429,950</u>	<u>65,429,950</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>31,186,334</u>	<u>47,335,602</u>	<u>(42,961,215)</u>	<u>(90,296,817)</u>
Other Financing Sources (Uses)				
Transfers In	55,509,026	64,787,276	12,908,979	(51,878,297)
Transfers Out	(555,989)	(555,989)	(555,989)	0
<i>Total Other Financing Sources (Uses)</i>	<u>54,953,037</u>	<u>64,231,287</u>	<u>12,352,990</u>	<u>(51,878,297)</u>
<i>Net Change in Fund Balance</i>	<u>86,139,371</u>	<u>111,566,889</u>	<u>(30,608,225)</u>	<u>(142,175,114)</u>
Fund Deficit Beginning of Year	(35,394,574)	(35,394,574)	(35,394,574)	0
Prior Year Encumbrances Appropriated	39,546,219	39,546,219	39,546,219	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$90,291,016</u>	<u>\$115,718,534</u>	<u>(\$26,456,580)</u>	<u>(\$142,175,114)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$715,960	\$3,794,641	\$78,681	(\$3,715,960)
Expenditures				
Capital Outlay:				
Capital Project Future Debt Service				
Other	10,814,530	4,402,279	4,402,279	0
Capital Outlay	11,738,140	8,566,015	8,566,015	0
<i>Total Expenditures</i>	<u>22,552,670</u>	<u>12,968,294</u>	<u>12,968,294</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,836,710)</u>	<u>(9,173,653)</u>	<u>(12,889,613)</u>	<u>(3,715,960)</u>
Other Financing Sources (Uses)				
Transfers In	8,323,006	8,323,006	8,323,006	0
Transfers Out	0	(11,799,070)	(11,799,070)	0
<i>Total Other Financing Sources (Uses)</i>	<u>8,323,006</u>	<u>(3,476,064)</u>	<u>(3,476,064)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(13,513,704)</u>	<u>(12,649,717)</u>	<u>(16,365,677)</u>	<u>(3,715,960)</u>
Fund Balance Beginning of Year	3,789,128	3,789,128	3,789,128	0
Prior Year Encumbrances Appropriated	9,786,714	9,786,714	9,786,714	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$62,138</u>	<u>\$926,125</u>	<u>(\$2,789,835)</u>	<u>(\$3,715,960)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,499,935	\$1,789,054	\$1,083,855	(\$705,199)
Other	168,626	86,196	52,220	(33,976)
<i>Total Revenues</i>	<u>3,668,561</u>	<u>1,875,250</u>	<u>1,136,075</u>	<u>(739,175)</u>
Expenses				
Personal Services	712,308	712,308	645,103	67,205
Other	1,535,914	1,195,236	873,636	321,600
Capital Outlay	25,656	11,456	0	11,456
<i>Total Expenses</i>	<u>2,273,878</u>	<u>1,919,000</u>	<u>1,518,739</u>	<u>400,261</u>
<i>Net Change in Fund Equity</i>	1,394,683	(43,750)	(382,664)	(338,914)
Fund Equity Beginning of Year	1,048,348	1,048,348	1,048,348	0
Prior Year Encumbrances Appropriated	<u>73,535</u>	<u>73,535</u>	<u>73,535</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,516,566</u>	<u>\$1,078,133</u>	<u>\$739,219</u>	<u>(\$338,914)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$453,175	\$389,470	\$390,515	\$1,045
Charges for Services	2,804,325	2,410,109	2,416,573	6,464
Other	383	329	330	1
<i>Total Revenues</i>	<u>3,257,883</u>	<u>2,799,908</u>	<u>2,807,418</u>	<u>7,510</u>
Expenses				
Personal Services	638,332	638,332	537,941	100,391
Other	2,966,843	3,898,929	3,722,847	176,082
Capital Outlay	5,879,990	7,814,698	7,483,120	331,578
<i>Total Expenses</i>	<u>9,485,165</u>	<u>12,351,959</u>	<u>11,743,908</u>	<u>608,051</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers and Advances</i>	(6,227,282)	(9,552,051)	(8,936,490)	615,561
Advances Out	0	(19,999,650)	(19,999,650)	0
Transfers Out	<u>0</u>	<u>(1,030,000)</u>	<u>(760,540)</u>	<u>269,460</u>
<i>Net Change in Fund Equity</i>	(6,227,282)	(30,581,701)	(29,696,680)	885,021
Fund Equity Beginning of Year	27,403,463	27,403,463	27,403,463	0
Prior Year Encumbrances Appropriated	<u>4,920,661</u>	<u>4,920,661</u>	<u>4,920,661</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$26,096,842</u>	<u>\$1,742,423</u>	<u>\$2,627,444</u>	<u>\$885,021</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$923,275	\$781,272	\$781,272	\$0
Expenses				
Personal Services	227,874	227,874	98,347	129,527
Other	1,293,174	1,290,174	801,909	488,265
Capital Outlay	234	3,234	1,084	2,150
<i>Total Expenses</i>	<u>1,521,282</u>	<u>1,521,282</u>	<u>901,340</u>	<u>619,942</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(598,007)	(740,010)	(120,068)	619,942
Transfers In	<u>413,615</u>	<u>350,000</u>	<u>350,000</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(184,392)	(390,010)	229,932	619,942
Fund Equity Beginning of Year	1,174,552	1,174,552	1,174,552	0
Prior Year Encumbrances Appropriated	<u>47,455</u>	<u>47,455</u>	<u>47,455</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,037,615</u></u>	<u><u>\$831,997</u></u>	<u><u>\$1,451,939</u></u>	<u><u>\$619,942</u></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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$45,773,321	\$57,687,045	\$56,442,683	(\$1,244,362)
Sale of Capital Assets	24,978	30,800	30,800	0
Other	107,505	223,433	132,564	(90,869)
<i>Total Revenues</i>	<u>45,905,804</u>	<u>57,941,278</u>	<u>56,606,047</u>	<u>(1,335,231)</u>
Expenses				
Personal Services	27,568,936	29,168,736	28,739,093	429,643
Other	22,670,351	30,680,813	26,289,432	4,391,381
Capital Outlay	56,941	63,955	63,955	0
<i>Total Expenses</i>	<u>50,296,228</u>	<u>59,913,504</u>	<u>55,092,480</u>	<u>4,821,024</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>(4,390,424)</u>	<u>(1,972,226)</u>	<u>1,513,567</u>	<u>3,485,793</u>
Transfers In	<u>7,866,409</u>	<u>9,928,805</u>	<u>9,700,000</u>	<u>(228,805)</u>
<i>Net Change in Fund Equity</i>	<u>3,475,985</u>	<u>7,956,579</u>	<u>11,213,567</u>	<u>3,256,988</u>
Fund Deficit Beginning of Year	(5,671,275)	(5,671,275)	(5,671,275)	0
Prior Year Encumbrances Appropriated	<u>2,198,855</u>	<u>2,198,855</u>	<u>2,198,855</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$3,565</u>	<u>\$4,484,159</u>	<u>\$7,741,147</u>	<u>\$3,256,988</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,358,971	\$2,383,481	\$1,101,748	(\$1,281,733)
Sale of Capital Asset	14,436	14,436	14,436	0
Other	51,999	102,083	39,424	(62,659)
<i>Total Revenues</i>	<u>1,425,406</u>	<u>2,500,000</u>	<u>1,155,608</u>	<u>(1,344,392)</u>
Expenses				
Personal Services	390,344	402,344	397,044	5,300
Other	1,043,032	1,033,675	916,823	116,852
Capital Outlay	363,158	363,158	323,833	39,325
<i>Total Expenses</i>	<u>1,796,534</u>	<u>1,799,177</u>	<u>1,637,700</u>	<u>161,477</u>
<i>Net Change in Fund Equity</i>	<u>(371,128)</u>	<u>700,823</u>	<u>(482,092)</u>	<u>(1,505,869)</u>
Fund Deficit Beginning of Year	(101,048)	(101,048)	(101,048)	0
Prior Year Encumbrances Appropriated	<u>474,412</u>	<u>474,412</u>	<u>474,412</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$2,236</u></u>	<u><u>\$1,074,187</u></u>	<u><u>(\$108,728)</u></u>	<u><u>(\$1,505,869)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Telecommunications
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,663,732	\$4,211,649	\$1,804,316	(\$2,407,333)
Other	65,617	103,749	44,447	(59,302)
<i>Total Revenues</i>	2,729,349	4,315,398	1,848,763	(2,466,635)
Expenses				
Other	4,667,126	4,667,126	4,078,166	588,960
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(1,937,777)	(351,728)	(2,229,403)	(1,877,675)
Transfers In	2,140,651	3,384,602	1,450,000	(1,934,602)
<i>Net Change in Fund Equity</i>	202,874	3,032,874	(779,403)	(3,812,277)
Fund Deficit Beginning of Year	(1,584,234)	(1,584,234)	(1,584,234)	0
Prior Year Encumbrances Appropriated	1,381,544	1,381,544	1,381,544	0
<i>Fund Equity (Deficit) End of Year</i>	\$184	\$2,830,184	(\$982,093)	(\$3,812,277)

Cuyahoga County, Ohio
Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,290,817	\$6,464,048	\$2,952,812	(\$3,511,236)
Other	23,865	35,952	16,423	(19,529)
<i>Total Revenues</i>	<u>4,314,682</u>	<u>6,500,000</u>	<u>2,969,235</u>	<u>(3,530,765)</u>
Expenses				
Personal Services	631,105	631,105	509,410	121,695
Other	3,691,646	3,702,066	3,501,313	200,753
<i>Total Expenses</i>	<u>4,322,751</u>	<u>4,333,171</u>	<u>4,010,723</u>	<u>322,448</u>
<i>Net Change in Fund Equity</i>	(8,069)	2,166,829	(1,041,488)	(3,208,317)
Fund Deficit Beginning of Year	(1,039,452)	(1,039,452)	(1,039,452)	0
Prior Year Encumbrances Appropriated	<u>1,052,827</u>	<u>1,052,827</u>	<u>1,052,827</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$5,306</u>	<u>\$2,180,204</u>	<u>(\$1,028,113)</u>	<u>(\$3,208,317)</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,692,825	\$1,200,000	\$1,006,209	(\$193,791)
Expenses				
Personal Services	583,127	607,127	605,208	1,919
Other	841,697	841,697	193,541	648,156
<i>Total Expenses</i>	<u>1,424,824</u>	<u>1,448,824</u>	<u>798,749</u>	<u>650,075</u>
<i>Net Change in Fund Equity</i>	268,001	(248,824)	207,460	456,284
Fund Equity Beginning of Year	343,844	343,844	343,844	0
Prior Year Encumbrances Appropriated	<u>38,429</u>	<u>38,429</u>	<u>38,429</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$650,274</u>	<u>\$133,449</u>	<u>\$589,733</u>	<u>\$456,284</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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$148,634,543	\$148,851,554	\$125,034,771	(\$23,816,783)
Other	139,813	140,018	119,684	(20,334)
<i>Total Revenues</i>	<u>148,774,356</u>	<u>148,991,572</u>	<u>125,154,455</u>	<u>(23,837,117)</u>
Expenses				
Personal Services	665,434	735,434	703,243	32,191
Other	50,029,729	37,731,334	34,305,391	3,425,943
Claims	102,143,836	102,143,836	102,143,836	0
<i>Total Expenses</i>	<u>152,838,999</u>	<u>140,610,604</u>	<u>137,152,470</u>	<u>3,458,134</u>
<i>Net Change in Fund Equity</i>	(4,064,643)	8,380,968	(11,998,015)	(20,378,983)
Fund Deficit Beginning of Year	(2,582,506)	(2,582,506)	(2,582,506)	0
Prior Year Encumbrances Appropriated	<u>8,444,867</u>	<u>8,444,867</u>	<u>8,444,867</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$1,797,718</u>	<u>\$14,243,329</u>	<u>(\$6,135,654)</u>	<u>(\$20,378,983)</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, 2017*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,216	\$5,663	\$5,651	(\$12)
Other	\$460,861	\$2,146,213	\$2,141,478	(\$4,735)
<i>Total Revenues</i>	<u>462,077</u>	<u>2,151,876</u>	<u>2,147,129</u>	<u>(4,747)</u>
Expenses				
Personal Services	449,636	449,636	374,743	74,893
Other	478,465	2,942,502	2,520,256	422,246
Claims	2,355,186	2,355,186	2,355,186	0
<i>Total Expenses</i>	<u>3,283,287</u>	<u>5,747,324</u>	<u>5,250,185</u>	<u>497,139</u>
<i>Net Change in Fund Equity</i>	<u>(2,821,210)</u>	<u>(3,595,448)</u>	<u>(3,103,056)</u>	<u>492,392</u>
Fund Equity Beginning of Year	26,985,091	26,985,091	26,985,091	0
Prior Year Encumbrances Appropriated	<u>34,050</u>	<u>34,050</u>	<u>34,050</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$24,197,931</u>	<u>\$23,423,693</u>	<u>\$23,916,085</u>	<u>\$492,392</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 – S32
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	S34 – S36
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	S37 – S43
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)*

	2017	2016	2015	2014
Governmental Activities				
Net Investment in Capital Assets	\$412,733,807	\$409,411,888	\$394,146,808	\$398,484,493
Restricted for:				
Capital Projects	76,980,486	96,036,514	104,850,899	40,503,928
Debt Service	0	0	0	0
Health and Human Services	98,495,983	112,488,018	83,566,384	52,919,168
Motor Vehicle	49,365,241	55,770,739	56,399,708	56,259,935
Developmental Disabilities	129,264,904	122,957,057	133,173,082	142,145,385
Community Development Programs	63,166,829	64,166,170	20,530,665	2,312,714
Children's Services	4,413,564	13,083,883	47,461,607	46,503,969
Alcohol and Drug Preventative Services	18,588,366	21,769,950	24,629,305	23,136,980
Health and Safety Services	10,909,175	14,612,699	12,551,607	11,766,574
Land Reutilization	506,344	546,792	1,419,615	1,325,533
Tax Assessment Operations	26,189,697	24,554,830	27,271,158	23,257,582
General Government	20,456,145	9,094,835	0	0
Judicial Services	35,392,019	30,899,727	24,639,385	28,885,929
Social Services	5,830,877	4,935,298	0	0
Infrastructure System Operations	892,272	910,338	911,042	1,038,642
Convention Center Hotel Operations	5,531,828	4,756,077	4,751,676	4,750,726
Unclaimed Monies	13,911,544	13,349,611	14,332,837	10,605,525
Other Purposes (1)	3,754,470	5,819,382	9,815,832	38,310,021
Unrestricted (Deficit)	(253,924,823)	(202,285,238)	(145,418,233)	(75,691,732)
<i>Total Governmental Activities Net Position</i>	<u>722,458,728</u>	<u>802,878,570</u>	<u>815,033,377</u>	<u>806,515,372</u>
Business-Type Activities				
Net Investment in Capital Assets	49,738,188	43,312,792	30,583,550	30,115,979
Unrestricted	56,354,718	66,272,174	74,404,295	71,402,758
<i>Total Business-Type Activities Net Position</i>	<u>106,092,906</u>	<u>109,584,966</u>	<u>104,987,845</u>	<u>101,518,737</u>
Primary Government				
Net Investment in Capital Assets	462,471,995	452,724,680	424,730,358	428,600,472
Restricted	563,649,744	595,751,920	566,304,802	483,722,611
Unrestricted (Deficit)	(197,570,105)	(136,013,064)	(71,013,938)	(4,288,974)
<i>Total Primary Government Net Position</i>	<u>\$828,551,634</u>	<u>\$912,463,536</u>	<u>\$920,021,222</u>	<u>\$908,034,109</u>

(1) Net position restricted for other purposes was shown in total for 2008-2010.

Note: 2010 - 2008 Dollars rounded to the nearest thousands.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

2013	2012	2011	2010	2009	2008
\$396,133,373	\$371,056,972	\$434,718,805	\$331,270,000	\$290,217,000	\$410,193,000
73,978,601	77,231,951	63,865,390	0	0	0
0	0	0	56,548,000	36,133,000	26,309,000
52,857,834	71,929,825	78,253,766	0	0	0
56,648,810	61,408,838	49,807,125	0	0	0
146,928,842	156,223,090	152,278,099	0	0	0
59,340,177	50,044,024	64,551,876	0	0	0
51,500,638	49,299,918	50,598,715	0	0	0
16,111,180	16,701,806	0	0	0	0
16,864,598	13,783,701	0	0	0	0
1,454,695	595,660	30,071	0	0	0
14,048,003	9,812,925	15,733,644	0	0	0
0	0	0	0	0	0
27,879,249	19,482,242	14,235,431	0	0	0
0	0	0	0	0	0
10,485,507	1,034,371	995,422	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,309,086	16,079,212	34,935,728	24,336,000	29,488,000	37,851,111
220,069,982	196,765,817	88,929,535	466,517,000	382,944,000	392,944,000
1,146,610,575	1,111,450,352	1,048,933,607	878,671,000	738,782,000	867,297,111
26,007,832	36,430,874	39,027,092	34,298,000	34,664,000	35,210,000
73,578,543	53,825,794	57,261,906	58,970,000	58,206,000	24,212,000
99,586,375	90,256,668	96,288,998	93,268,000	92,870,000	59,422,000
422,141,205	407,487,846	473,745,897	365,568,000	324,881,000	445,403,000
530,407,220	543,627,563	525,285,267	80,884,000	65,621,000	64,160,111
293,648,525	250,591,611	146,191,441	525,487,000	441,150,000	417,156,000
\$1,246,196,950	\$1,201,707,020	\$1,145,222,605	\$971,939,000	\$831,652,000	\$926,719,111

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2017	2016	2015	2014
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$43,492,609	\$42,251,267	\$41,835,158	\$35,036,951
Legislative and Executive - External Portion	12,035,065	27,154,909	0	0
Judicial	81,260,247	77,486,409	71,929,365	75,709,580
Public Works	2,432,486	2,089,759	2,249,725	2,405,613
Health and Safety Services	2,329,432	2,748,044	2,728,902	2,224,802
Social Services	6,656,680	6,777,071	9,945,489	7,920,266
Community Development	11,897,862	10,192,307	1,457,971	2,120,234
Operating Grants and Contributions	392,281,694	435,149,263	388,284,751	429,951,480
Capital Grants and Contributions	48,268,569	44,672,313	49,909,134	46,279,226
<i>Total Governmental Activities Program Revenues</i>	<u>600,654,644</u>	<u>648,521,342</u>	<u>568,340,495</u>	<u>601,648,152</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	25,974,492	26,993,047	25,737,037	26,432,472
Airport	849,088	1,270,497	946,168	841,038
Parking Garage	2,422,587	2,667,960	3,504,358	3,332,600
Information Systems	501,707	986,580	1,218,004	1,582,361
Capital Grants and Contributions	2,544,207	1,583,666	138,525	445,479
<i>Total Business-Type Activities Program Revenues</i>	<u>32,292,081</u>	<u>33,501,750</u>	<u>31,544,092</u>	<u>32,633,950</u>
<i>Total Primary Government Program Revenues</i>	<u>632,946,725</u>	<u>682,023,092</u>	<u>599,884,587</u>	<u>634,282,102</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	139,405,694	134,584,016	115,330,624	135,953,017
Legislative and Executive - External Portion	12,559,699	28,842,443	0	0
Judicial	429,934,218	387,346,860	374,784,784	352,836,602
Public Works	56,636,799	55,039,516	39,235,805	73,150,390
Health and Safety Services	116,997,162	114,084,303	115,706,083	117,149,663
Social Services	520,651,314	504,455,320	487,501,289	478,626,687
Community Development	80,821,855	87,464,017	94,501,954	72,726,759
Interest and Fiscal Charges	63,744,287	66,742,183	66,587,400	59,655,039
<i>Total Governmental Activities Expenses</i>	<u>1,420,751,028</u>	<u>1,378,558,658</u>	<u>1,293,647,939</u>	<u>1,290,098,157</u>
Business-Type Activities:				
Sanitary Engineer	29,544,541	26,323,915	24,410,708	22,348,922
Airport	2,227,591	1,516,857	1,788,272	1,600,628
Parking Garage	3,279,596	2,007,289	2,215,066	3,124,035
Information Systems	930,082	1,073,335	1,255,129	957,350
<i>Total Business-Type Activities Expenses</i>	<u>35,981,810</u>	<u>30,921,396</u>	<u>29,669,175</u>	<u>28,030,935</u>
<i>Total Primary Government Expenses</i>	<u>\$1,456,732,838</u>	<u>\$1,409,480,054</u>	<u>\$1,323,317,114</u>	<u>\$1,318,129,092</u>

2013	2012	2011	2010	2009	2008
\$42,647,539	\$42,723,302	\$33,815,890	\$40,832,000	\$43,465,000	\$54,920,000
0	0	0	0	0	0
75,906,392	75,207,833	64,496,402	39,149,000	34,719,000	37,879,000
2,235,246	2,605,169	2,308,754	2,444,000	2,312,000	2,686,000
3,142,379	2,333,912	1,809,165	1,798,000	1,786,000	1,492,000
5,267,314	5,551,526	5,947,689	5,439,000	6,820,000	6,534,000
1,926,917	3,768,678	1,098,295	142,000	133,000	204,000
408,422,923	519,347,833	574,708,379	523,303,000	602,090,000	613,967,000
50,366,729	41,394,337	59,349,794	36,712,000	25,574,000	31,810,000
589,915,439	692,932,590	743,534,368	649,819,000	716,899,000	749,492,000
37,264,526	11,936,751	22,809,722	18,786,000	20,069,000	15,953,000
978,042	932,291	685,068	712,000	876,000	713,000
3,417,780	4,925,431	4,039,055	3,544,000	3,763,000	3,916,000
1,445,380	1,560,083	1,497,294	1,547,000	1,663,000	1,562,000
167,890	257,362	144,048	0	189,000	109,000
43,273,618	19,611,918	29,175,187	24,589,000	26,560,000	22,253,000
633,189,057	712,544,508	772,709,555	674,408,000	743,459,000	771,745,000
100,601,577	96,929,193	91,462,479	80,598,000	91,649,000	97,316,000
0	0	0	0	0	0
326,344,670	335,831,744	323,452,320	322,180,000	351,593,000	351,738,000
79,161,964	31,405,346	35,665,079	40,461,000	46,541,000	54,458,000
119,626,042	174,875,093	230,988,876	217,531,000	223,498,000	220,733,000
461,481,133	484,785,593	482,461,722	512,291,000	664,149,000	662,870,000
49,698,772	53,852,311	48,417,824	49,604,000	51,011,000	39,974,000
47,541,834	55,001,073	59,301,229	23,686,000	16,724,000	15,589,000
1,184,455,992	1,232,680,353	1,271,749,529	1,246,351,000	1,445,165,000	1,442,678,000
20,581,112	19,863,604	20,949,553	17,056,000	14,637,000	12,776,000
1,457,170	1,922,598	1,758,577	2,026,000	2,126,000	2,004,000
13,335,095	3,541,875	3,592,320	3,697,000	3,557,000	5,203,000
1,919,313	1,669,099	1,749,095	1,916,000	2,328,000	2,319,000
37,292,690	26,997,176	28,049,545	24,695,000	22,648,000	22,302,000
\$1,221,748,682	\$1,259,677,529	\$1,299,799,074	\$1,271,046,000	\$1,467,813,000	\$1,464,980,000

(continued)

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

	2017	2016	2015	2014
Net (Expense)/Revenue				
Governmental Activities	(\$820,096,384)	(\$730,037,316)	(\$725,307,444)	(\$688,450,005)
Business-Type Activities	(3,689,729)	2,580,354	1,874,917	4,603,015
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(823,786,113)</u>	<u>(727,456,962)</u>	<u>(723,432,527)</u>	<u>(683,846,990)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:(1)				
General Purposes	12,275,094	11,372,588	14,185,991	13,958,416
General Obligation Bond Retirement	23,321,297	23,003,206	20,104,506	18,753,293
Health and Human Services	192,867,178	182,913,816	189,538,991	181,798,759
Children's Services	27,408,839	11,845,181	27,074,298	34,461,468
Developmental Disabilities	94,825,306	90,891,146	92,148,552	90,060,449
Capital Outlay	0	0	140,868	0
Sales Taxes Levied for General Purposes	262,295,106	278,394,403	257,703,053	251,892,766
Hotel/Lodging Taxes	23,487,473	29,521,071	4,557,134	10,487,523
Excise Tax	14,086,598	13,821,788	13,888,650	10,797,827
Other Local Taxes (2)	0	0	0	0
Payments in Lieu of Taxes	15,702,197	15,971,373	15,560,505	5,762,828
Grants and Entitlements not Restricted to Specific Programs	45,532,333	40,264,826	39,505,362	30,712,035
Gain on Sale of Capital Assets	45,236	8,894	610,003	0
Unrestricted Contributions	31,475	27,000	5,000	0
Interest	8,279,927	9,720,633	8,476,653	5,481,224
Other	19,107,943	16,373,836	18,610,892	16,297,403
Transfers	410,540	(1,237,873)	(964,177)	(4,620,470)
<i>Total Governmental Activities</i>	<u>739,676,542</u>	<u>722,891,888</u>	<u>701,146,281</u>	<u>665,843,521</u>
Business-Type Activities:				
Sales Taxes Levied for General Purposes	390,515	0	0	0
Gain on Sale of Capital Assets	0	15,822	0	0
Interest	0	8	12	48
Other	217,694	266,382	104,250	66,806
Transfers	(410,540)	1,237,873	964,177	4,620,470
<i>Total Business-Type Activities</i>	<u>197,669</u>	<u>1,520,085</u>	<u>1,068,439</u>	<u>4,687,324</u>
<i>Total Primary Government</i>	<u>739,874,211</u>	<u>724,411,973</u>	<u>702,214,720</u>	<u>670,530,845</u>
Change in Net Position				
Governmental Activities	(80,419,842)	(7,145,428)	(24,161,163)	(22,606,484)
Business-Type Activities	(3,492,060)	4,100,439	2,943,356	9,290,339
<i>Total Primary Government Change in Net Position</i>	<u>(\$83,911,902)</u>	<u>(\$3,044,989)</u>	<u>(\$21,217,807)</u>	<u>(\$13,316,145)</u>

(1) Property Taxes broken out in 2011-2017

(2) Other Local Taxes detailed in 2011-2017

Note: 2010 - 2008 Dollars rounded to the nearest thousands.

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2013	2012	2011	2010	2009	2008
(\$594,540,553)	(\$539,747,763)	(\$528,215,161)	(\$596,532,000)	(\$728,266,000)	(\$693,186,000)
5,980,928	(7,385,258)	1,125,642	(106,000)	3,912,000	(49,000)
(588,559,625)	(547,133,021)	(527,089,519)	(596,638,000)	(724,354,000)	(693,235,000)
13,436,996	15,196,538	17,787,526	346,331,000	358,218,000	344,518,000
22,841,711	24,854,487	34,936,330	0	0	0
139,285,180	162,099,791	198,634,513	0	0	0
32,828,932	36,839,333	37,180,322	0	0	0
86,907,739	95,204,864	115,373,742	0	0	0
0	0	0	0	0	0
238,594,945	228,305,905	242,076,865	206,418,000	193,692,000	209,997,000
8,612,366	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
2,757,572	4,608,770	4,987,506	0	0	0
35,561,623	42,469,462	65,890,384	116,900,000	111,259,000	106,740,000
9,933,464	0	0	0	0	0
0	648,478	0	0	0	0
5,660,374	4,937,745	12,812,138	8,234,000	12,198,000	41,206,000
36,569,129	20,027,272	27,404,518	27,619,000	2,540,000	11,582,000
(3,289,255)	(1,145,835)	(252,071)	(451,000)	(1,338,000)	(235,000)
629,700,776	642,000,855	769,223,171	736,421,000	709,954,000	741,763,000
0	0	0	0	0	0
0	0	0	0	0	0
11	66,868	14,729	0	1,000	13,000
59,513	104,295	234,593	53,000	142,000	139,000
3,289,255	1,145,835	252,071	451,000	1,338,000	235,000
3,348,779	1,316,998	501,393	504,000	1,481,000	387,000
633,049,555	643,317,853	769,724,564	736,925,000	711,435,000	742,150,000
35,160,223	102,253,092	241,008,010	139,889,000	(18,312,000)	48,577,000
9,329,707	(6,068,260)	1,627,035	398,000	5,393,000	338,000
\$44,489,930	\$96,184,832	\$242,635,045	\$140,287,000	(\$12,919,000)	\$48,915,000

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

	2017	2016	2015	2014
General Fund				
Nonspendable	\$34,941,544	\$13,349,611	\$14,288,325	\$10,855,525
Committed	7,011	0	0	0
Assigned	75,171,514	7,392,811	29,921,596	24,832,959
Unassigned	151,217,921	221,700,585	210,634,265	231,727,208
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>261,337,990</u>	<u>242,443,007</u>	<u>254,844,186</u>	<u>267,415,692</u>
All Other Governmental Funds				
Restricted	988,108,086	944,461,134	962,389,943	1,061,826,135
Unassigned (Deficit)	(1,861,418)	(4,059,410)	(12,343,789)	(5,518,121)
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>986,246,668</u>	<u>940,401,724</u>	<u>950,046,154</u>	<u>1,056,308,014</u>
<i>Total Governmental Funds</i>	<u>\$1,247,584,658</u>	<u>\$1,182,844,731</u>	<u>\$1,204,890,340</u>	<u>\$1,323,723,706</u>

Note: The County implemented GASB 54 in 2011.

Note: 2010 - 2008 Dollars rounded to the nearest thousands.

2013	2012	2011	2010	2009	2008
\$18,188,845	\$9,617,166	\$8,924,464	\$0	\$0	\$0
1,132,418	0	0	0	0	0
23,741,261	9,012,927	6,929,678	0	0	0
217,589,992	211,933,355	215,689,432	0	0	0
0	0	0	83,947,000	44,086,000	52,164,000
0	0	0	122,844,000	211,971,000	195,073,000
260,652,516	230,563,448	231,543,574	206,791,000	256,057,000	247,237,000
835,655,986	812,998,055	792,791,146	0	0	0
(16,604,109)	(14,882,099)	(87,225,306)	0	0	0
0	0	0	238,188,000	70,901,000	56,270,000
0	0	0	190,776,000	251,272,000	232,291,000
0	0	0	292,164,000	(31,541,000)	(125,426,000)
819,051,877	798,115,956	705,565,840	721,128,000	290,632,000	163,135,000
\$1,079,704,393	\$1,028,679,404	\$937,109,414	\$927,919,000	\$546,689,000	\$410,372,000

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$354,004,180	\$324,725,385	\$338,247,830	\$334,693,751
Sales Tax	262,295,105	277,003,274	257,514,234	249,521,238
Hotel/Lodging Taxes	23,487,473	4,785,660	4,557,134	10,487,523
Excise Tax	14,086,598	13,821,788	13,888,650	10,797,827
Other Local Taxes (1)	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Payments in Lieu of Taxes	15,702,197	15,971,373	15,560,505	5,762,828
Charges for Services	131,530,163	128,334,773	115,721,618	108,884,670
Licenses and Permits	2,984,206	2,776,277	2,834,123	1,602,660
Fines and Forfeitures	14,201,117	10,399,847	11,571,688	14,755,229
Intergovernmental	466,288,968	504,361,261	452,789,545	481,152,518
Interest	22,449,631	24,927,560	24,449,691	22,625,177
Contributions/Donations	2,821,020	2,072,856	9,319,068	917,254
Other	16,093,103	15,725,189	18,707,508	15,478,079
<i>Total Revenues</i>	<u>1,325,943,761</u>	<u>1,324,905,243</u>	<u>1,265,161,594</u>	<u>1,256,678,754</u>
Expenditures				
General Government:				
Legislative and Executive	123,224,058	102,051,309	98,546,214	97,978,574
Judicial	368,790,590	355,297,245	350,468,490	332,961,570
Public Works	23,339,934	26,203,200	27,251,251	31,227,458
Health and Safety	115,511,851	112,981,353	115,174,640	116,519,490
Social Services	490,385,877	485,079,463	479,303,560	473,749,771
Community Development	56,928,726	73,161,731	58,084,562	68,986,088
Capital Outlay	74,816,561	100,434,624	188,539,450	228,198,583
Debt Service:				
Principal Retirement	80,879,124	75,177,026	70,169,254	73,638,665
Interest and Fiscal Charges	67,145,301	70,096,132	68,812,071	60,336,331
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	1,271,431	68,750	890,590	3,510,578
<i>Total Expenditures</i>	<u>1,402,293,453</u>	<u>1,400,550,833</u>	<u>1,457,240,082</u>	<u>1,487,107,108</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(76,349,692)</u>	<u>(75,645,590)</u>	<u>(192,078,488)</u>	<u>(230,428,354)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	426,800	181,365	663,095	33,418
ODOT Loans Issued	0	0	0	0
Revenue Bonds Issued	140,955,000	0	69,665,000	125,631,885
Revenue Refunding Bonds Issued	0	0	0	55,333,115
Premium on Revenue Bonds	2,737,676	0	9,904,625	18,679,044
Discount on Revenue Bonds	0	0	(22,081)	(548,989)
Certificates of Participation Issued	0	0	0	230,885,000
Premium on Certificates of Participation	0	0	0	26,430,183
Discounts on Certificates of Participation	0	0	0	(451,125)
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	0	(59,420,509)
Premium on General Obligation Refunding Bonds	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Inception of Capital Lease	7,709,603	2,044,600	0	75,545,977
Transfers In	151,620,866	209,778,991	126,356,699	94,409,083
Transfers Out	(162,360,326)	(215,016,864)	(129,511,925)	(92,079,415)
<i>Total Other Financing Sources (Uses)</i>	<u>141,089,619</u>	<u>(3,011,908)</u>	<u>77,055,413</u>	<u>474,447,667</u>
<i>Net Change in Fund Balances</i>	<u><u>\$64,739,927</u></u>	<u><u>(\$78,657,498)</u></u>	<u><u>(\$115,023,075)</u></u>	<u><u>\$244,019,313</u></u>
Debt Service as a Percentage of Noncapital Expenditures	10.89%	10.80%	10.67%	10.19%

(1) Other Local Taxes was further detailed in 2011-2017

Note: 2010 - 2008 Dollars rounded to the nearest thousands.

2013	2012	2011	2010	2009	2008
\$312,260,678	\$329,167,797	\$338,271,734	\$343,549,000	\$358,218,000	\$344,518,000
239,081,320	227,706,506	218,737,889	205,212,000	194,026,000	212,712,000
8,612,366	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
0	0	0	34,070,000	32,422,000	37,406,000
2,757,572	4,608,770	4,987,506	0	0	0
108,133,821	106,408,921	80,549,139	74,168,000	75,102,000	88,504,000
2,041,488	1,651,798	1,832,243	1,894,000	1,844,000	1,570,000
13,844,892	14,546,298	13,243,565	13,867,000	12,388,000	13,747,000
477,551,950	594,184,125	628,185,248	643,117,000	710,280,000	713,885,000
21,932,657	22,063,571	30,743,212	8,558,000	12,288,000	41,432,000
1,981,349	2,405,074	2,064,929	0	0	0
36,290,469	20,662,831	25,438,525	28,531,000	22,105,000	11,527,000
1,224,488,562	1,331,359,736	1,356,445,388	1,383,468,000	1,452,334,000	1,493,340,000
97,208,989	103,068,583	82,945,251	82,025,000	82,661,000	97,160,000
315,262,410	323,059,469	312,244,646	317,018,000	322,038,000	348,986,000
29,769,541	20,316,415	22,868,635	49,489,000	48,258,000	43,766,000
115,075,368	169,619,764	225,659,046	219,660,000	222,875,000	219,532,000
458,561,257	475,802,024	476,089,758	518,710,000	642,763,000	670,037,000
42,408,134	53,944,394	48,423,547	49,704,000	50,676,000	40,096,000
129,505,924	242,545,944	196,629,037	123,286,000	76,145,000	75,278,000
71,162,958	65,247,509	63,797,006	26,061,000	23,550,000	23,166,000
48,262,822	50,544,960	58,834,277	21,897,000	16,119,000	15,086,000
5,249,354	5,201,803	5,156,894	0	0	0
379,232	830,264	0	0	0	0
1,312,845,989	1,510,181,129	1,492,648,097	1,407,850,000	1,485,085,000	1,533,107,000
(88,357,427)	(178,821,393)	(136,202,709)	(24,382,000)	(32,751,000)	(39,767,000)
29,042,798	0	0	0	0	0
0	0	76,865	0	0	0
9,890,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(171,181)	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
79,027,670	220,031,600	122,066,783	455,000	0	1,753,000
69,255,309	95,333,189	87,369,530	320,212,000	234,102,000	238,347,000
(69,656,194)	(97,215,091)	(83,676,839)	(318,742,000)	(235,304,000)	(235,303,000)
117,388,402	292,419,223	136,156,339	397,918,000	169,068,000	4,797,000
\$29,030,975	\$113,597,830	(\$46,370)	\$373,536,000	\$136,317,000	(\$34,970,000)
10.12%	9.37%	9.83%	3.41%	2.67%	2.50%

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)
2017	\$18,837,519,950	\$7,727,213,780	\$75,899,239,229	\$0	\$0	\$1,059,010,720	\$1,203,421,273
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

- (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	
\$27,623,744,450	\$77,102,660,501	35.8%	\$13.880203	\$14.007523	\$14.050000	\$13.922328
27,526,151,060	77,031,383,253	35.7	13.869782	14.050000	14.050000	13.927003
27,733,453,110	77,698,574,425	35.7	14.050000	14.019471	14.050000	14.040792
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

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

	2017		2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage						
Operating	\$0.500000	\$0.500000	\$0.500000	\$0.500000	\$0.600000	\$0.600000
Bond Retirement	0.950000	0.950000	0.950000	0.950000	0.850000	0.850000
<i>Total Unvoted Millage</i>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>
Voted Millage - by levy						
1976 - Bond Retirement	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2005 - Mental Health						
Residential/Agricultural Real	3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.888351	3.900000	3.900000	3.900000	3.869471
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services						
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2008 - Health and Welfare						
Residential/Agricultural Real	4.800000	4.735315	4.800000	4.731346	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	4.785662	4.800000	4.800000	4.800000	4.800000
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
2014 - Health and Human Services						
Residential/Agricultural Real	3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.883510	3.900000	3.900000	3.900000	3.900000
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
Total Voted Millage by type of Property						
Residential/Agricultural Real	\$12.600000	\$12.430203	\$12.600000	\$12.419782	\$12.600000	\$12.600000
Commercial/Industrial and Public Utility Real	12.600000	12.557523	12.600000	12.600000	12.600000	12.569471
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property						
Residential/Agricultural Real	\$14.050000	\$13.880203	\$14.050000	\$13.869782	\$14.050000	\$14.050000
Commercial/Industrial and Public Utility Real	14.050000	14.007523	14.050000	14.050000	14.050000	14.019471
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	<u>\$13.922328</u>		<u>\$13.927003</u>		<u>\$14.040792</u>	

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 Seven Years (1)

	2017		2016		2015	
	Gross Rate	Effective Rate (2)	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	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.530500	8.900000	7.515612	8.900000	7.511658
Berea	16.800000	12.785800	16.800000	12.781450	15.800000	11.785550
Bratenahl	15.000000	15.000000	15.000000	14.904660	15.000000	14.908092
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	11.820000	9.296000	11.820000	9.295401	11.820000	9.295845
Brook Park	4.750000	4.680300	4.750000	4.683319	4.750000	4.683302
Brooklyn	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.900000	8.291600	9.300000	8.690110	9.400000	8.784220
Cleveland	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.420000	12.420000	13.920000	13.920000	13.920000	13.920000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.463200	13.600000	7.443535	13.600000	7.425232
Fairview Park	11.800000	11.562900	11.800000	11.564046	11.800000	11.563628
Garfield Heights	28.060000	28.060000	29.400000	29.400000	27.200000	27.200000
Gates Mills	14.400000	12.659200	14.400000	12.593715	14.400000	12.604077
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.410000	20.700000	12.408438	20.700000	12.447309
Highland Heights	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	8.100000	8.100000	8.100000	8.100000	5.100000	5.100000
Independence	2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	20.000000	16.800000	16.800000	16.800000	16.800000
Mayfield	7.300000	4.220400	7.300000	4.217985	7.300000	4.217557
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706900	5.450000	4.706684	5.450000	4.706602
Moreland Hills	7.300000	7.300000	7.300000	7.300000	7.300000	7.300000
Newburg Heights	31.800000	31.800000	31.800000	30.978938	31.800000	30.964893
North Olmsted	13.300000	13.300000	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.555000	4.800000	4.555074	4.800000	4.555074
North Royalton	8.200000	6.837800	8.200000	6.020467	8.200000	6.019556
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.804900	12.650000	9.801611	13.350000	10.503048
Orange	7.000000	7.000000	7.000000	7.000000	7.100000	7.100000
Parma	7.400000	7.400000	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 Seven Years (1)

	2017		2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.323700	9.500000	9.355268	9.500000	9.355812
Richmond Heights	18.300000	15.978800	18.300000	15.974206	18.100000	15.772793
Rocky River	10.800000	10.800000	10.800000	10.800000	10.900000	10.900000
Seven Hills	14.390000	14.210000	14.390000	14.204797	11.100000	10.909649
Shaker Heights	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.651200	3.800000	3.650482	3.800000	3.650497
South Euclid	18.850000	18.774400	18.850000	18.792139	16.350000	16.281713
Strongsville	9.300000	7.161100	9.300000	7.162724	9.300000	7.167184
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.698700	6.700000	6.696303	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.624500	9.700000	6.622592	9.700000	6.617481
Westlake	9.520000	9.520000	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
Townships						
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
Olmsted Township	27.500000	17.749400	27.500000	17.717045	27.500000	17.732754
School Districts						
Bay Village City	122.180000	57.492400	122.410000	57.719226	116.810000	52.051219
Beachwood City	86.200000	40.307700	86.400000	40.494561	86.400000	40.452382
Bedford City	75.720000	45.311600	75.720000	45.204464	75.720000	45.165202
Berea City	82.200000	48.682500	82.200000	48.641710	78.000000	44.455348
Brecksville-Broadview Heights City	82.890000	44.838300	77.000000	38.920953	77.000000	38.956292
Brooklyn City	58.600000	48.792000	59.800000	49.583461	59.800000	51.751117
Chagrin Falls Exempted Village	124.100000	61.573300	115.200000	53.245970	115.300000	53.312697
Cleveland Heights-University Heights City	156.090000	88.487500	155.590000	87.455183	149.590000	81.308088
Cleveland Municipal	79.300000	52.627400	79.300000	52.527150	79.300000	52.479460
Cuyahoga Heights Local	35.700000	30.136000	35.700000	30.116468	35.700000	30.136095
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	57.918000	95.100000	57.716094	95.100000	57.553095
Euclid City	109.820000	85.479800	110.920000	86.405578	102.020000	77.343905
Fairview Park City	98.720000	57.008900	98.620000	56.965758	96.170000	54.497261
Garfield Heights City	86.260000	77.018700	87.760000	78.487678	81.060000	77.627637
Independence Local	36.700000	34.743900	36.700000	34.732875	36.100000	34.102196
Lakewood City	122.730000	62.945900	122.730000	62.852731	122.730000	62.866527
Maple Heights City	91.500000	77.326000	91.500000	76.886700	88.700000	75.860340
Mayfield City	90.670000	53.920900	90.720000	53.838781	84.120000	47.229450
North Olmsted City	97.100000	59.966300	96.900000	59.738085	96.900000	59.732904
North Royalton City	68.500000	44.443100	65.700000	41.636615	65.700000	41.640685
Olmsted Falls City	100.000000	53.739500	100.400000	54.041656	102.200000	55.818750
Orange City	91.200000	45.980300	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 Seven Years (1)

	2017		2016		2015	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$75.860000	\$55.440700	\$75.810000	\$55.367492	\$75.710000	\$55.246306
Polaris Joint Vocational	3.090000	2.940200	3.090000	2.958830	2.400000	2.269927
Richmond Heights Local	99.980000	64.626000	87.900000	52.440908	87.900000	52.403997
Rocky River City	90.470000	47.288200	89.550000	46.352087	89.550000	46.297021
Shaker Heights City	190.480000	99.059600	186.730000	94.724322	186.730000	94.562129
Solon City	82.200000	47.334300	82.200000	47.252560	82.200000	47.254301
South Euclid-Lyndhurst City	107.700000	67.602900	107.700000	66.667021	107.800000	66.933370
Strongsville City	81.780000	41.015600	81.780000	41.028811	81.780000	41.060653
Warrensville Heights City	93.200000	68.873400	92.400000	68.038221	91.700000	67.265322
Westlake City	69.900000	35.843400	70.200000	36.121033	70.100000	36.054581
Special Districts						
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	8.261500	10.000000	8.215619	10.000000	8.202961
Cleveland Library	6.800000	6.348500	6.800000	6.346494	6.800000	6.345544
Cleveland Metroparks	2.750000	2.718300	2.750000	2.711249	2.750000	2.711903
Cleveland-Cuyahoga Port Authority	0.130000	0.113100	0.130000	0.112770	0.130000	0.113000
Cuyahoga Community College	4.500000	4.456900	4.000000	3.946094	4.000000	3.942787
Cuyahoga County Library	2.500000	2.475500	2.500000	2.470717	2.500000	2.469462
East Cleveland Library	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Euclid Library	5.600000	5.600000	5.600000	5.573114	5.600000	5.600000
Lakewood Library	3.500000	2.353400	3.500000	2.348422	3.500000	2.349153
Rocky River Library	6.100000	4.672000	6.100000	4.669830	6.100000	4.662549
Shaker Heights Library	4.000000	3.840000	4.000000	3.814384	4.000000	3.807300
Westlake Library	2.800000	2.662000	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 Eight Years (1)
Real and Public Utility Taxes

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2017	\$385,385,192	\$364,537,824	95%	\$12,774,286	\$377,312,110
2016	382,979,333	361,158,218	94	11,936,372	373,094,590
2015	389,287,547	356,148,056	91	14,333,024	370,481,080
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
98%	\$50,418,001	13.1%
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
2017 and 2012 (1)

Taxpayer	2017	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Cleveland-Cuyahoga County Port Authority	\$133,907,320	0.50%
127 Public Square Fee Owner, LLC	84,622,410	0.32
City of Cleveland (3)	73,824,600	0.28
Southpark Mall LLC	72,455,110	0.27
Beachwood Place Ltd	67,284,080	0.25
Progressive Insurance	57,835,320	0.22
Optima Properties LLC	54,326,400	0.21
Eaton Corporation	50,208,980	0.19
CP Commercial Delaware, LLC	46,863,810	0.18
Jack Entertainment LLC	45,641,450	0.17
Totals	\$686,969,480	2.59%
Total Real Property Assessed Valuation	\$26,564,733,730	

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$127,007,170	0.44%
Key Center Properties	83,619,320	0.29
Southpark Mall, LLC	65,745,660	0.23
Progressive Casualty, Inc.	63,628,920	0.22
Beachwood Place, LTD	57,858,580	0.20
Optima 55, 925, 1300, 1375, LLC	52,289,190	0.18
National City Center	45,452,780	0.16
Legacy Village Investors, LLC	39,497,510	0.13
Hub North Point Properties	39,026,300	0.13
Toledo-Lucas County Port Authority	38,973,900	0.13
Totals	\$613,099,330	2.11%
Total Real Property Assessed Valuation	\$29,098,596,030	

(1) Information prior to 2012 is not available.

(2) County records show The Cleveland Clinic Foundation to have real property assessed valuation of \$59,069,890 and University Hospital to have real property assessed valuation of \$78,660,710. These taxpayers have applied for property tax exemptions relative to a significant portion of the assessed valuation. With the outcome of the exemption applications unknown, and with current tax collections from these taxpayers not reflective of the current assessed valuation, these taxpayers are not shown in the above table.

(3) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

*Ratio of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)(3)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2017	1,248,514	\$77,102,660,501	\$222,259,855	0.2883%	\$178.02
2016	1,249,352	77,031,383,253	242,795,758	0.3152%	194.34
2015	1,255,921	77,698,574,425	262,455,208	0.3378	208.97
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

(1) 2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2010-2014 U.S. Bureau of Census, 2010 Census of Population
2008-2009 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
2017	\$222,259,855	\$712,717,846	\$246,517,627	\$0	\$361,144,312	\$594,345	\$1,082,992
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

(1) Personal income and population are located on S34.

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	\$1,196,751	\$9,824,229	\$1,555,337,957	2.49 %	\$1,246
0	682,393	10,338,527	1,489,157,474	2.44	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

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

	2017		2016	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$27,623,744,450	\$27,623,744,450	\$27,526,151,060	\$27,526,151,060
Debt Limitation	\$689,093,611	\$276,237,445	\$686,653,777	\$275,261,511
Total Outstanding Debt:				
General Obligation Bonds	207,485,000	207,485,000	226,090,000	226,090,000
Revenue Bonds	673,835,000	673,835,000	560,005,000	560,005,000
Certificates of Participation	221,585,000	221,585,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,677,337	1,677,337	2,404,204	2,404,204
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,196,751	1,196,751	237,790	237,790
OWDA Loans	9,824,229	9,824,229	10,338,527	10,338,527
Total	1,115,603,317	1,115,603,317	1,029,960,521	1,029,960,521
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	845,000	845,000	1,645,000	1,645,000
Sewer General Obligation Bonds	0	0	0	0
Revenue Bonds	673,835,000	673,835,000	560,005,000	560,005,000
Certificates of Participation	221,585,000	221,585,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,196,751	1,196,751	237,790	237,790
OWDA Loans	9,824,229	9,824,229	10,338,527	10,338,527
Debt Service Fund Balance	48,772,689	48,772,689	62,152,263	62,152,263
Total	956,058,669	956,058,669	865,263,580	865,263,580
Net Debt	159,544,648	159,544,648	164,696,941	164,696,941
Total Legal Debt Margin	\$529,548,963	\$116,692,797	\$521,956,836	\$110,564,570
Legal Debt Margin as a Percentage of the Debt Limit	76.85%		76.01%	

(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	683,093,611	680,653,777
	<u>\$689,093,611</u>	<u>\$686,653,777</u>

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

2015		2014		2013	
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>\$27,733,453,110</u>	<u>\$27,733,453,110</u>	<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>\$691,836,328</u>	<u>\$277,334,531</u>	<u>\$690,871,036.25</u>	<u>\$276,948,415</u>	<u>\$689,811,827</u>	<u>\$276,524,731</u>
243,900,000	243,900,000	262,065,000	262,065,000	310,730,000	310,730,000
590,610,000	590,610,000	546,025,000	546,025,000	414,825,000	414,825,000
230,885,000	230,885,000	230,885,000	230,885,000	0	0
0	0	0	0	5,100,000	5,100,000
3,641,944	3,641,944	4,859,876	4,859,876	6,058,580	6,058,580
0	0	210,000	210,000	3,515,000	3,515,000
278,833	278,833	319,873	319,873	398,251	398,251
11,112,538	11,112,538	11,897,772	11,897,772	12,566,125	12,566,125
<u>1,080,428,315</u>	<u>1,080,428,315</u>	<u>1,056,262,521</u>	<u>1,056,262,521</u>	<u>753,192,956</u>	<u>753,192,956</u>
0	0	82,483,000	82,483,000	84,148,000	84,148,000
2,400,000	2,400,000	3,115,000	3,115,000	3,795,000	3,795,000
0	0	602,000	602,000	604,000	604,000
590,610,000	590,610,000	546,025,000	546,025,000	414,825,000	414,825,000
230,885,000	230,885,000	230,885,000	230,885,000	0	0
0	0	0	0	5,100,000	5,100,000
0	0	210,000	210,000	3,515,000	3,515,000
278,833	278,833	319,873	319,873	398,251	398,251
11,112,538	11,112,538	11,897,772	11,897,772	12,566,125	12,566,125
65,996,946	65,996,946	71,865,953	71,865,953	24,475,732	24,475,732
<u>901,283,317</u>	<u>901,283,317</u>	<u>947,403,598</u>	<u>947,403,598</u>	<u>549,427,108</u>	<u>549,427,108</u>
<u>179,144,998</u>	<u>179,144,998</u>	<u>108,858,923</u>	<u>108,858,923</u>	<u>203,765,848</u>	<u>203,765,848</u>
<u>\$512,691,330</u>	<u>\$98,189,533</u>	<u>\$582,012,113</u>	<u>\$168,089,492</u>	<u>\$486,045,979</u>	<u>\$72,758,883</u>
<u>74.11%</u>		<u>84.24%</u>		<u>70.46%</u>	

\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000
685,836,328	684,871,036	683,811,827
<u>\$691,836,328</u>	<u>\$690,871,036</u>	<u>\$689,811,827</u>

(continued)

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

	2012		2011	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$29,796,665,290	\$29,796,665,290	\$29,826,341,040	\$29,826,341,040
Debt Limitation	\$743,416,632	\$297,966,653	\$744,158,526	\$298,263,410
Total Outstanding Debt:				
General Obligation Bonds	330,105,646	330,105,646	284,613,843	284,613,843
Revenue Bonds	428,120,000	428,120,000	450,180,000	450,180,000
Certificates of Participation	0	0	0	0
Bond Anticipation Notes	7,200,000	7,200,000	9,300,000	9,300,000
Loans Payable	7,269,902	7,269,902	8,400,546	8,400,546
Self Supporting Bonds	3,765,000	3,765,000	4,195,000	4,195,000
OPWC Enterprise Loans	476,631	476,631	580,557	580,557
OWDA Loans	13,140,331	13,140,331	12,467,416	12,467,416
Total	790,077,510	790,077,510	769,737,362	769,737,362
Exemptions:				
Jail Facilities General Obligation Bonds	87,188,646	87,188,646	67,513,813	67,513,813
Rock Hall General Obligation Bonds	4,440,000	4,440,000	5,050,000	5,050,000
Sewer General Obligation Bonds	606,000	606,000	365,000	365,000
Revenue Bonds	428,120,000	428,120,000	450,180,000	450,180,000
Certificates of Participation	0	0	0	0
Bond Anticipation Notes	7,200,000	7,200,000	9,300,000	9,300,000
Self Supporting Bonds	3,765,000	3,765,000	4,195,000	4,195,000
OPWC Enterprise Loans	476,631	476,631	580,557	580,557
OWDA Loans	13,140,331	13,140,331	12,467,416	12,467,416
Debt Service Fund Balance	26,423,801	26,423,801	21,830,269	21,830,269
Total	571,360,409	571,360,409	571,482,055	571,482,055
Net Debt	218,717,101	218,717,101	198,255,307	198,255,307
Total Legal Debt Margin	\$524,699,531	\$79,249,552	\$545,903,219	\$100,008,103
Legal Debt Margin as a Percentage of the Debt Limit	70.58%		73.36%	

(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	737,416,632	738,158,526
	<u>\$743,416,632</u>	<u>\$744,158,526</u>

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

Source: Cuyahoga County Office of Budget and Management

2010	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)
<u>\$29,633,695,230</u>	<u>\$29,633,695,230</u>
<u>\$739,342,381</u>	<u>\$296,336,952</u>
301,781,949	301,781,949
461,360,000	461,360,000
0	0
10,150,000	10,150,000
9,809,359	9,809,359
4,610,000	4,610,000
685,755	685,755
8,186,373	8,186,373
<u>796,583,436</u>	<u>796,583,436</u>
70,244,437	70,244,437
5,625,000	5,625,000
540,000	540,000
461,360,000	461,360,000
0	0
10,150,000	10,150,000
4,610,000	4,610,000
685,755	685,755
8,186,373	8,186,373
20,487,187	20,487,187
<u>581,888,752</u>	<u>581,888,752</u>
<u>214,694,684</u>	<u>214,694,684</u>
<u>\$524,647,697</u>	<u>\$81,642,268</u>
<u>70.96%</u>	

\$3,000,000
3,000,000
733,342,381
<u>\$739,342,381</u>

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2017

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$222,259,855	100.00 %	\$222,259,855
Revenue Bonds	712,717,846	100.00	712,717,846
Certificates of Participation	246,517,627	100.00	246,517,627
Loans	1,677,337	100.00	1,677,337
Capital Leases	<u>361,144,312</u>	100.00	<u>361,144,312</u>
<i>Total County</i>	<u>1,544,316,977</u>		<u>1,544,316,977</u>
Overlapping			
All Cities wholly within County	777,764,792	100.00	777,764,792
All Villages wholly within County	27,667,104	100.00	27,667,104
All Townships wholly within County	1,300,000	100.00	1,300,000
All School Districts (S.D.) wholly within County	1,272,907,456	100.00	1,272,907,456
Regional Transit Authority (RTA)	1,995,000	100.00	1,995,000
Strongsville, City S.D.	75,185,554	99.71	74,967,516
Olmsted Falls City S.D.	41,589,960	96.23	40,022,019
Chagrin Falls Exempted Village S.D.	<u>42,664,521</u>	63.66	<u>27,160,234</u>
<i>Total Overlapping</i>	<u>2,241,074,387</u>		<u>2,223,784,120</u>
Total Applicable to Cuyahoga County	<u><u>\$3,785,391,364</u></u>		<u><u>\$3,768,101,097</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 2017 tax year, 2018 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission

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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.)
2017	1,248,514	\$62,454,415,822	\$50,023	2,724.2
2016	1,249,352	60,601,068,112	48,506	2,726.1
2015	1,255,921	60,938,542,841	48,521	2,740.4
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

(1) 2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2010-2014 U.S. Bureau of Census, 2010 Census of Population
2008-2009 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
4.9%	5.0%	4.4%
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

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

2017			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	32,772	5.36%
University Hospitals Health System	Health care provider	16,606	2.73
U.S. Office of Personnel Management	Federal government	12,045	1.97
Progressive Corp.	Insurance and financial company	9,002	1.47
Cuyahoga County	County government	7,397	1.21
Area Temps Inc.	Staffing and employment services firm	7,000	1.14
City of Cleveland	Municipal government	6,561	1.07
Metro Health System	Health care provider	6,469	1.06
Cleveland Metropolitan School District	Public school district	6,392	1.05
Group Management Services Inc.	Staffing and employment services firm	5,357	0.88
Total		109,601	17.94%
Total County Civilian Workforce (1)		610,900	
2008			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	32,415	5.56%
U.S. Office of Personnel Management	Federal government	13,101	2.25
University Hospitals Health System	Health care provider	10,904	1.87
Cuyahoga County	County government	9,566	1.64
Progressive Corporation	Insurance and financial company	9,057	1.55
Giant Eagle, Inc.	Retail (Grocery)	8,880	1.52
Cleveland Metropolitan School District	Public school district	8,602	1.48
United States Postal Service	Federal government	8,032	1.38
City of Cleveland	Municipal government	7,950	1.36
State of Ohio	State government	7,783	1.33
Total		116,290	19.94%
Total County Civilian Workforce (1)		583,300	

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

Source: Crain's Cleveland Business Book of Lists 2018 - Data as of June 30, 2017

Cuyahoga County, Ohio
County Government Employees
Last Seven Years (1)

	2017	2016	2015	2014	2013	2012	2011
General Government							
Office of the County Executive	6	7	8	9	10	13	13
Communications Office	8	7	6	7	4	0	0
Human Resources	41	40	40	43	41	34	24
County Administrative Divisions	0	0	0	0	0	0	3
Fiscal Office	308	314	303	297	301	312	321
Information Technology	92	100	100	106	88	95	89
Public Works Facilities Management	289	274	283	270	286	268	302
County Sheriff	159	153	168	151	160	177	175
Employee Health and Wellness	0	7	7	7	6	6	6
County Council	20	20	20	19	19	19	16
Innovation and Performance	3	1	0	0	0	0	0
Inspector General	7	6	6	8	8	6	2
Internal Audit	5	5	5	3	4	1	0
Personnel Review Commission	16	14	10	4	3	2	0
Board of Elections	81	146	125	148	128	170	125
Board of Revision	23	24	24	35	47	40	20
Justice and Public Safety							
Law Department	18	20	23	19	15	10	3
Fiscal Office	0	0	0	0	0	2	73
County Sheriff	1,042	1,062	1,078	1,014	1,023	994	995
Public Safety and Justice Services	42	41	43	38	42	40	48
Clerk of Courts	100	98	106	116	114	143	157
County Medical Examiner	93	87	85	79	78	74	82
Cuyahoga Support Enforcement Agency	283	283	304	313	302	319	341
Health and Human Services Office of Reentry	5	6	6	5	5	6	2
County Prosecutor	357	365	361	347	319	339	328
Court of Common Pleas	492	492	474	464	458	461	448
Domestic Relations Court	88	86	85	80	76	71	69
Juvenile Court	513	508	510	505	478	485	468
Probate Court	78	76	76	74	74	74	72
8th District Court of Appeals	0	0	0	0	0	2	6
County Law Library Resource Board	3	3	3	3	3	3	3
Public Defender	112	106	105	99	94	97	97
Development							
Development	10	11	10	10	10	9	9
Regional Collaboration	2	2	2	2	2	2	1
Information Technology	3	3	3	5	4	3	2
Office of Homeless Services	0	0	0	0	0	0	2
County Planning Commission	17	16	17	16	15	16	17
Soil and Water Conservation	11	10	9	8	9	9	8
Social Services							
Human Resources	12	10	11	12	11	11	10
Information Technology	39	38	39	38	35	0	0
Office of Health and Human Services	11	5	6	9	11	12	20
Children and Family Services	817	797	780	779	793	788	819
Senior and Adult Services	166	163	168	163	158	166	208
Employment and Family Services	780	789	784	779	709	735	722
Cuyahoga Support Enforcement Agency	2	2	2	2	2	2	0
Early Childhood Invest in Children	8	7	6	8	7	8	8
Family and Children First Council	7	7	9	9	9	9	10
Office of Homeless Services	5	5	5	5	5	4	2
Workforce Development	10	11	11	12	13	14	15
County Board of Developmental Disabilities	937	1,019	1,133	1,147	1,139	1,210	1,242
Veterans Service Commission	27	29	30	30	31	31	34

(continued)

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

	2017	2016	2015	2014	2013	2012	2011
Health and Safety							
Public Works Facilities Management	17	15	15	16	11	12	13
Public Safety and Justice Services	33	35	37	38	42	43	38
Public Works							
Facilities Management	7	16	12	16	11	15	18
County Road and Bridge	125	118	120	126	129	141	161
Sanitary Engineer	125	116	125	117	112	114	108
County Airport	9	8	5	6	7	10	12
Solid Waste Management District	6	6	6	6	6	6	6
Miscellaneous							
Workers Compensation Retrospective	5	4	2	2	2	2	2
Soldiers' and Sailors' Monument	3	3	3	3	2	3	3
TOTALS	7,478	7,596	7,714	7,627	7,471	7,638	7,778

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 Six Years (1)

	2017	2016	2015	2014	2013	2012
Government Activities						
General Government						
Legislative and Executive						
Vehicles	8	8	8	10	7	7
Square footage utilization	287,479	275,789	307,573	307,573	494,381	494,381
Square footage utilization - Admin Building (3)	201,633	0	0	0	0	0
Board of Elections voting machines	1,705	1,840	1,836	1,836	1,847	1,849
Judicial						
Vehicles	139	139	144	139	128	123
Square footage utilization	3,319,341	3,319,341	3,319,341	3,319,341	3,346,047	3,346,047
Square footage utilization - Admin Building (3)	15,904	0	0	0	0	0
Public Works						
Number of Bridges	210	210	210	207	196	194
Miles of Roads (2)	2	2	2	2	2	24
Vehicles	121	121	123	119	129	132
Square footage utilization	98,420	88,408	112,579	104,297	117,459	117,459
Square footage utilization - Admin Building (3)	15,869	0	0	0	0	0
Health and Safety						
Vehicles	10	10	11	11	11	11
Square footage utilization	32,948	32,948	32,948	32,948	33,247	33,247
Social Services						
Vehicles	12	12	12	12	12	12
Square footage utilization	596,768	580,916	601,657	649,132	587,283	587,283
Square footage utilization - Admin Building (3)	515	0	0	0	0	0
Community Development						
Vehicles	0	0	0	0	3	3
Square footage utilization	49,560	49,560	49,560	49,560	49,127	49,127
Square footage utilization - Admin Building (3)	7,020	0	0	0	0	0
Business-Type Activities						
Sanitary Engineer						
Miles of sewer line operated	1,200	1,200	1,181	1,180	1,240	1,180
Force main miles operated	24	24	24	24	21	16
Wastewater treatment plants operated	2	2	2	2	2	4
Pump stations	56	56	56	56	51	47
Vehicles	81	81	75	81	74	73
Square footage utilization	54,407	54,407	55,588	55,588	55,330	55,330
County Airport						
Vehicles	7	7	7	10	9	9
Square footage utilization	250,000	250,000	250,104	250,104	250,000	250,000
Number of Hangars	75	75	75	75	75	94
Huntington Garage						
Square footage utilization	468,000	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.

(3) Information prior to 2017 is not available.

Source: Public Works

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

	2017	2016	2015
Government Activities			
Legislative and Executive			
Fiscal Office			
Number of Dog License Registrations	62,219	65,934	66,011
Number of Tax Foreclosures	3,707	3,011	2,254
Board of Elections			
General Election Ballots Cast on Election Day	191,818	369,969	239,251
General Election Absentee Ballots Cast	81,575	227,560	84,548
Judicial			
Juvenile Court			
Number of Youth Supervised	1,555	1,611	1,738
Average Daily Population in Secure Detention	151	161	136
Clerk of Courts			
Number of Civil and Domestic Cases Filed	27,296	27,000	27,148
Number of Criminal Cases Filed	12,689	11,690	10,614
Court of Common Pleas			
Number of Civil Cases Disposed	12,869	12,421	13,180
Number of Criminal Dispositions	13,520	12,019	12,153
Medical Examiner			
Number of Investigations	3,430	2,594	2,456
Probate Court			
Number of New Filings	11,843	11,960	12,369
Public Defender			
Number of Municipal Intake Cases	41,840	33,133	33,065
Prosecutor			
Number of Dispositions	10,411	10,652	10,476
Sheriff			
Average Daily Population in County Jail	2,270	1,900	2,020
Public Works			
Solid Waste Management District			
Number of Solid Waste Facility Inspections	218	223	248
Dog Warden			
Number of Animals Adopted	1,515	1,489	1,446
Health and Safety			
Alcohol Drug Addiction and Mental Health Services			
Number of Individuals Served	32,985	23,528	19,668
Public Safety and Justice Services			
Number of 9-1-1 calls received by CECOMS	442,880	481,120	750,000
Social Services			
Children and Family Services			
Adoptive Finalizations	125	119	129
Number of Children in Agency Foster Homes	190	198	203
Number of Adoption Application Submitted	120	114	92
Senior and Adult Services			
Number of Service Unit Hours	340,868	340,436	273,152
Veterans Service Commission			
Number of Veteran Families Applying for Assistance	4,048	3,570	10,195
Number of Approvals for Financial Assistance	2,678	2,385	8,271
Employment and Family Services			
Number of Earned Income Tax Credits Filed (3)	5,000	4,973	5,100
Community Development			
Investment in Economic Development Projects	\$12,427,000	\$19,100,000	\$19,100,000

2014 (2)	2013	2012	2011	2010
69,037	71,089	77,024	78,843	N/A
2,250	2,222	1,946	2,419	2,371
217,203	167,333	356,093	241,632	214,994
133,331	89,566	263,829	130,413	199,945
1,700	1,367	1,550	1,716	1,856
155	144	116	129	125
26,000	29,038	30,734	32,769	35,523
11,000	12,374	12,209	13,404	14,571
13,864	14,826	17,334	18,393	20,794
13,178	13,178	14,856	15,435	16,486
2,250	2,258	2,442	2,673	3,274
12,809	12,809	13,161	11,302	11,340
38,269	37,130	37,320	43,657	46,962
12,000	11,533	13,020	14,099	15,003
2,050	2,030	2,090	2,097	2,080
290	568	776	1,085	1,045
1,285	1,071	1,294	1,275	1,205
19,000	17,624	52,462	43,045	46,954
760,000	758,962	756,952	800,000	795,608
140	132	141	159	169
218	235	726	337	380
118	107	108	140	450
335,000	329,166	277,342	264,743	281,529
9,889	9,785	8,816	8,643	7,543
7,666	8,095	7,865	7,361	5,963
4,500	8,095	7,865	7,361	5,963
\$15,000,000	\$13,800,982	\$10,696,000	\$17,520,106	\$12,729,300

(continued)

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

	2017	2016	2015
<i>Business-Type Activities</i>			
Sanitary Engineer			
Number of Feet of Sewer Lines Televised	1,118,916	688,072	978,218
Number of Feet of Sewer Lines Cleaned	1,287,317	1,201,773	1,205,530
Airport			
Number of Takeoffs and Landings	19,951	23,304	28,837

(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.

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

Sources: Various Cuyahoga County Departments

2014 (2)	2013	2012	2011	2010
1,750,000	1,489,817	1,676,811	1,093,915	799,000
1,780,000	1,690,945	1,688,372	1,302,340	1,745,180
33,000	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
DECEMBER 18, 2018