



Dave Yost • Auditor of State

Cuyahoga County, Ohio

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Education:</i>			
Child Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	10.555	N/A	\$ 7,683
Cash Assistance:			
National School Lunch Program	10.555	N/A	454,464
School Breakfast Program	10.553	N/A	271,168
Cash Assistance Subtotal			<u>725,632</u>
Total Child Nutrition Cluster			<u>733,315</u>
<i>Passed Through the Ohio Department of Job and Family Services.</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1213-11-0026 / G-1415-11-5346	15,285,180
Total U.S. Department of Agriculture			<u>16,018,495</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education:</i>			
Special Education--Grants to States (IDEA, Part B):			
CCBDD FY 2013 TITLE VI-B School Age Grant	84.027	066563-6BSF-13	112,388
CCBDD FY 2014 TITLE VI-B School Age Grant	84.027	066563-6BSF-14	150,998
Total CFDA# 84.027			<u>263,386</u>
<i>Passed Through the Ohio Department of Mental Health and Addiction Services.</i>			
Race to the Top - Early Learning Challenge (1/13 - 6/13)	84.412	SFRO-13-104-04	49,890
Race to the Top - Early Learning Challenge (7/13 - 6/13)	84.412	SFRO-13-104-04	24,795
Total CFDA# 84.412			<u>74,685</u>
Total U.S. Department of Education			<u>338,071</u>
U.S. DEPARTMENT OF ENERGY			
<i>Passed Through the Ohio Department of Development.</i>			
Weatherization Assistance for Low-Income Persons:			
Home Weatherization Assistance Program 2011	81.042	H-11-110	(2,113)
Home Weatherization Assistance Program 2012	81.042	H-12-109	336,547
HWAP with City of Cleveland	81.042	13-111	13,278
Total CFDA # 81.042			<u>347,712</u>
Energy Efficiency and Conservation Block Grant Program:			
ARRA-Energy Conservation Measures, Recovery Act	81.128	DE-EE0000708	402,000
ARRA-EECBG Block Grant, Recovery Act	81.128	DE-EE0000708	1,498,034
Total CFDA # 81.128			<u>1,900,034</u>
Total U.S. Department of Energy			<u>2,247,746</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct Programs:</i>			
Great Lakes Program:			
Great Lakes Restoration	66.469	EPA-R5-GL-2010-1	2,880,807
Brownfields Assessment and Cleanup Cooperative Agreements:			
US EPA 2008 BROWNFIELD RLF	66.818	BF-00E64101-01-0	770,016
ARRA - US EPA 2010 ARRA Supplemental, Recovery Act	66.818	2B-0097301-0	838,294
Total CFDA # 66.818			<u>1,608,310</u>
Total U.S. Environmental Protection Agency			<u>4,489,117</u>

See the accompanying Notes to this Schedule.

(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct Programs:</i>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:			
CPC Felony Drug Court	93.243	1H79TI023086-01	283,172
CPC Felony Drug Court	93.243	5H79TI023086-03	157,673
DOJ/BJA Adult Drug Court Opiate 9/30/11-9/29/12	93.243	1H79TI023875-01	97,320
DOJ/BJA Adult Drug Court Opiate FY12-14	93.243	1H79TI023875-02	286,316
Total CFDA # 93.243			<u>824,481</u>
Low-Income Home Energy Assistance: Home Weatherization Assistance Program 2011	93.568	H-11-110	<u>28</u>
HIV Emergency Relief Project Grants:			
HIV Emergency Relief P.C. Support 10/11	93.914	2H89HA00045-15-00	46
HIV Emergency Relief P.C. Support 11/12	93.914	2H89HA00045-16-00	1,267
Total CFDA # 93.914			<u>1,313</u>
<i>Passed Through the Ohio Secretary of State:</i>			
Voting Access For Individuals with Disabilities - Grants to States: US HHS HAVA Grant	93.617	NA	<u>35,839</u>
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Adoption Opportunities Grant	93.652	90CO103401	<u>318,816</u>
Promoting Safe and Stable Families	93.556	G-1213-11-0026 / G-1415-11-5346	<u>1,300,467</u>
Temporary Assistance for Needy Families (TANF) (TANF) - Connecting the Dots	93.558	G-1213-11-0026 / G-1415-11-5346	26,688,608
Total CFDA # 93.558	93.558		<u>466,679</u> <u>27,155,287</u>
Child Support Enforcement (Title IV-D): Program Funding	93.563	G-1213-11-0026 / G-1415-11-5346	15,885,570
Child Support Performance Incentives	93.563	G-1213-11-0026 / G-1415-11-5346	1,984,786
Total CFDA # 93.563			<u>17,870,356</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	G-1213-11-0026 / G-1415-11-5346	<u>557,095</u>
Child Welfare Services - State Grants (Title IV-B): Title IV-B Allocation	93.645	G-1213-11-0026 / G-1415-11-5346	915,572
Regional Training Centers	93.645	G-1213-11-0026 / G-1415-11-5346	77,598
Total CFDA # 93.645			<u>993,170</u>
Child Care Development Block Grant	93.575	G-1213-11-0026 / G-1415-11-5346	<u>3,105,593</u>
Community-Based Child Abuse Prevention Month	93.590	G-1213-11-0026 / G-1415-11-5346	<u>1,974</u>
Foster Care (Title IV-E) Administrative and Training	93.658	G-1213-11-0026 / G-1415-11-5346	3,812,746
Foster Care (Title IV-E) Foster Care Maintenance (FCM) and Purchased Administrative	93.658	G-1213-11-0026 / G-1415-11-5346	14,853,618
Foster Care (Title IV-E) Regional Training Centers	93.658	G-1213-11-0026 / G-1415-11-5346	216,875
Total CFDA # 93.658			<u>18,883,239</u>
Adoption Assistance (Title IV-E): Administrative and Training	93.659	G-1213-11-0026 / G-1415-11-5346	16,030,979
Adoption Assistance (Title IV-E): Regional Training Centers	93.659	G-1213-11-0026 / G-1415-11-5346	75,785
Adoption Assistance (Title IV-E): Non-Recurring Adoption Expenses	93.659	G-1213-11-0026 / G-1415-11-5346	20,301
Total CFDA # 93.659			<u>16,127,065</u>
Social Services Block Grant (Title XX)	93.667	G-1213-11-0026 / G-1415-11-5346	<u>29,179,317</u>
Chafee Foster Care Independence Program	93.674	G-1213-11-0026 / G-1415-11-5346	<u>796,978</u>
Children's Justice Grants to States	93.643	G-1213-11-0026 / G-1415-11-5346	<u>2,985</u>

See the accompanying Notes to this Schedule.

(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Passed Through the Ohio Department of Job and Family Services: (Continued,</i>			
Medical Assistance Program - Medicaid	93.778	G-1213-11-0026 / G-1415-11-5346	7,474,011
Medical Assistance Program (Child Welfare Related)- Medicaid	93.778	G-1213-11-0026 / G-1415-11-5346	276,126
Total CFDA # 93.778			7,750,137
Foster Care (Title IV-E) Juvenile Court - Administration	93.658	G-1213-06-0154 / G-1415-06-0196	675,013
Foster Care (Title IV-E) Juvenile Court - FCM and Purchased Administration	93.658	G-1213-06-0154 / G-1415-06-0196	1,155,329
Total CFDA # 93.658			1,830,342
<i>Passed Through the Ohio Department of Developmental Disabilities.</i>			
Medical Assistance Program — Waiver Administration	93.778	N/A	2,538,167
Social Services Block Grant (Title XX)	93.667	MR-18-01	906,790
<i>Passed Through Ohio Department of Alcohol and Drug Addition Services.</i>			
Block Grants For Prevention and Treatment of Substance Abuse (SAPT):			
Pass Through Contracts -UMADAOP	93.959	18-UMADAOP-P-13	191,693
Pass Through Contracts - Women's Network	93.959	18-WOMENT-T-13	630,808
Pass Through Contracts - TASC	93.959	18-TASC-T-13	350,236
Pass Through Contracts - Drug Free Community Coalition	93.959	18-CMMCO-P-13	30,874
Pass Through Contracts - Special Population Grants	93.959	18-CPREV-P-13	55,167
Per Capita Prevention (01/01/13-06/30/13)	93.959	AOD13	660,971
Per Capita Treatment (01/01/13-06/30/13)	93.959	AOD13	1,813,698
Prevention Block Grant (01/01/13-06/30/13)	93.959	AOD13	65,687
Youth-Led Prevention (01/01/13-06/30/13)	93.959	AOD13	6,116
Youth Services- DYS Aftercare (01/01/13-06/30/13)	93.959	AOD13	101,561
Total CFDA # 93.959			3,906,811
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Projects for Assistance in Transition from Homelessness (PATH) (01/01/13-06/30/13)	93.150	99-018-PATH13-100-20-03	226,584
Social Services Block Grant (Title XX) (01/01/13-06/30/13)	93.667	MH13	544,352
Block Grants for Community Mental Health Services:			
Block Grant Funding (01/01/13-06/30/13)	93.958	MH13	421,179
Early Childhood Mental Health Evaluation (1/1/13 - 6/30/13)	93.958	99-BG-14-101-02-001	50,000
Innovation Mini Grant (5/13 - 6/13)	93.958	99-BG-13-101-02-001	32,000
Ex-Offender Mini Grant (01/01/13-06/30/13)	93.958	99-BG-14-430	100,000
Total CFDA 93.958			603,179
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Projects for Assistance in Transition from Homelessness (PATH)(07/01/13-12/31/13)	93.150	99-018-PATH14-100-20-03	196,832
Substance Abuse and Mental Health Services - Access To Recovery	93.275	75-1364-0-1-551	5,000
Social Services Block Grant (Title XX) (07/01/13-12/31/13)	93.667	MH14	445,201
Block Grants for Community Mental Health Services:			
Block Grant Funding (07/01/13-12/31/13)	93.958	MH14	419,907
See the accompanying Notes to this Schedule.			(Continued)

**CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Passed Through Ohio Department of Mental Health & Addiction Services: ((Continued))</i>			
Block Grants For Prevention and Treatment of Substance Abuse (SAPT):			
Pass Through Contracts -UMADAOP	93.959	18-UMADAOP-P-14	191,693
Pass Through Contracts - Women's Network	93.959	18-WOMENT-T-14	630,807
Pass Through Contracts - TASC	93.959	18-TASC-T-14	350,235
Pass Through Contracts - Drug Free Community Coalition	93.959	18-CMMCO-P-14	30,873
Pass Through Contracts - Special Population Grants	93.959	18-CPREV-P-14	55,166
Per Capita Prevention (07/01/13-12/31/13)	93.959	AOD14	621,414
Per Capita Treatment (07/01/13-12/31/13)	93.959	AOD14	1,759,066
Prevention Block Grant (07/01/13-12/31/13)	93.959	AOD14	65,687
Youth-Led Prevention (07/01/13-12/31/13)	93.959	AOD14	6,116
Youth Services- DYS Aftercare (07/01/13-12/31/13)	93.959	AOD14	101,561
TASC FY 13	93.959	18-10342-TASC-O-11-9196	298,250
TASC FY 14	93.959	18-10342-TASC-O-11-9196	260,330
Total CFDA 93.959			4,371,198
Total U.S. Department of Health and Human Services			140,898,503
SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through the Ohio Department of Job and Family Services.</i>			
Social Security - Disability Insurance	96.001		218,376
Total Social Security Administration			218,376
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Direct Programs:</i>			
Port Security Grant Program FY 08/09	97.056	2008-GB-T8-K107	196,618
Port Security Grant Program FY 09/10	97.056	2009-PU-T9-K039	432,609
Port Security Grant Program FY 10/13	97.056	2010-PU-T0-K018	503,100
Port Security Grant Program FY 11/14	97.056	EMW2011PU-K00080-S01	420,001
Total CFDA # 97.056			1,552,328
Disaster Grants-Public Assistance (Presidentially Declared Disasters):			
FEMA Superstorm Sandy Storm Damage Assistance	97.036		2,540,779
<i>Passed Through the Ohio Department of Public Safety:</i>			
Emergency Management Performance Grants:			
Emergency Management	97.042	34-6000.817	231,121
Port Security Grant Program:			
Port Wide WMD Maritime Exercise	97.056	FY2009-PORT-IJ8	60,019
<i>Passed Through the Ohio Department of Emergency Management Assistance.</i>			
Interoperable Emergency Communications FY 2009	97.055	2010-IP-T0-0007	100,045
See the accompanying Notes to this Schedule.			(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF HOMELAND SECURITY (CONTINUED)			
<i>Passed Through the Ohio Department of Emergency Management Assistance: (Continued)</i>			
Homeland Security Grant Program:			
State SHSP-Law Enforcement (SHSPLE) 09/12	97.067	2010-SS-TO-0012	24,914
State SHSP-Law Enforcement (SHSPLE) 08/01/10-03/31/13	97.067	2010-SS-TO-0012	355,695
State SHSP-Law Enforcement (SHSPLE) 09/01/11-05/30/14	97.067	EMW-2011-SS-00007	88,565
NEORFC-FY09 Urban Area Security Initiative	97.067	EMW-2011-SS-00070	130,348
NEORFC-FY09 (SHSPLE)	97.067	2010-SS-TO-0012	288,253
Urban Area Security Initiative (URSI)	97.067	2004-TU-T4-0015	2,915
Urban Area Security Initiative (URSI)	97.067	2005-GE-T5-001	2,764
Urban Area Security Initiative (URSI)	97.067	2006-TU-T6-0051	(134,695)
Urban Area Security Initiative (URSI)	97.067	2007-GE-T7-0030	92,206
Urban Area Security Initiative (URSI)	97.067	2009-SS-T9-0089	439,089
Urban Area Security Initiative (URSI)	97.067	2010-SS-TO-0012	3,398,827
Urban Area Security Initiative (URSI)	97.067	EMW-2011-SS-0070	424,602
Community Emergency Response Team Grant	97.067	2009-SS-T9-0089	14,223
Community Emergency Response Team Grant	97.067	2010-SS-TO-0012	752,442
Community Emergency Response Team Grant	97.067	EMW-2012-SS-00001	72,704
Regional Collaboration Prj	97.067	2009-SS-T9-0089	27,890
Regional Collaboration Prj	97.067	2009-SS-T9-0089	71,688
Regional Collaboration Prj	97.067	2009-SS-T9-0089	104,213
Total CFDA # 97.067			6,156,643
Total U.S. Department of Homeland Security			10,640,935
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
CDBG - Entitlement Grants Cluster:			
2008 Neighborhood Stabilization Program	14.218	B-08-UC-39-0002	184,244
2011 NSP 3 Admin	14.218	B-11-UN-39-0002	1,575,591
CDBG YR 35 2009	14.218	B-09-UC-39-0001	244
CDBG YR 36 2010	14.218	B-10-UC-39-0001	4,380
CDBG YR 37 2011	14.218	B-11-UC-39-0001	1,752,464
CDBG YR 38 2012	14.218	B-12-UC-39-0001	2,899,115
CDBG YR 39 2013	14.218	B-13-UC-39-0001	2,674,851
CDBG Program Loans (FY 2013 Beg Bal Loan Rec)	14.218		15,302,612
ARRA - 2009 CDBG ARRA Entitlement Grants (CDBG-R), Recovery Act	14.253	B-09-UY-39-0001	42,642
Total CDBG - Entitlement Grants Cluster			24,436,143
CDBG / State's Program and Non-Entitlement Grants:			
2009 State NSP Project Plan	14.228	B-Z-08-246-1	119,601
Emergency Solutions Grant Program:			
Emergency Shelter Grants Program (ESG) 2011	14.231	S-11-UC-39-0001	100,219
Emergency Solutions Grant Program (ESG) 2012	14.231	S-12-UC-39-0001	330,442
Emergency Solutions Grant Program (ESG) 2013	14.231	S-13-UC-39-0001	10,818
Emergency Solutions Grant Program (ESG)	14.231	E-12-MC-30-0004	962,797
Housing Stability 2011	14.231	B-K-11-1DD-1	134,680
Total CFDA # 14.231			1,538,956
Supportive Housing Program:			
SHP-11 Domestic Violence Center	14.235	OH16B70-2030	62,839
SHP-12 Domestic Violence Center	14.235	OH16B70-2030	23,194
SHP-11 SA Pass Transitional	14.235	OH0053B5E020801	471,644
SHP-11 SA Pass Transitional	14.235	OH0053B5E020801	100,780
SHP-11 SA Zelma George	14.235	OH0073B5E020802	23,913
SHP-12 SA Zelma George	14.235	OH0073L5E021205	171,403
SHP-11 HEP	14.235	OH0070B5E021003	177,894
SHP-12 HEP	14.235	OH0070L5E021205	178,399
SHP -11 PASS Supportive	14.235	OH0052B5E020801	185,804
SHP -12 PASS Supportive	14.235	OH0052L5E021205	92,255
Total CFDA # 14.235			1,488,125

See the accompanying Notes to this Schedule.

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)			
<i>Direct Programs:(Continued)</i>			
Shelter Plus Care:			
Shelter Plus Care FY 2011 - Renewal - SRA	14.238	OH0278C5E021103	1,558,438
Shelter Plus Care FY 2012 - Renewal - TRA	14.238	OH0278L5E021204	197,633
Shelter Plus Care FY 2007 - SRA - 5 yr	14.238	OH16C70-2001	321,844
Shelter Plus Care FY 2008 - SRA - 5 yr	14.238	OH0035C5E020800	318,736
Shelter Plus Care FY 2009 - SRA - 5 yr	14.238	OH0310C5E020900	227,260
Shelter Plus Care FY 2011 Renewal - SRA	14.238	OH0060C5E021114	3,504,277
Shelter Plus Care FY 2012 Renewal - TRA	14.238	OH0060L5E021205	7,141,900
Shelter Plus Care FY 2010 - TRA	14.238	OH0370C5E021000	75,264
Total CFDA # 14.238			<u>13,345,352</u>
Home Investment Partnerships Program (HOME):			
Home 1996	14.239	M-96-DC-39-0216	452
Home ADM Operations 2006	14.239	M-03-DC-39-0216	13,957
Home 2009	14.239	M-09-DC-39-0216	247,266
Home 2010	14.239	M-10-DC-39-0216	333,505
Home 2011	14.239	M-11-DC-39-0216	583,428
Home 2012	14.239	M-12-DC-39-0216	1,222,821
Home 2013	14.239	M-13-DC-39-0216	942
Home Program Loans (FY 2013 Beg Bal Loans Receivable)	14.239		11,766,943
Total CFDA # 14.239			<u>14,169,314</u>
CDBG / Brownfields Economic Development Initiative:			
HUD Section 108	14.246	B-94-UC-39-0001	551,073
ARRA- Neighborhood Stabilization Program, Recovery Act:			
2010 NSP2 admin	14.256	B-09-CN-OH-0032	281,686
<i>Passed through the Cuyahoga County Board of Health.</i>			
Healthy Homes Demonstration Grants:			
2011 Healthy Homes Initiative Grants	14.901	OHLHD0218-10	51,129
2011 Lead Hazard Reduction Demonstration Grant	14.905	OHLHD0218-10	848,938
Lead Hazard Reduction Grant-Subgrantee	14.905		14,572
			<u>863,510</u>
Total U.S. Department of Housing and Urban Development			<u>56,844,889</u>
U.S. DEPARTMENT OF JUSTICE:			
<i>Direct Programs:</i>			
Violence Against Women Act Court Training and Improvement Grants:			
Victim Safety Enhancement	16.013	2011-WC-AX-K019	115,580
Drug Court Discretionary Grant Program:			
DOJ/BJA Adult Drug Court Opiate FY12-14	16.585	2011-DX-BX-0119	136,327
Bulletproof Vest Partnership Program	16.607	NA	1,461
ARRA-Public Safety Partnership and Community, Recovery Act:			
Child Sexual Predator Grant Program	16.710	2010-CSWX-0007	79,366
Cops Hiring Program 2012/2015	16.710	2012-UL-WX-0021	5,318
Total CFDA # 16.710			<u>84,684</u>

See the accompanying Notes to this Schedule.

(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF JUSTICE: (CONTINUED)			
<i>Direct Programs: (Continued)</i>			
Reduction and Prevention of Children's Exposure to Violence: Child Exposed to Violence Demo PHSI	16.730	2010-MU-MUK-001	972,832
Supervised Visitation, Safe Havens for Children: Safe Havens: Visitation & Exchange Program	16.527	2011-CW-AX-K004	32,194
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Domestic Violence Homicide Prevention Project	16.590	2013-HI-AX-K003	79,654
Family Justice Center Project - 09/2011	16.590	2009-WE-AX-0043	471,695
Total CFDA # 16.590			551,349
DNA Backlog Reduction Program	16.741	2011-DN-BX-K445	3,324
DNA Backlog Reduction Program	16.741	2011-DN-BX-K445	70,524
Total CFDA # 16.741			73,848
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-PC-NFS-7807	(1,962)
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2012-PC-NFS-7807	14,710
Total CFDA # 16.742			12,748
Missing Children's Assistance: Internet Crimes Against Children FY 09	16.543	2009-MC-CX-K032	1,424
Internet Crimes Against Children FY 11-12	16.543	2011-MC-CX-K026	423,579
Total CFDA # 16.543			425,003
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	84,368
Edward Byrne Memorial Justice Assistance Grant Program: JAG Asst Justice 09-13	16.738	2010-DJ-BX-0251	151,943
JAG Asst Justice 09-13	16.738	2011-DJ-BX-3241	32,295
Total CFDA # 16.738			184,238
Second Chance Act Prisoner Reentry Initiative: Second Chance Adult offender Reentry	16.812	2011-CZ-BX-0027	261,839
Second Chance Adult Reentry Demc	16.812	2012-CZ-BX-0002	572,091
Project Restore Program 2010/2011	16.812	2010-CZ-BX-0113	225,447
Total CFDA # 16.812			1,059,377
<i>Passed Through the Ohio Attorney General's Office:</i>			
<i>Crime Victim Assistance:</i>			
Voca Children Who Witness Violence 2012	16.575	2012-ADSCE471	6,303
Voca Children Who Witness Violence 2013	16.575	2013-ADSCE471	52,690
Total CFDA # 16.575			58,993
<i>Passed Through the Ohio Department of Public Safety:</i>			
<i>Violence Against Women Formula Grants:</i>			
FY 2011 VAWA Block Grant	16.588	2010-WF-RPU-0768	68,411
FY 2012 VAWA Block Grant	16.588	2011-WF-RPU-0769	111,457
FY 2013 VAWA Block Grant	16.588	2012-WF-RPU-0768	327,970
FY 2011 VAWA Administration	16.588	2010-WF-ADM-8668	754
FY 2012 VAWA Administration	16.588	2011-WF-ADM-8668	3,200
FY 2013 VAWA Administration	16.588	2012-RPU-ADM-8668	13,586
Total CFDA # 16.588			525,378
Edward Byrne Memorial Justice Assistance Grant Program: OCJS JAG / PSI GRANT	16.738	2011-JG-CO1-6924	3,312
OCJS JAG / PSI GRANT	16.738	2012-JG-CO1-6924	44,165
Total CFDA # 16.738			47,477

See the accompanying Notes to this Schedule.

(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF JUSTICE: (CONTINUED)			
<i>Passed Through the Ohio Department of Youth Services:</i>			
<i>Juvenile Accountability Block Grants:</i>			
2011 JAIBG Block Grant	16.523	2010-JB-RPU-0700	73
2012 JAIBG Block Grant	16.523	2010-JB-RPU-0700	54,529
2012 JAIBG Block Grant	16.523	2011-JB-RPU-0700	50,693
Total CFDA # 16.523			<u>105,295</u>
<i>Juvenile Justice and Delinquency Prevention Allocation to States:</i>			
JJDP Block Grant FY 2010	16.540	2009-JJ-RPU-0795	(28,584)
JJDP Block Grant FY 2011	16.540	2010-JJ-RPU-0795	53,635
JJDP Block Grant FY 2012	16.540	2011-JJ-RPU-0795	139,842
2011 Cuyahoga JJ Administration	16.540	2010-JJ-ADM-0320	441
2012 Cuyahoga JJ Administration	16.540	2010-JJ-ADM-0321	87
Total CFDA # 16.540			<u>165,421</u>
<i>Passed Through the City of Cleveland:</i>			
ARRA - Edward Byrne Memorial Justice Assistance (JAG) Program, Recovery Act:			
ARRA - Recovery Act-Justice Reform 2009/2013	16.804	2009-SC-B9-0367	402,967
Total U.S. Department of Justice			<u>5,039,540</u>
U.S. DEPARTMENT OF LABOR:			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
<i>WIA Cluster:</i>			
Adult 7/13 - 12/13	17.258	JFSFAP12	207,313
Adult 1/13 - 6/13	17.258	JFSFAP12	1,000,321
Disability Employment Initiative	17.258	JFSFAP13	109,489
Administration 7/13 - 12/13	17.258	JFSFAP13	17,367
Administration 1/13 - 6/13	17.258	JFSFAP13	45,152
Total WIA-Adult			<u>1,379,642</u>
Youth 7/13 - 12/13	17.259	JFSFAP12	1,094,608
Youth 1/13 - 6/13	17.259	JFSFAP12	1,559,587
Administration 7/13 - 12/13	17.259	JFSFAP13	91,698
Administration 1/13 - 6/13	17.259	JFSFAP13	70,395
Total WIA-Youth Activities			<u>2,816,288</u>
Dislocated Worker 7/13 - 12/13	17.278	JFSFAP12	158,208
Dislocated Worker 1/13 - 6/13	17.278	JFSFAP12	368,120
Rapid Response	17.278	JFSFAP13	1,075,010
Adult Under Dislocated Worker	17.278	JFSFAP13	1,740,872
Administration 7/13 - 12/13	17.278	JFSFAP12,13	13,253
Administration 1/13 - 6/13	17.278	JFSFAP12,13	60,874
Total WIA-Dislocated Worker Formula Grants			<u>3,416,337</u>
Total U.S. Department of Labor			<u>7,612,267</u>

See the accompanying Notes to this Schedule.

(Continued)

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Grant Expenditures</u>
U.S. DEPARTMENT OF TRANSPORTATION:			
<i>Passed Through the Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction:</i>			
ODOT - LPA/Bagley/Pleasant Valley Right of Way	20.205	E080 (632)	285,460
ODOT - LPA/Columbus Road Lift Bridge	20.205	E100 (412)	15,425,504
ODOT - LPA/Columbia Rd	20.205	E110 (910)	1,056,799
ODOT - LPA/Eastland Rd and Eastland Bridge No. 27	20.205	E050 (493)	113,749
ODOT - LPA/East 105th/MLK Intersection	20.205	E101 (117)	2,333,758
ODOT - LPA/CEAO Bridge Engineering - 2012	20.205	E120 (262)	125,440
ODOT - LPA/Fitch Road Grade Separation	20.205	E041 (150)	154,632
ODOT - LPA/Royalton Road Design	20.205	E80 (140)	57,654
ODOT - LPA/Ridge Rd - 480 to Memphis	20.205	E070 (645)	1,713,147
ODOT - LPA/Rockside Road - Turney to Broadway	20.205	E110 (186)	2,797,608
ODOT - LPA/Snow/Rockside Road	20.205	E050 (352)	596,945
ODOT - LPA/Snow Rd West 130th to Ridge Rd	20.205	E110 (911)	3,380,340
ODOT - LPA/Stearns Road Project Right of Way	20.205	E060 (391)	99,864
ODOT - LPA/Towpath Trail Project	20.205	E080 (529)	199,917
ODOT - Van Aken Intersection Right of Way	20.205	E090 (125)	1,664,610
Total CFDA # 20.205			<u>30,005,427</u>
 <i>Airport Improvement Program:</i>			
2011 FAA Recons, Rehab Apron A1& B, C& D1	20.106	N/A	292,211
2011 FAA Environmental Assessment	20.106	N/A	251,560
Total CFDA # 20.106			<u>543,771</u>
 <i>State and Community Highway Safety:</i>			
High visibility Enforcement OT 2012	20.600	HVE0-2012-18-00-00-00348	342
High visibility Enforcement OT 2013	20.600	HVE0-2013-18-00-00-00373	65,025
Total CFDA # 20.600			<u>65,367</u>
 <i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i>			
Hazardous Materials Emergency Preparation Training	20.703	HMEOH8016060	24,509
Total U.S. Department of Transportation			<u>30,639,074</u>
 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
<i>Passed Through the Ohio Department of Job and Family Services.</i>			
Training and Technical Assistance - Foster Care	94.009		53,580
Total Corporation for National and Community Service			<u>53,580</u>
 FEDERAL DEPARTMENT OF ARMY U.S. ARMY CORPS OF ENGINEERS			
<i>Direct Program:</i>			
Cuyahoga River Environment Restoration	12.XXX	NA	131,769
Total Federal Department of Army U.S. Army Corps of Engineers			<u>131,769</u>
 FEDERAL DEPARTMENT OF COMMERCE			
<i>Direct Program:</i>			
Investments for Public Works and Economic Development Facilities: 2009 Lakefront Connector Bridge	11.300	06-01-05392	20
Total Federal Department of Commerce			<u>20</u>
 FEDERAL EXECUTIVE OFFICE OF THE PRESIDENT			
<i>Direct Program:</i>			
High Intensity Drug Trafficking Areas Program: HIDTA-HIT Task Force Vehicle Grant	95.001	G130H0001A	18,248
Total Federal Executive Office of the President			<u>18,248</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 275,190,630</u>
See the accompanying Notes to this Schedule.			(Concluded)

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CUYAHOGA COUNTY, OHIO
NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") reflects the expenditures of the primary government of Cuyahoga County, Ohio, under programs financed by the U.S. government for the year ended December 31, 2013. The Schedule has been prepared using the cash basis of accounting. For purposes of the Schedule, federal awards include the following:

- Direct federal awards
- Pass-through funds received from nonfederal organizations made under federally sponsored programs conducted by those organizations.

The information presented in the Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Catalog of Federal Domestic Assistance (CFDA) Numbers or Primary Grant Numbers are presented for those programs for which such numbers are available.

The County's basic financial statements include the operations of MetroHealth System, a discretely presented component unit, which expended \$77,227,881 in federal awards during the year ended December 31, 2013. These expenditures are not included in the accompanying Schedule for the year ended December 31, 2013, because MetroHealth System had a separate audit performed by other auditors in accordance with OMB Circular A-133.

2. LOANS RECEIVABLE

As shown in the table below, the County had loans receivable outstanding at December 31, 2013, under the Community Development Block Grant (CDBG) Entitlement and Home Investment Partnership programs. All of the loans outstanding at December 31, 2013, pertained to federal awards received by the County, or program income associated with these awards, and provided as loans to eligible recipients in prior years. The loan balances detailed below were included in federal expenditures presented in the accompanying Schedule. The loans outstanding at December 31, 2013, under federal grant programs were as follows:

<u>Program Title</u>	<u>Federal CFDA No.</u>	<u>Loan Amounts Outstanding at December 31, 2013</u>
CDBG — Entitlement and (HUD-Administered) Small Cities Cluster	14.218	\$ 12,842,860
CDBG Home Investment Partnership Program	14.239	11,283,013
Total		<u>\$ 24,125,873</u>

3. SUBRECIPIENTS

Certain funds are passed through to subgrantee organizations by the County. Expenditures incurred by the subgrantees and reimbursed by the County are included in the accompanying Schedule. The County records expenditures of Federal awards to subrecipients when paid in cash on the Schedule.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

CUYAHOGA COUNTY, OHIO
NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013
(Continued)

4. MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the federally funded programs. The expenditures of non-Federal matching funds are not included on the Schedule.

5. DISCRETELY PRESENTED COMPONENT UNITS

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

6. COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$44,896. The liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

7. NEGATIVE AMOUNTS

Negative amounts represent adjustments or credits made to amounts reported as expenditures in the current fiscal year or to amounts reported as expenditures in prior years.



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 the 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Cuyahoga County, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014.

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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2013-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2013-002 through 2013-005.

Entity's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014



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 OMB CIRCULAR A-133

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

To the 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) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

The County's basic financial statements include the operations of the MetroHealth System, which expended \$77,227,881 in federal awards which is not included in the County's Schedule of Federal Awards Expenditures for the year ended December 31, 2013. Our audit of Federal awards, described below, did not include the operations of MetroHealth System because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF), Adoption Assistance (Title IV-E) and Foster Care (Title IV-E) Programs

As described in Findings 2013-006 through 2013-009 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
2013-006	93.658 93.659	Foster Care (Title IV-E) Adoption Assistance (Title IV-E)	Activities Allowed or Unallowed
2013-007	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring
2013-009	93.558	Temporary Assistance for Needy Families	Eligibility – Maintenance of Records

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

Qualified Opinion on Temporary Assistance for Needy Families (TANF), Adoption Assistance (Title IV-E) and Foster Care (Title IV-E) Programs

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Temporary Assistance for Needy Families (TANF), Adoption Assistance (Title IV-E) and Foster Care (Title IV-E) Programs* paragraph, Cuyahoga County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Temporary Assistance for Needy Families (TANF), Adoption Assistance (Title IV-E) and Foster Care (Title IV-E) Programs for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Cuyahoga 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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as items 2013-008 and 2013-010. These findings did not require us to modify our compliance opinion on each major federal program.

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

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and a deficiency we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2013-006 and 2013-007 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2013-009 to be a significant deficiency.

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

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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, 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 25, 2014

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the Temporary Assistance for Needy Families (TANF), CFDA# 93.558, Adoption Assistance (Title IV-E), CFDA# 93.659 and the Foster Care (Title IV-E), CFDA# 93.658 federal programs which were qualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Program(list):	<p>Workforce Investment Act (WIA) Cluster: (Adult), CFDA# 17.258 (Youth), CFDA# 17.259 (Dislocated Worker Formula Grants), CFDA# 17.278</p> <p>Temporary Assistance For Needy Families (TANF), CFDA# 93.558</p> <p>Child Support Enforcement (Title IV-D), CFDA# 93.563</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p> <p>Highway Planning and Construction, CFDA# 20.205</p> <p>Shelter Plus Care, CFDA# 14.238</p> <p>Child Care and Development Block Grant, CFDA# 93.575</p>

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

1. SUMMARY OF AUDITOR'S RESULTS		
		Edward Byrne Memorial Justice Assistance Grant, CFDA# 16.738 Edward Byrne Memorial Justice Assistance Grant (JAG) Program (Recovery Act), CFDA# 16.804 Block Grants for Community Mental Health Services, CFDA# 93.958 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), CFDA# 10.561 Violence Against Women Formula Grant, CFDA# 16.588 Energy Efficiency and Conservation Block Grant Program, CFDA# 81.128 Social Services Block Grant (SSBG), CFDA# 93.667 Medical Assistance Program, CFDA# 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

Finding Number	2013-001
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Significant Deficiency – Unreconciled Book Balance Over Bank Balance

The County's accounting system, (FAMIS), generates an Auditor / Treasury reconciliation in order to reconcile the book balance to the bank balance. A review of the December 31, 2013 cash fund balance disclosed the book balance was \$849,893,598 and the bank balance was \$849,207,505, an unreconciled difference of \$686,093. This weakness may result in monies not being properly accounted for and may result in the possible misuse of public monies.

We recommend the County investigate the nature of \$686,093 discrepancy as of December 31, 2013. The Auditor/Treasury should also be performing daily reconciliations to FAMIS and any discrepancies must be followed up in a timely manner.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-001
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(Continued)

County's Response

We agree with the auditor's comments. We believe the variance has occurred due to the Treasury Department and the Fiscal Department having separate systems that are not integrated and key individuals leaving the County without passing on their knowledge. In addition, Internal Audit is in the process of performing an audit of the Treasury Department and Financial Reporting in the Fiscal Department has begun to investigate the cause of the variance and will strive to correct all issues discovered. The County is also in the process of implementing an Enterprise Resource System (ERP) which will integrate these two systems.

Finding Number	2013-002
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Material Noncompliance Finding – Negative Cash Fund Balances

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

As of December 31, 2013, the following funds had negative cash fund balances:

<u>Fund</u>	<u>Amount</u>
Special Revenue Fund:	
Human Services	(\$3,307,253)
Community Development	(4,126,579)
Capital Projects Funds:	
Capital Projects	(40,698)
Road Capital Projects	(26,877)
Internal Service Fund:	
Printing	(542,027)
Central Custodial Services	(657,770)
Postage	(71,531)

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

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

County's Response

We agree with the auditor's comments. The negative cash balances occurred in the Special Revenue Funds due to the timing of grant reimbursements. Other cash balances will be more closely monitored to ensure negative cash balances do not occur and internal service funds will be reimbursed on a timely basis.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-003
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Material Noncompliance Finding – Appropriations Exceeded Total Estimated Resources

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

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources as of December 31, 2013:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$202,328,279	\$239,372,330	(\$37,044,051)
Alcohol, Drug and Mental Health Board	67,067,181	71,988,435	(4,921,254)
Children Services	101,380,337	106,571,479	(5,191,142)
Cuyahoga Support Enforcement	33,143,691	35,804,961	(2,661,270)
Community Development	28,522,529	58,307,955	(29,785,426)
Treatment Alternatives for Safer Communities	521,409	1,887,037	(1,365,628)
Victim Assistance	2,352,981	3,274,249	(921,268)
Youth Services	4,455,734	9,899,048	(5,443,314)
Other Judicial	19,878,903	19,956,230	(77,327)
Other Health and Safety	18,568,794	23,815,828	(5,247,034)
Other Public Works	795,216	2,963,557	(2,168,341)
Other Social Services	3,418,258	5,441,116	(2,022,858)
Litter Prevention and Recycling	11,652	97,414	(85,762)
Alcohol, Drug and Mental Health Board Grants	590,824	3,282,451	(2,691,627)
Capital Projects	(9,609,890)	51,599,313	(61,209,203)
Road Capital Projects	(2,222,589)	64,637,582	(66,860,171)
Printing	4,117,789	4,939,319	(821,530)
Postage	1,739,717	1,782,529	(42,812)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-003
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(Continued)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2013:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$240,257,535	\$240,573,521	(\$315,986)
Alcohol, Drug and Mental Health Board	68,372,919	71,988,435	(3,615,516)
Cuyahoga Support Enforcement	33,143,691	34,222,969	(1,079,278)
Community Development	28,739,827	76,908,251	(48,168,424)
Treatment Alternatives for Safer Communities	1,133,055	1,804,431	(671,376)
Victims Assistance	2,388,248	3,134,517	(746,269)
Youth Services	4,455,734	9,899,048	(5,443,314)
Other Health and Safety	22,006,000	29,605,112	(7,599,112)
Other Public Works	795,216	2,963,557	(2,168,341)
Other Social Services	4,176,564	5,239,830	(1,063,266)
Litter Prevention and Recycling	11,652	97,414	(85,762)
Alcohol, Drug and Mental Health Board Grants	590,824	3,282,451	(2,691,627)
Capital Projects	(9,609,890)	51,599,313	(61,209,203)
Road Capital Projects	(2,222,589)	64,637,582	(66,860,171)
Postage	1,818,453	1,882,529	(64,076)

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

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

County's Response

We agree with the auditor's comments. The County is working towards modifying budgetary practices to ensure appropriations do not exceed estimated resources.

Finding Number	2013-004
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Material Noncompliance Finding – Proper Certification of Funds

Ohio Revised Code § 5705.41(D)(1) prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-004
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(Continued)

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

The fiscal officer did not certify there were sufficient funds to meet any obligation for 17 of the 20 expenditures tested.

This weakness is resulting in obligations being entered without the certification of funds being performed.

We recommend the fiscal officer certify the availability of funds for all transactions prior to entering into the obligation. In order to maximize efficiencies, the County and the independent Boards should consider following standardized procedures when processing expenditures.

County's Response

We agree with the auditor's comments. The Fiscal Officer began certifying contracts in September 2013. Financial Services staff does check that proper budget is available before encumbering funds. The County is also planning to modify its certification procedures with the implementation of an Enterprise Resource System (ERP) which will incorporate this procedure.

Finding Number	2013-005
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Material Noncompliance Finding – Expenditures Plus Encumbrances in Excess of Appropriations

Ohio Rev. Code § 5705.41(B) prohibits a subdivision from making an expenditure of money unless it has been appropriated as provided in Chapter 5705 of the Revised Code.

As of December 31, 2013, the following funds had expenditures plus encumbrances in excess of appropriations:

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>General Fund</i>			
General Government -			
Legislative and Executive:			
Electronic Voting Consultation:			
Capital Outlay	\$31,892	\$40,892	(\$9,000)
County Council:			
Personal Services	1,418,101	1,423,627	(5,526)
Property Management:			
Other	4,631,864	4,634,615	(2,751)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
	(Continued)		
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Administration-Fiscal Services:			
Other	\$171,619	\$180,222	(\$8,603)
Office of Budget and Management - Fiscal Services:			
Other	148,411	209,089	(60,678)
Property Valuations:			
Personal Services	4,783,724	4,890,919	(107,195)
Human Resource Administration:			
Other	471,386	486,541	(15,155)
Information Technology Administration:			
Personal Services	1,421,861	1,626,023	(204,162)
Other	1,917,598	1,948,537	(30,939)
Capital Outlay	2,460	2,667	(207)
Web and Multi-Media Development:			
Personal Services	1,883,676	1,887,581	(3,905)
WAN Services:			
Other	2,725,503	2,732,428	(6,925)
Communication Services:			
Personal Services	477,421	480,264	(2,843)
Information Technology:			
Capital Outlay	2,025,514	2,035,145	(9,631)
Fiscal Certificate of Title Administration - Records and Licenses:			
Personal Services	2,923,534	2,930,750	(7,216)
Other	1,229,549	1,353,030	(123,481)
Soldiers and Sailors Monument:			
Other	47,942	99,267	(51,325)
General Government - Judicial:			
Judicial General:			
Capital Outlay	640,136	660,779	(20,643)
Central Scheduling:			
Personal Services	6,569,072	6,582,751	(13,679)
Probation:			
Personal Services	10,205,100	10,661,521	(456,421)
Domestic Relations:			
Other	987,229	996,312	(9,083)
Capital Outlay	13,332	14,919	(1,587)
Bureau of Support:			
Personal Services	3,075,393	3,150,208	(74,815)
Other	576,526	751,204	(174,678)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
(Continued)			
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Justice Affairs Administration:			
Personal Services	\$718,835	\$782,541	(\$63,706)
Capital Outlay	1,387	2,265	(878)
Juvenile Court Administration:			
Personal Services	1,559,525	1,675,930	(116,405)
Juvenile Court Child Support:			
Personal Services	3,093,178	3,256,265	(163,087)
Law Department:			
Other	400,583	424,628	(24,045)
Probate Court:			
Personal Services	4,340,131	4,366,626	(26,495)
Other	1,307,823	1,329,044	(21,221)
General Office:			
Other	3,547,710	3,761,548	(213,838)
Capital Outlay	255,588	277,441	(21,853)
Law Enforcement Sheriff:			
Other	981,519	1,296,220	(314,701)
Jail Operations - Sheriff:			
Personal Services	44,815,677	46,157,849	(1,342,172)
Other	15,758,720	19,592,803	(3,834,083)
Sheriff Operations:			
Personal Services	4,883,843	5,026,624	(142,781)
Social Services:			
College Savings Program:			
Other	0	1,832,540	(1,832,540)
Community Development:			
Economic Development:			
Personal Services	1,034,749	1,129,076	(94,327)
Casino Tax Fund:			
Other	3,000,000	4,500,000	(1,500,000)
Debt Service:			
Gateway:			
Principal Retirement	250,000	500,000	(250,000)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
(Continued)			
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Human Services			
Social Services:			
Foster Homes:			
Other	\$91,816	\$212,196	(\$120,380)
Tapestry System of Care - Children and Family Services:			
Other	7,569,553	7,675,265	(105,712)
Work First Services:			
Other	19,089,360	19,943,057	(853,697)
Southgate:			
Personal Services	4,109,151	4,277,702	(168,551)
Ohio City:			
Personal Services	3,682,782	3,697,588	(14,806)
Quincy Place:			
Personal Services	4,673,560	4,736,549	(62,989)
Veteran Employment Building:			
Capital Outlay	0	37,591	(37,591)
West Shore:			
Personal Services	4,280,058	4,376,276	(96,218)
Office of the Director:			
Capital Outlay	12,890	17,974	(5,084)
Management Services:			
Capital Outlay	2,065	13,095	(11,030)
Information and Outreach Services:			
Personal Services	453,341	520,415	(67,074)
Options Program:			
Personal Services	1,396,079	1,435,005	(38,926)
Other	3,104,370	3,207,014	(102,644)
Family and Children First:			
Other	7,568,181	7,869,097	(300,916)
Health and Human Services Levy			
General Government - Judicial:			
Legal Services:			
Other	3,081,407	3,092,452	(11,045)
Community Social Services:			
Other	5,033,581	5,094,716	(61,135)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
(Continued)			
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Detention Home:			
Personal Services	\$546,328	\$626,441	(\$80,113)
Youth and Family:			
Personal Services	795,932	821,406	(25,474)
Common Pleas Subsidy:			
Other	(1)	14,151	(14,152)
<i>Sanitary Engineer</i>			
Other	15,641,861	16,608,296	(966,435)
<i>Motor Vehicle Gas Tax</i>			
Public Works:			
Construction Engineer and Test Lab:			
Capital Outlay	27,096	55,099	(28,003)
<i>Real Estate Assessment</i>			
General Government - Legislative and Executive:			
Board of Revision:			
Personal Services	3,186,667	3,259,363	(72,696)
Tax Assessment Contractual Services:			
Other	8,703,530	9,026,232	(322,702)
<i>Delinquent Real Estate Assessment</i>			
General Government - Legislative and Executive:			
Tax Collections:			
Personal Services	968,377	1,014,869	(46,492)
General Government - Judicial:			
Delinquent Real Estate Tax Assessment:			
Other	1,625,912	1,785,939	(160,027)
<i>Court</i>			
General Government - Judicial:			
Clerk of Courts Computerization:			
Other	734,957	858,547	(123,590)
Sheriff:			
Personal Services	173,679	175,573	(1,894)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
(Continued)			
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Solid Waste</i>			
Public Works:			
Municipal Grants:			
Other	\$200,000	\$203,861	(\$3,861)
<i>Community Development</i>			
Community Development:			
2008 Neighborhood Stabilization:			
Other	184,749	185,215	(466)
Shelter and Care Renewal:			
Other	13,415,793	14,243,865	(828,072)
2011 Lead Hazard Reduction Grant:			
Other	1,298,355	1,357,226	(58,871)
2011 Neighborhood Stabilization:			
Other	1,371,898	1,697,852	(325,954)
Home 2011:			
Other	808,141	917,074	(108,933)
2011 NSP 3 Administration:			
Other	1,896,287	2,028,237	(131,950)
Pass Transitional:			
Other	953,350	999,143	(45,793)
Home 1996:			
Other	322	452	(130)
Shelter and Care Unit:			
Other	294,049	294,703	(654)
Home Weatherization Assistance 2012:			
Personal Services	131,701	183,534	(51,833)
Shelter and Care 2008 Zelma George:			
Other	179,641	195,316	(15,675)
Shelter and Care Home Program:			
Other	512,723	529,644	(16,921)
Shelter and Care 2009:			
Other	908,116	934,041	(25,925)
Shelter and Care Renewal:			
Other	2,195,948	2,324,280	(128,332)
CDBG Year 38 2012:			
Other	3,076,868	3,146,291	(69,423)
Shelter and Care - Pass Supportive:			
Other	429,611	451,352	(21,741)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Shelter and Care 2008:			
Other	\$862,129	\$904,173	(\$42,044)
Shelter and Care 2007:			
Other	286,111	339,808	(53,697)
EECBG Block Grant:			
Other	1,443,377	1,463,378	(20,001)
2010 Neighborhood Stabilization:			
Other	210,008	264,029	(54,021)
2009 CDBG-R ARRA:			
Other	0	42,642	(42,642)
<i>Other Community Development</i>			
Community Development:			
Cuyahoga River Environmental:			
Other	178,926	179,012	(86)
<i>Treatment Alternatives for Safer Communities</i>			
General Government - Judicial:			
Health and Human Services:			
Personal Services	198,767	238,183	(39,416)
Other	289,735	354,944	(65,209)
Treatment Alternative Street Crime:			
Other	13,602	13,669	(67)
<i>Victim Assistance</i>			
General Government - Judicial:			
Victim Safety Enhancement:			
Other	47,382	49,377	(1,995)
Violence Against Women Act Administration Grant:			
Personal Services	15,267	19,939	(4,672)
<i>Youth Services</i>			
General Government - Judicial:			
Youth Services Subsidy:			
Other	1,962,341	2,035,088	(72,747)
<i>Other Judicial</i>			
General Government - Judicial:			
Law Library Board:			
Personal Services	233,863	234,800	(937)
Other	330,344	355,994	(25,650)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Inspector General Vendor Fees:			
Other	\$0	\$100	(\$100)
Administration Title IV-E Juvenile Court:			
Other	1,044,500	1,381,408	(336,908)
Custody Mediation:			
Other	54,985	248,057	(193,072)
High Visibility Enforcement:			
Other	2,921	3,263	(342)
2011 Second Chance Act Adult Offender:			
Other	262,323	268,693	(6,370)
Child Exposed to Violence:			
Other	1,634,660	1,674,927	(40,267)
Probation Improvement Incentive:			
Other	377,132	398,335	(21,203)
Internet Crimes Against Children:			
Other	94,069	99,751	(5,682)
CCA 408 Jail Misdemeanant:			
Other	764,133	804,100	(39,967)
CCA 407 Felony Program:			
Other	1,499,339	1,528,106	(28,767)
JAIBG Block Grant:			
Personal Services	9,019	10,213	(1,194)
<i>Other Health and Safety</i>			
Health and Safety:			
Emergency Management:			
Capital Outlay	6,552	7,902	(1,350)
Fatherhood Initiative:			
Personal Services	129,202	133,321	(4,119)
Northeast Ohio Regional Fusion Center 2009:			
Other	118,784	132,029	(13,245)
Urban Area Security Initiative:			
Capital Outlay	1,447,731	1,460,652	(12,921)
Port Security Grant:			
Personal Services	31,608	34,121	(2,513)
State Homeland Security:			
Capital Outlay	589,293	609,906	(20,613)

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

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

Finding Number	2013-005		
<u>Fund</u>	<u>Appropriations Plus Prior Year Encumbrances</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
<i>Other Social Services</i>			
Social Services:			
Invest in Children Administrative Services:			
Other	\$0	\$206,428	(\$206,428)
Invest in Children Early Intervention:			
Other	69,196	134,532	(65,336)
<i>Alcohol, Drug and Mental Health Board Grants</i>			
Health and Safety:			
Call Center Program:			
Other	617,695	644,895	(27,200)
Statewide Pathways:			
Other	1,526,769	1,569,797	(43,028)
<i>Capital Projects</i>			
Capital Outlay:			
Forensic Science Lab Capital:			
Capital Outlay	880,536	886,004	(5,468)
Capital Project Future Debt Service			
Other	22,072,001	22,238,497	(166,496)
Capital Outlay	22,706,968	22,803,528	(96,560)
<i>Central Custodial Services</i>			
Other	22,239,733	26,577,098	(4,337,365)
<i>Data Processing</i>			
Other	459,336	845,821	(386,485)
<i>Printing</i>			
Other	4,406,841	4,425,660	(18,819)
<i>Health Insurance</i>			
Personal Services	422,107	433,002	(10,895)

This weakness may result in the County spending more than their available resources.

We recommend the County compare appropriations with expenditures plus encumbrances on a regular basis to ensure appropriations are not exceeded.

County's Response

We agree with the auditor's comments. The County is working towards modifying budgetary practices to ensure expenditures plus encumbrances do not exceed appropriations plus prior year encumbrances. The County is also implementing an Enterprise Resource System (ERP) which will automate much of the budgetary process and reduce the instances where this occurs.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-006
CFDA Title and Number	Adoption Assistance, CFDA #93.659 Foster Care, CFDA #93.658
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Material Weakness, Material Noncompliance, Activities Allowed or Unallowed Finding

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

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

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

A test of 40 transactions for the Adoption Assistance, CFDA #93.659, and the Foster Care, CFDA #93.658, federal programs disclosed five instances in which the Social Services RMS Coordinator did not review and approve by accepting all observation moment responses within forty-eight hours. Timely RMS coordinator approval within forty-eight hours is essential in ensuring that workers are accurately coding the sample, and if needed, make any corrections in a timely manner.

We recommend the Social Services RMS Coordinator review and approve by accepting all observation moment responses within forty-eight hours.

County's Response

We agree with the auditor's comments. The Social Services RMS coordinator works four ten hour days a week which causes the approval process to exceed the forty-eight hours. The Department of Children and Family Services will designate an alternate to review and approve all observation moment responses in the Social Services RMS coordinator's absence to ensure the forty-eight hour requirement is met.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-007
CFDA Title and Number	Temporary Assistance for Needy Families (TANF), CFDA# 93.558
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Material Weakness, Material Noncompliance, Subrecipient Monitoring Finding

45 CFR Subtitle A § 92.40 Monitoring and reporting program performance states:

- (a) *Monitoring by grantees.* Grantees are responsible for managing the day to day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

The County JFS allowed the subrecipients to determine eligibility for services. As such, the County JFS should stipulate within each contract the eligibility criteria. Furthermore, the County JFS should monitor the sub-recipients to help ensure eligibility is properly determined and services are provided only to eligible recipients

During 2013, the County contracted with Youth Opportunities Unlimited, a sub-recipient, to provide services for TANF recipients through the Summer Youth Employment Program. The contract was for the period May 15, 2013 through August 31, 2013 and they were paid \$4,669,176. The County did not monitor the contract to help ensure services for the Summer Youth Employment Program were administered to eligible participants since the case file reviews were not completed until July 30, 2014, eleven months after the program ended. This weakness may result in recipients receiving federal monies when they are not eligible.

We recommend the County monitor the contracts with subrecipients on a regular basis during the contract period to help ensure services are administered to eligible participants.

County's Response

We agree with the auditor's comments. The 2013 Summer Youth Employment Program (SYEP) was an intense, short-term program serving a high volume of youth, over 2,600. Cuyahoga Job and Family Services provided eligibility training for the subrecipient's staff on April 19, 2013, that accompanied detailed TANF Program Application and Eligibility Determination Instructions. An informal review of their files on June 20, 2013, verified that proper eligibility determination and file documentation were being followed. Due to competing activities, the final file review was delayed until July 30, 2014.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-008
CFDA Title and Number	Highway Planning and Construction (Federal-Aid Highway Program), CFDA #20.205
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Transportation
Pass-Through Agency	Ohio Department of Transportation

Other Federal Noncompliance Finding – Adjustments to the Federal Schedule

A-133.300 includes the following auditee responsibilities.

- (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §___.310.

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

The County does not have any written policies and procedures to help ensure the completeness and accuracy of the amounts reported on the Schedule.

The expenditure amount reported for Highway Planning and Construction federal program was \$25,238,426 while the correct amount was \$30,005,427, a difference of \$4,767,001. Management made the necessary adjustment to the Schedule.

There were similar errors in the following non-major programs and Management made the necessary adjustment to the Schedule:

Federal Program	CFDA #	Amount Reported	Corrected Amount	Difference
National School Lunch Program	10.555	\$724,119	\$462,147	\$261,972
School Breakfast Program	10.553	0	271,168	271,168

We recommend written policies and procedures be developed detailing the process to be followed when preparing the Schedule. The procedures should document the names of the employees responsible for calculating and verifying the amounts to be reported on the Schedule by CFDA number.

County's Response:

We agree with the auditor's comments. The County will work on developing procedures to ensure federal programs are properly reported. The County also has plans to develop a grant coordinator within the Fiscal Department to oversee grant reporting for the County.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-009
CFDA Title and Number	Temporary Assistance for Needy Families (TANF), CFDA# 93.558
Federal Award Number / Year	2013
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Significant Deficiency, Material Noncompliance, Eligibility - Maintenance of Records Finding

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

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

The CCDJFS is responsible for maintaining case files and all pertinent support documentation to provide evidence that control procedures have been performed by the County over the TANF PRC Program, to provide back-up documentation regarding eligibility and other case activity, and to substantiate the CCDJFS is complying with federal rules and regulations.

During a test of 40 case files, we noted the following:

- One instance (2.5%) in which the PRC Application containing the applicant's signature was not maintained by CCDJFS in the electronic case files.
- One instance (2.5%) in which the "Notice of Decision of Your Application For PRC Benefits" was not maintained in the electronic case files.
- Two instances (5%) in which applicants were approved for Prevention, Retention & Contingency payments totaling \$1,507 and \$1,508 when the maximum amount they were eligible for was \$1,500. This resulted in payments of \$7 and \$8 more than they were entitled to.

These weaknesses may result in applicants receiving federal monies when they are not eligible or monies they are entitled to.

We recommend that all required forms be maintained in the electronic file and that controls be established to ensure applicants don't receive more monies than they are entitled to. The PRC applications should also be reviewed and checked for eligibility prior to signing the application for approval.

County's Response

We agree with the auditor's comments. The Department of Job and Family Services will make sure all required forms are maintained in electronic format. Appropriate training and monitoring procedures will be implemented to ensure applicants are approved for the proper amount.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2013
(CONTINUED)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2013-010
-----------------------	-----------------

Other Federal Noncompliance Finding – Filing Deadline

OMB Circular A-133, Subpart C, Section .320(a) requires the County to submit the data collection form described in Section .320(b) and the reporting package described in Section .320(c) within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

OMB Compliance Supplement, Appendix 7 states "II. Granting of Extensions Eliminated - The single audit is a key tool used to drive accountability for Federal awards under ARRA. Due to the importance of single audits and the reliance of Federal agencies on the audit results to monitor accountability for all Federal programs, OMB has advised Federal agencies in Updated Guidance on the American Recovery and Reinvestment Act, dated March 22, 2010 (M-10-14), that they should not grant any extension requests to grantees for fiscal years 2009 through 2011. Federal agencies have either already adopted or are in the process of adopting this policy."

The County did not submit its 2012 and its 2011 Single Audit Reports prior to the deadline noted above. The 2012 Single Audit Report was submitted on February 5, 2014. The 2011 Single Audit Report was submitted on August 15, 2013. The failure to submit timely reports precludes the County from being a low-risk-auditee as described in Section .530, which makes the County ineligible for reduced audit coverage when determining major federal programs.

We recommend the County submit its data collection form and reporting package timely in order to be considered a low-risk-auditee and eligible for reduced audit coverage when determining major programs.

County's Response

We agree with the auditor's comments. With the submission of the 2013 Single Audit Report the County will be in compliance with the reporting deadline.

**CUYAHOGA COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2012-01	Several funds had negative cash fund balances, contrary to Ohio Rev. Code § 5705.10(H).	No	Not Corrected, see finding 2013-002
2012-02	Seven funds had appropriations in excess of total estimated resources, contrary to ORC § 5705.39.	No	Not Corrected, see finding 2013-003
2012-03	The fiscal officer did not certify the availability of funds prior to entering into an obligation, contrary to Ohio Rev. Code § 5705.41(D)(1).	No	Not Corrected, see finding 2013-004
2012-04	As of December 31, 2012, the several funds had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Rev. Code § 5705.41(B).	No	Not Corrected, see finding 2013-005
2012-05	Four federal programs had contracts over \$25,000 and they did not verify they were not suspended or debarred, contrary to 2 CFR 180.305,	No	Partially Corrected, reported in 2013 Management Letter.
2012-06	A test of 40 case files disclosed one instance (2.5%) in which the PRC application containing the supervisory approvals/ sign- offs was not maintained in the electronic case files, one instance (2.5%) in which the "Notice of Decision of Your Application For PRC Benefits" was not maintained in the electronic case files, and One instance (2.5%) in which an applicant was approved for Prevention, Retention & Contingency payments totaling \$1,616 when the amount they were eligible for was \$1,500, contrary to 45 CFR 206.10.	No	Not Corrected, see finding 2013-009
2012-07	As of December 31, 2012, the County earned \$38,978 in interest from the Ed Byrne Memorial Justice Assistance Federal grant but provided no evidence that it had attempted or actually remitted the interest earned to the pass through/federal agency on a quarterly basis. contrary to 31 CFR part 205	Yes	

**CUYAHOGA COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-08	The initial reports the Department of Public Safety and Justice Services filed with the Office of Criminal Justice Services (OCJS) could not be provided. Correspondence with the State agency monitoring the federal program disclosed numerous errors in the reports filed. As a result, OCJS allowed the County to submit a cumulative report, including expenditures, for the period January 1, 2012 through September 30, 2012, contrary to Title 28 CFR 70.52.	No	Partially Corrected, see comment in Management Letter
2012-09	A test of 45 federal expenditures from the federal costs pools disclosed two travel reimbursement forms were not signed-off and approved by the individual's respective supervisor. We also identified four voucher processing forms that were not signed-off by an appropriate supervisor.	Yes	
2012-10	OMB Circular A-133, Subpart C, Section .320(a)(b), the County did not submit its 2011 and its 2010 Single Audit reports prior to the deadline noted above. The 2011 Single Audit Report was submitted on August 15, 2013 and the 2010 Report was submitted on December 14, 2012.	No	Not Corrected, see finding 2013-010

**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
FOR THE YEAR ENDED DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-006	An alternate Social Services RMS Coordinator will be assigned to review and approve observation moment responses in the regular Coordinator's absence.	12/31/14	Najah Miller
2013-007	A review of the 2014 case files will occur in October 2014. Subrecipients will be monitored during the 2015 contract period.	8/31/15	Jim Rohn
2013-008	Policies and procedures will be developed to aid in developing the Schedule.	6/30/15	Amy Baughman
2013-009	Appropriate training and monitoring procedures will be implemented to ensure all required forms are maintained electronically and that PRC applications are reviewed and checked for eligibility prior to signing the application for approval.	12/31/14	Jacquelon Ward
2013-010	The 2013 data collection report will be submitted by the deadline.	9/30/14	Amy Baughman



CUYAHOGA COUNTY Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

About the Cover

Pictured on the cover is the Global Center for Health Innovation.

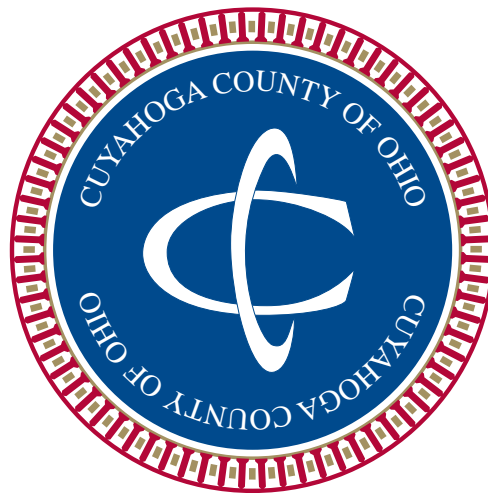
The Northeast Ohio region is home to Cleveland Clinic, University Hospitals, MetroHealth Medical Center, Sisters of Charity Health System and other leading medical institutions. More than 700 bioscience companies call Northeast Ohio home, and Cleveland-area healthcare startups lead the Midwest in attracting investments, bringing in nearly \$200 million in the past two years. The Global Center for Health Innovation taps into the region's global leadership in the medical field to increase exposure for space holders, improving the quality of the audience and enhancing the relevance of space holder programming.

The Global Center for Health Innovation is the only facility in the world that displays the future of health and health care, and will be a catalyst for economic and community impact. Spaces within the Global Center for Health Innovation - filled by top tier companies such as STERIS, Siemens, Johnson Controls, Philips, and HIMSS - showcase the latest research, product development, branding, sales and service results for companies and serve as a spark for medical innovation, education and training programs, and virtual offerings. With the Global Center for Health Innovation as the centerpiece of our world class health-care economy, Northeast Ohio is on its way to becoming the nation's Medical Capital.

Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013



Mark A. Parks, Jr., CPA, MBA
Cuyahoga County Fiscal Officer

Prepared by The Cuyahoga County Fiscal Office:

Amy Baughman, CPA

Controller

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Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013
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CUYAHOGA COUNTY
OFFICE OF THE FISCAL OFFICER
MARK A. PARKS, JR., CPA, MBA – Fiscal Officer

June 30, 2014

**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, 2013. 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 within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Cuyahoga County for 2013. The County Fiscal Office, and in particular, the Financial Reporting Division, is responsible for the completeness, accuracy and fairness of this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive frame-work 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.

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, 2013, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

U.S. Office of Management and Budget Circular A-133 require an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. The 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, 2013 issued by the Auditor of the State of Ohio. The Single Audit, which meets not only Circular A-133 requirements but also those of the American Recovery and Reinvestment Act, is published under separate cover and can be obtained by sending a written request to the County of Cuyahoga Fiscal Office, 2079 East 9th Street, 3rd Floor, Cleveland, Ohio 44115.

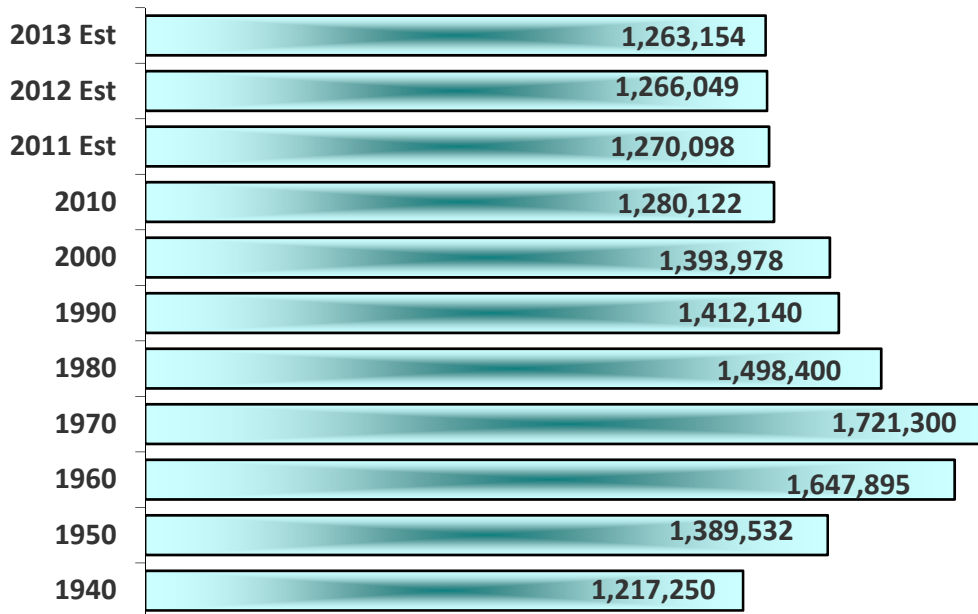
The Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF CUYAHOGA COUNTY

General Information

The County is located on the southern shore of Lake Erie in northeastern Ohio. It covers an area of 458.3 square miles and contains 2 townships and 57 cities and villages, the largest of which is the City of Cleveland, the County seat. The State established the County on February 8, 1808, and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. The County is substantially fully developed and, according to the 2010 census, had a population of 1,280,122, making it the most populous county in the State and the 29th most populous county in the United States. The chart below shows estimated population data since the 2010 census as well as historical census data.

Cuyahoga County Population



* Ohio Department of Development, Office of Strategic Research

As described below, cities, villages, and townships in the County, together with the various special districts and other governmental entities operating in the County, are responsible for many local governmental services and make significant expenditures to provide such services to County residents. The County, nonetheless, has significant responsibilities in the areas of general government, administration of justice, road and bridge maintenance, health care, sanitation, and public assistance and social services. The County also operates wastewater collection and treatment facilities, water lines, parking facilities, an airport, and a computer information system for law enforcement agencies in the County.

Cities and villages in the County provide various services pursuant to statutory authorizations and to the constitutional “home rule” grant of “all powers of local self-government.” Among the services provided and powers generally exercised by cities and villages within the State are the following: 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. Some of these

services and powers may also be provided and exercised by counties, regional water and sewer districts and solid waste management districts.

In addition to the services provided by municipalities (and to some extent, townships) and the educational services provided by the various school districts within the County and State, there are other special districts and governmental entities currently performing various public service functions in the County. These include, among others, the Cleveland Metropolitan Park District (park and recreation facilities and programs), the Greater Cleveland Regional Transit Authority (mass transit), the Cleveland-Cuyahoga County Port Authority (lake port facilities and economic development activities), the Cuyahoga County Community College District (two-year community college), the Cuyahoga County Library District (library facilities), the Cuyahoga County Solid Waste Management District (solid waste management), the Cuyahoga Metropolitan Housing Authority (low-income housing), the Northeast Ohio Regional Sewer District (wastewater collection and treatment) and the Cuyahoga Arts & Culture (support for the arts).

COUNTY GOVERNMENT STRUCTURE

Government Structure Prior to January 1, 2011

Prior to January 1, 2011, a three-member Board of County Commissioners (the Board), elected at large in even-numbered years for four-year overlapping terms, was the primary legislative and executive body of the County. In addition to the County Commissioners, there were eight other elected administrative officials of the County, each of whom was independent within the limits provided by the State statutes affecting the particular office. Those officials, elected to four-year terms, included the County Auditor, County Treasurer, Clerk of Courts, County Recorder, County Engineer, Sheriff, Prosecuting Attorney and Coroner.

Government Structure Effective January 1, 2011

Under the State Constitution, the electors of a county have authority to adopt a charter that provides an organization for their county government that differs from that under State statutes and, under certain circumstances, for the county government to exercise powers in addition to those vested in counties by statute.

On November 6, 2009, the voters of the County adopted a County Charter that changed the form of County government. The Charter eliminated the elected positions of County Commissioners, County Auditor, County Treasurer, County Recorder, Clerk of Courts, County Coroner, County Engineer and Sheriff. In place of the previously elected officers, the Charter provides for an elected County Executive, an elected 11-member County Council (Council) and an elected Prosecuting Attorney. The County Executive and the Prosecuting Attorney are elected by all the voters of the County, and each member of Council is elected by voters in one of 11 districts established by the Charter. Consistently with the authority and requirements provided in the Constitution for charter counties, the Charter provides for the County to exercise all powers vested in and perform all duties imposed upon counties and county officers from time to time by the Constitution and laws of the State, but also powers specifically conferred by the Charter or incidental to those specific powers and all other powers that counties are not prohibited to exercise by the Constitution or laws, including powers that may be concurrently exercised by the County and municipalities.

At an election in November 2010, Ed FitzGerald was elected as the first County Executive for a four-year term commencing January 1, 2011. At that same election, eleven members of the new Council were elected, six members to serve four-year terms and five members to serve two-year terms, all also commencing on January 1, 2011. Beginning with those five members to be elected in 2012 to serve terms commencing January 1, 2013, all members of the Council will be elected to four-year terms.

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

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

The Council holds the legislative power and is the taxing authority of the County. The Council elects a President, has a Clerk and other assistants, and 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.

The County Budget Commission, consisting of the County Executive, the Fiscal Officer and the Prosecuting Attorney, exercises all powers and performs all duties performed by a county budget commission under State law.

Department of Development oversees economic development in the County with a Director of Development appointed by the County Executive, subject to confirmation by Council. An appointed Economic Development Commission is required to present a 5-year economic development plan in June of each year. The County Audit Committee appoints a Director of Internal Audit to provide internal auditing and review County programs for efficiency and effectiveness. County employment practices and the classification of employee positions are monitored by an appointed County Personnel Review Commission.

ECONOMIC OUTLOOK AND CONDITIONS

General Market Demographics

The County is served by diversified transportation facilities including six U.S. highways and seven interstate highways, CSX, Norfolk Southern and Amtrak railroads, four airports and the Port of Cleveland. The City is the headquarters for the Fourth District Federal Reserve Bank, which serves Ohio, the western portion of Pennsylvania and portions of Kentucky and West Virginia. Within the Cleveland metropolitan area are several public and private two-year and four-year colleges and universities, including, among others, Baldwin Wallace University, Case Western Reserve University, Cleveland State University, Cuyahoga Community College, Hiram College, John Carroll University, Kent State

University, Lake Erie College, Lorain County Community College, Notre Dame College, Oberlin College, The University of Akron and Ursuline College.

The area is also noted as the site of many cultural institutions and attractions, including, among others, Severance Hall and Blossom Music Center (winter and summer season homes of The Cleveland Orchestra), The Cleveland Museum of Art, Playhouse Square Center (home of the Great Lakes Theater Festival, the Cleveland Play House and Dance Cleveland), The Cleveland Museum of Natural History, the Rock and Roll Hall of Fame and Museum, the Great Lakes Science Center, the Western Reserve Historical Society (including the History Museum, the Frederick C. Crawford Auto-Aviation Museum and the Library), The Children's Museum of Cleveland and the NASA Lewis Research Center Visitor Center. Other performing and visual arts offerings include the Beck Center, Karamu House, Fairmount Theatre of the Deaf, the Cleveland Public Theatre, the Cleveland Center for Contemporary Art and Spaces Art Gallery. The Cleveland metropolitan area is also served by various recreational facilities. The County's location on Lake Erie and the Cuyahoga River provides a setting for many water recreation facilities and offerings, including the Cleveland Lakefront State Park (five lakeshore locations), many power and sail boat marinas and fishing piers and offshore reefs. 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 the First Energy Stadium (home of the Cleveland Browns). Also available to area residents is the Cleveland Metroparks System, a 21,000-acre, 16 reservation system called the "Emerald Necklace" because it surrounds the City, and the Cuyahoga Valley National Park, a 32,860-acre national park in the County and adjacent Summit County.

The City features the Gateway complex, consisting of Progressive Field (formerly known as Jacobs Field), the home of the Cleveland Indians, Quicken Loans Arena (formerly Gund Arena), the home of the Cleveland Cavaliers and Lake Erie Monsters, and related facilities. The Cleveland Metroparks Zoo, which features multiple wildlife and educational exhibits, is also located in the City. First Energy Stadium, (formerly the Cleveland Browns Stadium), home of the Cleveland Browns, was completed and opened in 1999. That project was financed in part with proceeds from an extended excise tax which has been levied by the County since 2005 pursuant to voter approval obtained in November 1995. That excise tax is to expire in August of 2015. On May 6, 2014, the votes passed an Extension of the Alcohol and Cigarette Sales Tax extending the excise tax for 20 years beginning August 1, 2015. There are 18 hospitals which employ 52,396 full-time-equivalent employees and have a total capacity of 4,282 staffed beds in the County. Public mass transit for the area is provided by the Greater Cleveland Regional Transit Authority.

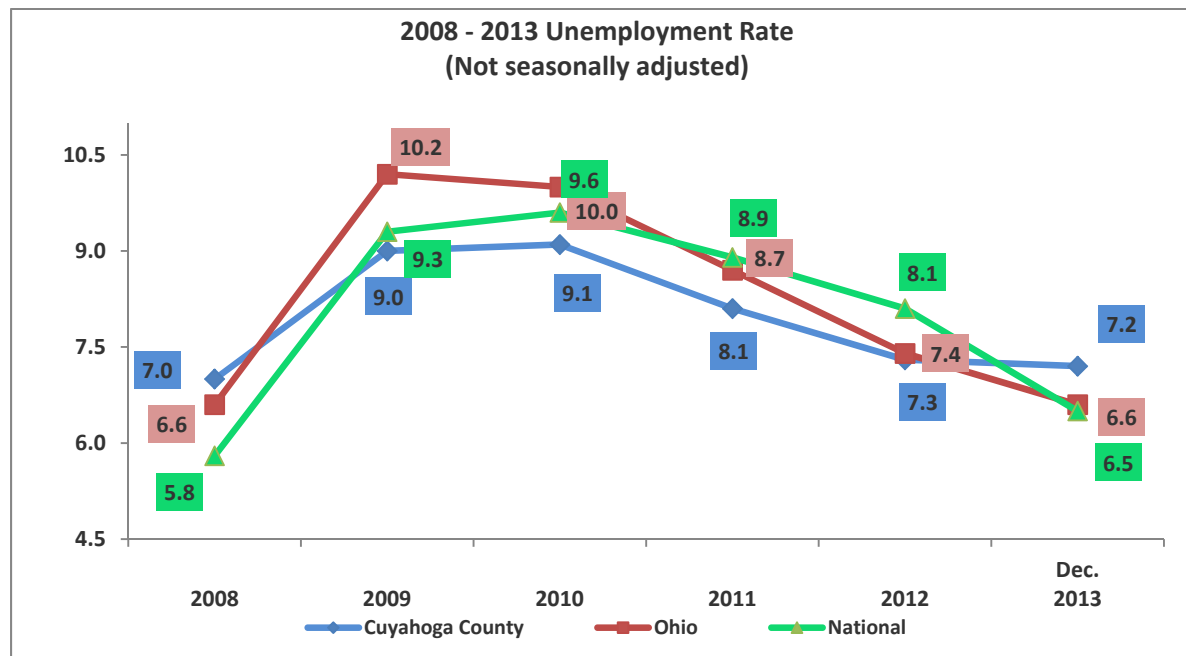
Regional Economic Conditions

The Cleveland-Elyria-Mentor metropolitan area, on the coast of Lake Erie in northeast Ohio, includes Cuyahoga, Geauga, Lake, Lorain, and Medina Counties. The metropolitan area is the 16th largest in the country with a population of 2,891,988. The principal city, Cleveland, is home to the Rock and Roll Hall of Fame and Museum, Inc., and Playhouse Square Center, the largest theater district in the United States outside of New York City. The metropolitan area is moving from a manufacturing hub to a center for education and health services. According to Crain's Cleveland Business, the largest employers are the Cleveland Clinic Health System and University Hospitals, with 33,000 and 15,123 employees, respectively, as of June 30, 2012. In 2010 (the most recent data available), Cleveland Clinic reported an economic impact of \$10.4 billion in the northeast Ohio region, \$3.9 billion in wages and earnings, and directly or indirectly supporting 81,000 jobs. As of January 1, 2013, the estimated population of the metropolitan area was 2.06 million, representing an average annual decrease of 6,275, or 0.2 percent, since April 1, 2010.

Economic conditions in the Cleveland-Elyria-Mentor metropolitan area are improving and began to stabilize after nonfarm payrolls declined from 2007 through 2010. During 2013, nonfarm payrolls decreased by 6,400 jobs, or 0.6 percent, to 1,043,800 jobs compared with the increase of 4,300 jobs, or 0.4 percent, recorded during 2012. Goods producing industries gained 1,600 jobs in manufacturing (+1,400) and mining, logging, and construction (+200). Private service-providing employment decreased 5,800 over the year with losses in professional and business services (-4,800), leisure and hospitality (-100), other services (-800), information (-400), and financial activities (-100). Employment gains were posted in educational and health services (+2,300) and trade, transportation, and utilities (+1,100). Government employment decreased 2,200 throughout local (-2,300) and federal (-100) government. State government added 200 jobs over the year.

The Horseshoe Casino, Cleveland, a \$400 million project, opened in May 2012, adding 750 employees. The Global Center for Health Innovation and Convention Center (GCHI), formerly known as, the Cleveland Medical Mart and Convention Center, a \$465 million development on a 1-million-square-foot campus in downtown Cleveland, opened in June, 2013. The GHCI will feature single-vendor showrooms with an emphasis on technology-based products for contemporary healthcare delivery. The Convention Center hosted 117 events in 2013 with an estimated 93,905 attendees and has already booked 152 events for 2014 with an estimated attendance of 152,289.

Like most of the Counties in Ohio and across the United States, the County continues to feel the effects of the economic recession. According to the United States Department, Bureau of Labor Statistics, the unemployment rate in 2013 was 7.2 percent up from 6.6 percent in 2012.



Housing

In 2013, home prices increased rapidly in many areas of the country. The rate of these increases has already begun to slow. Predictions for 2014 are in the range of 3-5 percent over the past year, home prices rose in 225 of the 276 cities tracked by Clear Capital (a provider of real estate data and analysis). Prices nationwide rose by 10.9 percent. In Cuyahoga County, price increases were 9.6 percent in 2013. The reasons prices will moderate in 2014, include a bit more inventory and less investors. Dr. Stan Humphries, Zillow's chief economist, stated. "In 2014, home value gains will slow down significantly because of higher mortgage rates, more expensive home prices, and more supply created by fewer underwater homeowners and more new construction."

The year 2013 was the "Year of the Tight Inventory" and most likely the number hit bottom. In 2013 buyer demand ramped up but homeowners waited for further price increases and evidence of a solid economic recovery before putting their homes on the market. The year 2014 began with a significant shortage of inventory across the country but the trend is changing. In Cuyahoga County, homes for sale are still at five year lows, but in 2014, home inventory will begin a slow rise as more sellers list their homes for sale.

The prices for single family homes sold in Cuyahoga County increased each month in 2013. In fact, the average sale price for homes in the County in June was the highest they have been in 5 years (since July 2008), up 25 percent since 2008. Home prices for July 2013 were up 10 percent County wide over 2012, which also confirms that we have passed the bottom of the market some time ago.



So far in 2013, Year to Date closed sales transactions (homes that transferred) in through July 2013 were up 11.7 percent over 2012. Across all of Northeast Ohio, sales of single-family homes in Northeast Ohio were 13.3 percent higher in June than a year before (according to the Northeast Ohio listing-service data for 15 counties).

All the key indicators are pointing in the right direction for market recovery with closed transactions up 11.7 percent, Sales prices up 10 percent, and the Days on Market (time to sell a home) down 16 percent. The month's supply of home inventory has been steadily declining and has shifted towards a "Sellers' Market". However, the last few months have seen a slight increase in new listings (although this has been a peak season). The coming year will be most likely a more moderate transition to a normal housing market.

LONG-TERM FINANCIAL PLAN

With the implementation of the new government and the new administration, Cuyahoga County now has a three part approach to long-term financial planning. The County has developed a five year economic development plan. The plan is in accordance with the County Charter Section 7.05 and was codified in Ordinance number 02012-0018. For the first time in its history, Cuyahoga County established a five year economic development plan that defined development priorities and strategies. The plan set forth a new model and charge for making strategic investments across Cuyahoga County that will foster strong, economically sound communities, drive business growth and create jobs and opportunity for residents.

The second part of the long-term financial plan is the Capital Improvement Plan. The fiscal health of the region over the past several years makes the process of completing a capital plan challenging. Every organization requires a plan to make the most efficient use of limited resources. The office of Budget and Management confirms project estimates from departments and produces a five year plan model with the identified funding sources.

Capital Projects typically fall into five categories: maintenance, rehabilitation/reconstruction, expansion/new construction, health and safety equipment, and energy management. The third part of long-term planning is the creation of a five year budget forecast.

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 basis of accounting and their reconciliation can be found in Note 2 of the notes to the financial statements.

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

Casino Revenue Investment Plan

As a County hosting one of four casinos in Ohio, Cuyahoga County receives a portion of annual State casino tax revenue. In his 2012 State of the County address, County Executive FitzGerald proposed that 100 percent of the County's initial share be dedicated to investments in and around downtown Cleveland. The plan seeks to maintain the momentum building in our urban core through recent seminal developments, including the new Horseshoe Casino, the Global Center for Health Innovation and Cleveland Convention Center, and the rising tide of businesses and residents settling in the area. In October 2012, the County Council agreed to dedicate all casino revenue to downtown development through at least June 2016.

Internal Audit

The Department of Internal Audit was established by the citizens of Cuyahoga County in order that financial and performance audits of county offices, departments, and agencies might be conducted in keeping with federal and generally accepted auditing procedures. Section XI of the County Charter places the department under jurisdiction of the County Audit Committee, comprised of the County Fiscal Officer, County Executive, President of the County Council, and two residents of Cuyahoga County.

MAJOR INITIATIVES

Integrity

The voters of Cuyahoga County chartered a new government embodying long-sought reforms after a federal investigation revealed the corruption and mismanagement enabled by the old commissioner system. Accordingly, the County Executive's first priority upon taking office was to restore integrity. The following initiatives were put in place: (1) instituted comprehensive Ethics and Personnel Policies to govern employees; (2) created an Inspector General to investigate ethics violations; (3) created standing boards to publicly vet all contracts and purchases; (4) began posting all contracts online for public scrutiny; and (5) required all county hiring to be competitive and public.

Efficiency

Create a nimble and responsive administration by unifying the scattered agencies of the old system, rationalizing operations, and saving money. For example: (1) centralizing Human Resources allowed us to review every position in the County and reduce our workforce nearly 500 full-time employees in just two years; (2) the consolidated Fiscal Department conducted the six-year property reappraisal for \$10 million less than in 2006; (3) the unified Department of Information Technology saved \$2.3 million annually by revisiting contracts and improving print management; and (4) the comprehensive property inventory conducted by the Department of Public Works culminated in a centralized County headquarters that will save \$139 million over 25 years. The County employees will be moving into the new building starting in July of 2014.

Investment

Resources freed up by reforms were redirected into the improvement and expansion of County services, enabling the County to improve the accessibility of County government by streamlining the tax appeal process and mailing absentee ballot applications to all citizens while making transformational investments in Cuyahoga County's future. For example: (1) increased preventative maintenance on County-managed infrastructure including our roads, bridges, buildings, and sewers; (2) created the \$100 million Western Reserve Fund to widen and deepen our local economic base, without raising taxes; (3) developed an unprecedented College Savings Account Program for every incoming kindergartner in Cuyahoga County; and (4) spearheaded the adoption of modern and emerging technology in every area, from data processing and routine operations to law enforcement to cloud computing to Next Generation 9-1-1.

Regional Collaboration

County resources are also helping local governments cope as unprecedented State and federal budget cuts exacerbate the financial impact of the Great Recession. Every County department is working with the new Department of Regional Collaboration to identify opportunities where our resources and efficiencies of scale can help avert cuts to local services and promote shared services, such as sewer maintenance, web development, pooled health benefits, and the Community Policing Impact Unit. We also united all 59 communities in the County behind the Business Attraction and Anti-Poaching Protocol, an unprecedented effort to improve responsiveness to business and halt mutually destructive poaching.

Other Initiatives

In late 2012, the County selected a bid to construct a new facility at the northeast corner of Prospect Avenue and East 9th Street in downtown Cleveland. The new complex will consolidate nearly 750 employees from the Executive Office, County Council, Fiscal, Human Resources, Development, Inspector General, Planning Commission, Procurement and Diversity, Internal Audit, Information Technology, Human Resource Commission, Public Works, and Public Safety and Justice Services. The new building is designed to be a conveniently centralized location for the public to conduct business and will achieve a Silver LEED certification, with a rooftop garden and numerous improvements to energy efficiency.

The bid also presented an opportunity to simultaneously return the Ameritrust Complex to the private sector and restore a long dormant corner of downtown Cleveland to life. The developer has been selected and committed to redeveloping the entire block-long complex: the iconic rotunda has plans to house a Heinen's grocery store; the Swetland building will include a mixture of apartments, office, and retail; and the Ameritrust tower will be renovated into a hotel and luxury apartments.

Vacating the old administration building will free up land for construction of a 600-plus room Convention Center Hotel – a necessity for the Cleveland Convention Center to play host to a national political convention or an event on the scale of the Great Lakes Expo. As all the results of this move reach fruition in 2014-2016, Cuyahoga County will have been able to transform its straightforward need for a modern space into another step in the rebirth of Greater Cleveland.

In January 2011, the ground was broken for the construction of the Medical Mart and Convention Center, which is now called the Global Center for Health Innovation (GCHI). The convention center portion of the County's \$465 million taxpayer financed project opened in June 2013. GCHI, designed to bring doctors and hospital administrators to Cleveland, to see new medical technology and take continuing-education classes. GCHI is the only project of its kind in the country, since developers in Nashville, Tennessee announced that they have abandoned plans for a medical trade center and plans for a New York facility died in 2011. As previously mentioned, The Center hosted 117 events in 2013 with an estimated 93,905 attendees and has already booked 152 events for 2014 with an estimated attendance of 152,289.

The County Treasurer, through a change in State statute, contracted for the sale of delinquent property tax receivables. A delinquent sale which occurred in 2012 resulted in an additional \$7.7 million of delinquent tax collection. In addition, there was an increase in collections of prior tax delinquencies because taxpayers wished to settle past due taxes with the County rather than deal with a private owner of the receivable. A delinquent property tax sale took place in September 2013 and \$15.8 million was collected.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) awarded us the Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2012. 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 Government Finance Officers Association (GFOA) presented an award of Distinguished Budget Presentation to the County for its biennial budget for the two year period beginning January 1, 2014 as well. This was the tenth consecutive year, and twelfth year that the County has received this prestigious award. 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 one year only.

Acknowledgments

Preparation of this report could not have been accomplished without the dedicated work of the County Controller, Amy Baughman, CPA, and the entire financial reporting staff of the County Fiscal Office. I would like to express appreciation to each member of the financial reporting staff, the staffs of the Budget Commission, the County Treasurer, the Information Technology Center and the Office of Budget and Management. 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 that reads "Mark A. Parks, Jr." with a stylized flourish at the end.

Mark, A. Parks, Jr., CPA, MBA
Fiscal Officer, Cuyahoga County

Cuyahoga County, Ohio

*Principal Officials
December 31, 2013*

Elected Officials

County Council

President, District 9.....C. Ellen Connally
Vice-President, District 3.....Dan Brady
District 1Dave Greenspan
District 2Dale Miller
District 4Chuck Germana
District 5Michael J. Gallagher
District 6Jack Schron
District 7Yvonne M. Conwell
District 8Pernel Jones, Jr.
District 10Julian Rogers (1)
District 11Sunny M. Simon

Other Elected Officials

County Executive.....Edward FitzGerald
County Prosecutor.....Timothy McGinty

Court Elected Officials

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

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

Cuyahoga County, Ohio

*Principal Officials
December 31, 2013*

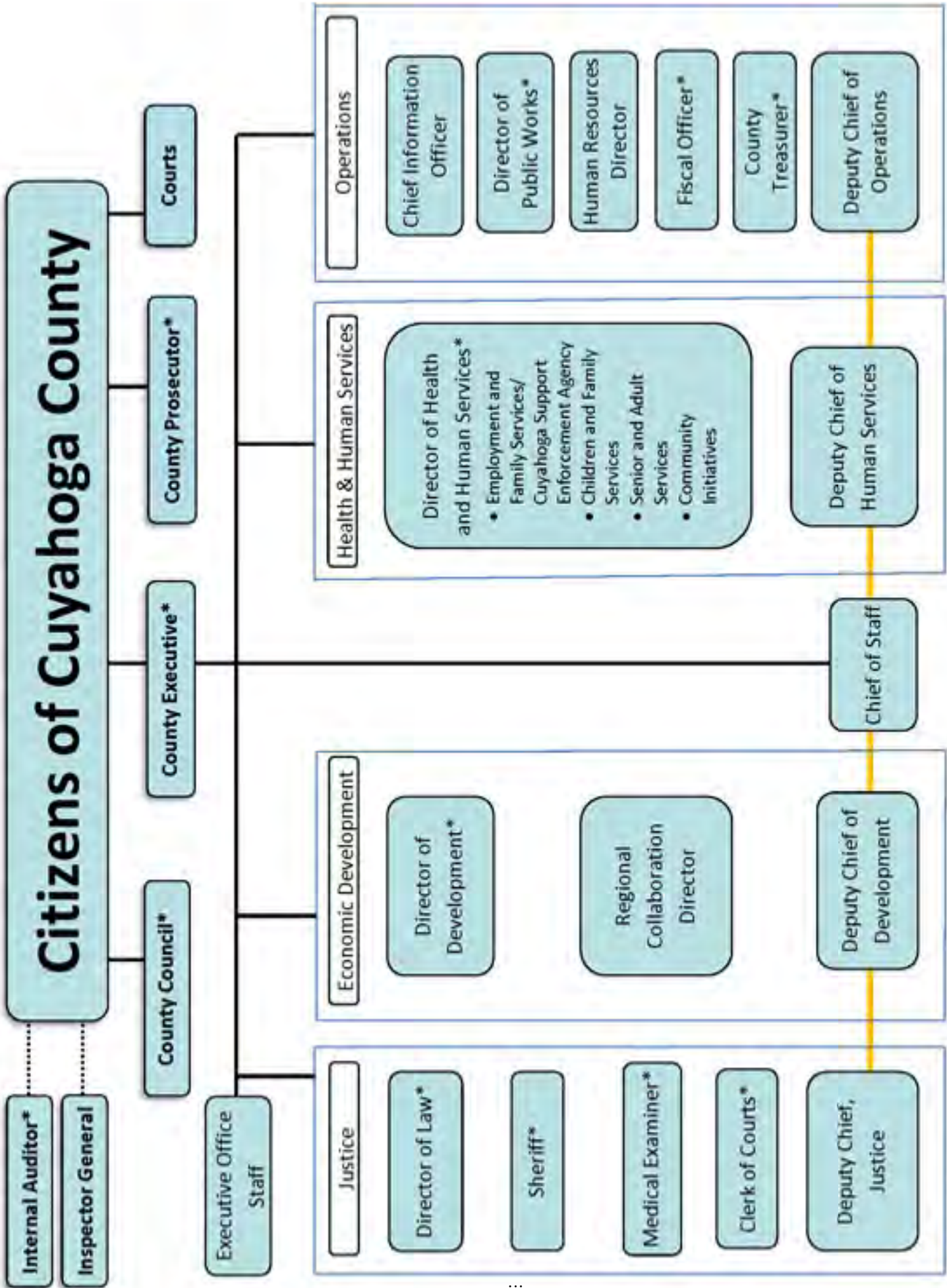
Domestic Relations	Diane M. Palos, Administrative Judge
Judge Leslie Ann Celebrezze	Judge Janet Rath Colaluca
Judge Rosemary Grdina Gold	Judge Cheryl S. Karner
Probate Court	Anthony J. Russo, Presiding Judge
	Judge Laura J. Gallagher
Juvenile Court	Thomas F. O'Malley, Administrative Judge
Judge Patrick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

Appointed Charter Officials

Clerk of Courts.....	Andrea Rocco
County Treasurer	Jeannet Wright (Interim)
Director of Development	Larry Benders
Director of Internal Audit	Valerie Harry, CPA
Director of Law.....	Majeed Makhlof
Director of Health and Human Services	Rick Werner
Director of Public Works	Bonnie Teeuwen
Fiscal Officer	Mark A. Parks, Jr., CPA
Medical Examiner.....	Dr. Thomas Gilson
Sheriff	Frank Bova

(1) Replaced by Anthony Hairston in February 2014

Citizens of Cuyahoga County





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Cuyahoga County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

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Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Cuyahoga County
1219 Ontario Street
Cleveland, Ohio 44113-1657

To the Members of Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cuyahoga County (the County), Ohio, as of and for the year ended December 31, 2013, 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, the MetroHealth System, which is both a major fund and 88 percent, 80 percent, and 95 percent, respectively, of the assets, net position, and revenues of the business-type activities. 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 business-type activities, is based solely on the report of other auditors. We conducted our audit 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 opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund and County Board of Developmental Disabilities Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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

Supplementary and Other Information

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

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

The 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 these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are 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 June 30, 2014, 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 that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2014

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

As management of Cuyahoga County, we offer the readers of Cuyahoga 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, 2013. 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 2013 are as follows:

- Construction completed on the County's new convention facility. The facility, known as the Global Center for Health Innovation (GCHI), is designed to bring buyers and sellers in the medical field together. GCHI is the world's only facility targeted specifically to the medical and health care industries. The GCHI opened in October 2013.
- Reductions in the State 2012-2013 biennium budget led to significant reductions in Medicaid, Flex funding and local government revenues to the County.
- In furtherance of its economic development mission, the County completed the sale of the Ameritrust complex to a private developer for \$27 million.
- Overall, expenses decreased as management continues to diligently plan expenses staying carefully within the County's revenues.

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 2013?" 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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Component Unit – The County includes financial data of the MetroHealth System (the "System"). 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 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 fund and County Board of Developmental Disabilities special revenue funds and Global Center for Health Innovation (GCHI) capital projects funds.

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

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

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

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

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

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

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets						
Current and Other Assets	\$1,653,855	\$1,630,900	\$75,754	\$58,067	\$1,729,609	\$1,688,967
Capital Assets, Net	1,089,523	1,055,680	42,487	53,813	1,132,010	1,109,493
<i>Total Assets</i>	<u>2,743,378</u>	<u>2,686,580</u>	<u>118,241</u>	<u>111,880</u>	<u>2,861,619</u>	<u>2,798,460</u>
Deferred Outflows of Resources	<u>260</u>	<u>520</u>	<u>0</u>	<u>0</u>	<u>260</u>	<u>520</u>
Liabilities						
Current Liabilities	95,714	108,502	1,706	3,775	97,420	112,277
Long-term Liabilities						
Due within one Year	72,077	74,065	719	643	72,796	74,708
Due in More than one Year	1,100,563	1,088,977	16,266	17,241	1,116,829	1,106,218
<i>Total Liabilities</i>	<u>1,268,354</u>	<u>1,271,544</u>	<u>18,691</u>	<u>21,659</u>	<u>1,287,045</u>	<u>1,293,203</u>
Deferred Inflows of Resources	<u>331,240</u>	<u>306,672</u>	<u>0</u>	<u>0</u>	<u>331,240</u>	<u>306,672</u>
Net Position						
Net Investment in						
Capital Assets	396,133	390,459	26,008	36,431	422,141	426,890
Restricted	537,143	543,628	0	0	537,143	543,628
Unrestricted	210,768	174,797	73,542	53,790	284,310	228,587
<i>Total Net Position</i>	<u>\$1,144,044</u>	<u>\$1,108,884</u>	<u>\$99,550</u>	<u>\$90,221</u>	<u>\$1,243,594</u>	<u>\$1,199,105</u>

As one can see from the increase in overall net position, the County was able to provide critical services to County residents while diligently streamlining services and facilities to maximize efficiency for taxpayers. The major increase in capital assets and long-term liabilities is directly related to the County's commitment to undertake major capital projects so that residents can continue to receive high-quality services while positioning the County for future economic growth and prosperity.

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 2013 and 2012:

Cuyahoga County, Ohio
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(Unaudited)

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

	Governmental Activities		Business-Type		Total	
	2013	2012	2013	2012	2013	2012
Program Revenues						
Charges for Services and						
Operating Assessments	\$124,020	\$132,190	\$43,106	\$19,355	\$167,126	\$151,545
Operating Grants, Contributions						
and Interest	408,423	519,348	0	0	408,423	519,348
Capital Grants and Contributions	50,367	41,394	168	257	50,535	41,651
<i>Total Program Revenues</i>	<u>582,810</u>	<u>692,932</u>	<u>43,274</u>	<u>19,612</u>	<u>626,084</u>	<u>712,544</u>
General Revenues						
Property Taxes	302,406	334,195	0	0	302,406	334,195
Sales Taxes	238,595	228,306	0	0	238,595	228,306
Hotel/Lodging Taxes	8,612	7,954	0	0	8,612	7,954
Payments in Lieu of Taxes	2,757	4,609	0	0	2,757	4,609
Grants and Entitlements	35,562	42,469	0	0	35,562	42,469
Unrestricted Contributions	0	648	0	0	0	648
Gain on Sale of Capital Assets	9,933	0	0	0	9,933	0
Interest	5,660	4,938	0	67	5,660	5,005
Other	36,570	20,027	59	104	36,629	20,131
<i>Total General Revenues</i>	<u>640,095</u>	<u>643,146</u>	<u>59</u>	<u>171</u>	<u>640,154</u>	<u>643,317</u>
<i>Total Revenues</i>	<u>1,222,905</u>	<u>1,336,078</u>	<u>43,333</u>	<u>19,783</u>	<u>1,266,238</u>	<u>1,355,861</u>
Program Expenses						
General Government:						
Legislative and Executive	100,601	96,929	0	0	100,601	96,929
Judicial	326,345	335,832	0	0	326,345	335,832
Public Works	79,162	31,405	0	0	79,162	31,405
Health and Safety	119,626	174,875	0	0	119,626	174,875
Social Services	461,481	484,786	0	0	461,481	484,786
Community Development	49,699	53,852	0	0	49,699	53,852
Interest and Fiscal Charges	47,542	55,001	0	0	47,542	55,001
Sanitary Engineer	0	0	20,581	19,864	20,581	19,864
Airport	0	0	1,457	1,922	1,457	1,922
Parking Garage	0	0	13,335	3,542	13,335	3,542
Information Systems	0	0	1,920	1,669	1,920	1,669
<i>Total Program Expenses</i>	<u>1,184,456</u>	<u>1,232,680</u>	<u>37,293</u>	<u>26,997</u>	<u>1,221,749</u>	<u>1,259,677</u>
<i>Increase (Decrease) in Net</i>						
<i> Position before Transfers</i>	38,449	103,398	6,040	(7,214)	44,489	96,184
Transfers	(3,289)	(1,146)	3,289	1,146	0	0
<i>Change in Net Position</i>	<u>35,160</u>	<u>102,252</u>	<u>9,329</u>	<u>(6,068)</u>	<u>44,489</u>	<u>96,184</u>
Net Position Beginning of Year - Restated	<u>1,108,884</u>	<u>1,006,632</u>	<u>90,221</u>	<u>96,289</u>	<u>1,199,105</u>	<u>1,102,921</u>
Net Position End of Year	<u>\$1,144,044</u>	<u>\$1,108,884</u>	<u>\$99,550</u>	<u>\$90,221</u>	<u>\$1,243,594</u>	<u>\$1,199,105</u>

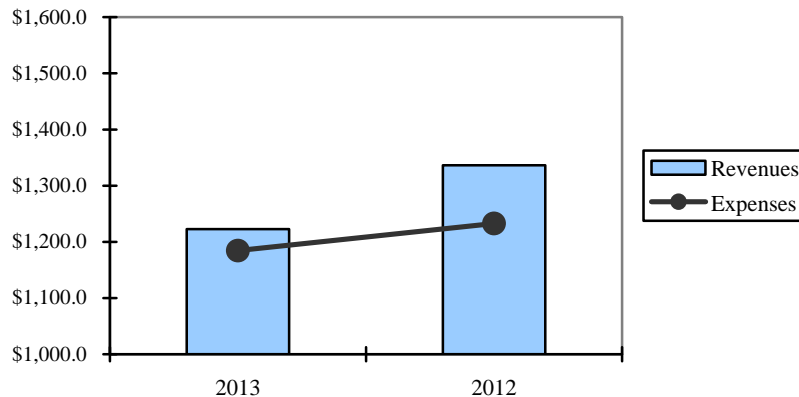
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Continued reductions in Federal Medicaid and Flex funding from the Ohio Department of Mental Health resulted in significant reductions in health and safety expenditures from 2012 at the Alcohol, Drug and Mental Health (ADAMHS) Board. In addition to the reduction in funding to the ADAMHS Board, the County saw a 24 percent reduction in local government funding from the State.

While 2013 saw an 8.4 percent reduction in governmental revenues, there was a 3.2 percent increase in net position. The increase in net position is due to staff diligently planning and watching expenses, staying carefully within the County's revenues.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2013	2012
Revenues	\$1,222.9	\$1,336.1
Expenses	1,184.5	1,232.7



Charges for services in the business-type activities experienced a 123 percent increase due to a 72.8 percent increase in special assessments receivable which is a result of new and increased special assessments assessed in 2013.

Component Unit – MetroHealth System

The MetroHealth System is the public health care system for the County. It 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 2013:

- Outpatient visits increased 9.3 percent,
- Hospital patient days increased 1.3 percent,
- Inpatient and outpatient surgical volumes increased 4.9 percent,
- Total net position increased by \$32.7 million for the year,
- Emergency room visits increased 2.8 percent

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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 \$1,057,710,379. \$200,960,676 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues exceeded expenditures primarily due to an increase in sales tax revenue as the County slowly recovers from the nationwide economic downturn.

The human services fund had a decrease in fund balance due to decreased intergovernmental funding and funding from property tax revenue.

Fund balance in the health and human services levy fund decreased due to decreased property tax revenue collections and commercial activity tax revenue.

The Board of Developmental Disabilities had a decline in revenue due to decreased property tax revenue collections and decreased funding from the Ohio Department of Developmental Disabilities.

The GCHI fund had a decrease in fund balance as the construction of the facility completed.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the Sanitary Engineer Fund can be attributed to the increase in charges for services revenue which is a result of an increase in special assessment receivable.

General Fund Budgeting Highlights

Provisions for budgeting are prescribed by Ohio Revised Code 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 2013, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, changes in the anticipated uses of approved funding, etc. Actual revenues received were \$15,956,763 higher than certification primarily due to higher than expected sales tax revenue and charges for services revenue. Actual expenditures were \$13,529,722 less than appropriations due mainly to the diligence of management to control expenses.

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Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2013 values compared to 2012.

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

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$86,246	\$93,246	\$6,505	\$12,266	\$92,751	\$105,512
Construction in Progress	38,677	604,237	0	0	38,677	604,237
Land Improvements	5,732	6,413	4,070	1,423	9,802	7,836
Utility Plant	0	0	27,918	29,977	27,918	29,977
Buildings, Structures and Improvements	839,183	246,326	2,689	8,397	841,872	254,723
Furniture, Fixtures and Equipment	31,391	13,044	391	459	31,782	13,503
Vehicles	1,918	2,522	914	1,291	2,832	3,813
Right to Use Community Center	1,812	1,963	0	0	1,812	1,963
Infrastructure	84,564	87,929	0	0	84,564	87,929
Total Capital Assets	\$1,089,523	\$1,055,680	\$42,487	\$53,813	\$1,132,010	\$1,109,493

The governmental activities increase of \$33 million was the result of completion of construction on the Global Center for Health Innovation building. The total cost of the building amounted to \$446 million. The business-type activities decreased by \$11 million due to the sale of the Ameritrust parking garage. Additional information on the County's capital assets can be found in Note 13 of this report.

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	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$335,242	\$360,322	\$0	\$0	\$335,242	\$360,322
Self-Supported Bonds	0	0	3,515	3,765	3,515	3,765
Revenue Bonds	427,435	441,559	0	0	427,435	441,559
ODOD Loans	1,500	2,000	0	0	1,500	2,000
OPWC Loans	813	907	398	477	1,211	1,384
ODOT Loans	3,745	4,363	0	0	3,745	4,363
OWDA Loans	0	0	12,566	13,140	12,566	13,140
Bond Anticipation Notes	5,100	7,200	0	0	5,100	7,200
Capital Leases	372,102	318,365	0	0	372,102	318,365
Compensated Absences	26,703	28,198	506	502	27,209	28,700
Special Termination Benefits	0	128	0	0	0	128
Total	\$1,172,640	\$1,163,042	\$16,985	\$17,884	\$1,189,625	\$1,180,926

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Capital leases increased due to the completion of construction on the Global Center for Health Innovation. See Note 22 for more information regarding capital leases.

Cuyahoga County received an "AA" and "AA-" rating from Standard & Poor's and an "Aa1" and "Aa2" rating from Moody's Investors Service for its general obligation debt and revenue bonds, respectively. Moody's and Standard & Poor's completed a review of the County's bond ratings in 2013 and both ratings were affirmed with a stable outlook.

The County's overall legal debt margin was \$486.0 million at December 31, 2013. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

Federal Investigation

On July 28, 2008, agents of the Federal Bureau of Investigation and the Internal Revenue Service executed search warrants at certain County government offices, the homes of certain County officials, and the business offices of certain private contractors in connection with what has been characterized as a "government corruption investigation" (the "Investigation"). Additional search warrants were executed on September 23, 2008 at the offices of two County Judges. In addition, pursuant to the investigation, several Federal Grand Jury subpoenas for the production of documents were issued to the government offices of a County Commissioner, the County Auditor, the County Engineer and the County Information Services Office. The County has complied with the search warrants and continues to cooperate with the Investigation. Since the initial searches, multiple criminal charges have been filed in the United States District Court for the Northern District of Ohio charging former County employees, public officials and other individuals with soliciting and receiving bribes. Several former County employees and public officials including the former County Auditor have pleaded guilty to such charges and have been sentenced or are awaiting sentencing on such charges. A former County Commissioner and two former judges were convicted and sentenced. Additional criminal cases are pending.

In response to the Investigation, the County retained the services of a law firm to assist the County in its internal investigation of County contracting procedures and awards and other matters related to the Investigation. On October 28, 2009, the law firm issued a report regarding the internal review and investigation. The Board of County Commissioners accepted the report on October 29, 2009, and its conclusions were endorsed and adopted by the Board. The report was updated by means of supplemental reports submitted in December 2009 and October 2011, which took into account subsequent public corruption charges filed against other individuals.

The report concluded that in spite of the conduct of the individuals named in charges resulting from the Investigation, it is highly unlikely that such outcome will materially affect the fair presentation of the County's basic financial statements. In addition, the report concluded that given the amount of funds involved, the possibility that the County's overall financial position or operations would be materially impacted by any of the activities uncovered in the federal public corruption investigation is remote.

The federal public corruption investigation is still ongoing; however, based upon the County's own internal investigation, the County believes the likelihood of the Investigation resulting in any material potential loss or liability, including the possibility of significant disallowance findings related to Federal and State assisted grant programs, is remote; and that any adverse outcome from these charges would pertain to the County officials and former employees subject to the investigation rather than the County itself.

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Current Issues

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

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 Office of Fiscal Officer, Cuyahoga County, 2079 East 9th Street, 3rd Floor, Cleveland, Ohio 44115.

Cuyahoga County, Ohio

Statement of Net Position

December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)
Assets				
Equity in Pooled Cash and Cash Equivalents	\$639,414,444	\$39,109,396	\$678,523,840	\$5,909,000
Cash and Cash Equivalents:				
In Segregated Accounts	10,037,877	0	10,037,877	0
With Fiscal Agents	43,143,711	0	43,143,711	0
With Escrow Agents	1,132,418	0	1,132,418	
Investments	0	0	0	375,187,000
Materials and Supplies Inventory	0	25,847	25,847	10,784,000
Accrued Interest Receivable	887,775	0	887,775	0
Accounts Receivable	8,000,990	334,251	8,335,241	109,828,000
Other Receivable	0	0	0	59,924,000
Internal Balances	(283,349)	283,349	0	0
Intergovernmental Receivable	71,786,890	9,600	71,796,490	0
Prepaid Items	0	0	0	3,907,000
Sales Taxes Receivable	62,183,678	0	62,183,678	0
Property Taxes Receivable	410,184,244	0	410,184,244	0
Special Assessments Receivable	0	35,991,830	35,991,830	0
Loans Receivable	407,367,069	0	407,367,069	0
Other Assets	0	0	0	10,349,000
Nondepreciable Capital Assets	124,923,039	6,504,595	131,427,634	27,775,000
Depreciable Capital Assets, Net	964,599,650	35,982,613	1,000,582,263	258,296,000
<i>Total Assets</i>	<u>2,743,378,436</u>	<u>118,241,481</u>	<u>2,861,619,917</u>	<u>861,959,000</u>
Deferred Outflows of Resources				
Deferred Amount on Refunding	260,246	0	260,246	6,991,000
Liabilities				
Accounts Payable	36,888,709	1,344,679	38,233,388	40,946,000
Accrued Wages	17,012,581	302,391	17,314,972	27,194,000
Contracts Payable	10,584,041	0	10,584,041	0
Other Liabilities	0	0	0	15,148,000
Intergovernmental Payable	12,258,648	46,351	12,304,999	5,548,000
Accrued Interest Payable	3,254,665	12,333	3,266,998	3,493,000
Claims Payable	15,715,528	0	15,715,528	0
Long-Term Liabilities:				
Due Within One Year	72,076,867	719,472	72,796,339	36,858,000
Due In More Than One Year	1,100,563,198	16,265,810	1,116,829,008	329,381,000
<i>Total Liabilities</i>	<u>1,268,354,237</u>	<u>18,691,036</u>	<u>1,287,045,273</u>	<u>458,568,000</u>
Deferred Inflows of Resources				
Property Taxes	331,240,455	0	331,240,455	0
Net Position				
Net Investment in Capital Assets	396,133,373	26,007,832	422,141,205	73,029,000
Restricted for:				
Capital Projects	80,714,469	0	80,714,469	0
Health and Human Services	52,857,834	0	52,857,834	0
Motor Vehicle	56,648,810	0	56,648,810	0
Developmental Disabilities	146,928,842	0	146,928,842	0
Community Development Programs	59,340,177	0	59,340,177	0
Children's Services	51,500,638	0	51,500,638	0
Alcohol and Drug Preventative Services	16,111,180	0	16,111,180	0
Health and Safety Services	16,864,598	0	16,864,598	0
Land Reutilization	1,454,695	0	1,454,695	0
Tax Assessment Operations	14,048,003	0	14,048,003	0
Judicial Services	27,879,249	0	27,879,249	0
Infrastructure System Operations	10,485,507	0	10,485,507	0
Other Purposes	2,309,086	0	2,309,086	0
MetroHealth System				
Expendable	0	0	0	53,024,000
Nonexpendable	0	0	0	13,308,000
Unrestricted	210,767,529	73,542,613	284,310,142	271,021,000
<i>Total Net Position</i>	<u>\$1,144,043,990</u>	<u>\$99,550,445</u>	<u>\$1,243,594,435</u>	<u>\$410,382,000</u>

(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, 2013

	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	\$100,601,577	\$35,541,953	\$1,317,439	\$1,634,344
Judicial	326,344,670	75,906,392	52,206,693	0
Public Works	79,161,964	2,235,246	40,195,586	28,553,042
Health and Safety	119,626,042	3,142,379	50,182,582	0
Social Services	461,481,133	5,267,314	221,289,224	0
Community Development	49,698,772	1,926,917	43,231,399	20,179,343
Interest and Fiscal Charges	47,541,834	0	0	0
<i>Total Governmental Activities</i>	<u>1,184,455,992</u>	<u>124,020,201</u>	<u>408,422,923</u>	<u>50,366,729</u>
Business-Type Activities:				
Sanitary Engineer	20,581,112	37,264,526	0	167,890
Airport	1,457,170	978,042	0	0
Parking Garage	13,335,095	3,417,780	0	0
Information Systems	1,919,313	1,445,380	0	0
<i>Total Business-Type Activities</i>	<u>37,292,690</u>	<u>43,105,728</u>	<u>0</u>	<u>167,890</u>
<i>Total - Primary Government</i>	<u>\$1,221,748,682</u>	<u>\$167,125,929</u>	<u>\$408,422,923</u>	<u>\$50,534,619</u>
Component Unit				
MetroHealth System (1)	<u>\$847,867,000</u>	<u>\$744,123,000</u>	<u>\$48,517,000</u>	<u>\$3,683,000</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

Payments in Lieu of Taxes

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

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			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$62,107,841)	\$0	(\$62,107,841)	\$0
(198,231,585)	0	(198,231,585)	0
(8,178,090)	0	(8,178,090)	0
(66,301,081)	0	(66,301,081)	0
(234,924,595)	0	(234,924,595)	0
15,638,887	0	15,638,887	0
(47,541,834)	0	(47,541,834)	0
(601,646,139)	0	(601,646,139)	0
0	16,851,304	16,851,304	0
0	(479,128)	(479,128)	0
0	(9,917,315)	(9,917,315)	0
0	(473,933)	(473,933)	0
0	5,980,928	5,980,928	0
(601,646,139)	5,980,928	(595,665,211)	0
0	0	0	(51,544,000)
13,436,996	0	13,436,996	0
22,841,711	0	22,841,711	0
146,390,766	0	146,390,766	0
32,828,932	0	32,828,932	0
86,907,739	0	86,907,739	0
238,594,945	0	238,594,945	0
8,612,366	0	8,612,366	0
2,757,572	0	2,757,572	0
35,561,623	0	35,561,623	0
9,933,464	0	9,933,464	0
5,660,374	11	5,660,385	16,429,000
36,569,129	59,513	36,628,642	74,258,000
640,095,617	59,524	640,155,141	90,687,000
(3,289,255)	3,289,255	0	0
636,806,362	3,348,779	640,155,141	90,687,000
35,160,223	9,329,707	44,489,930	39,143,000
1,108,883,767	90,220,738	1,199,104,505	371,239,000
<u>\$1,144,043,990</u>	<u>\$99,550,445</u>	<u>\$1,243,594,435</u>	<u>\$410,382,000</u>

Cuyahoga County, Ohio

Balance Sheet

Governmental Funds

December 31, 2013

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$191,943,482	\$0	\$38,030,162	\$125,452,311
Cash and Cash Equivalents In Segregated Accounts	3,807,569	0	0	11,021
Accrued Interest Receivable	881,679	0	0	0
Accounts Receivable	5,267,475	0	0	0
Interfund Receivable	8,772,735	0	0	0
Intergovernmental Receivable	12,196,541	7,701,308	4,064,516	8,428,142
Sales Taxes Receivable	62,183,678	0	0	0
Property Taxes Receivable	17,786,914	47,807,272	73,934,557	114,544,570
Loans Receivable	750,000	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	17,688,845	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Equity in Pooled Cash and Cash Equivalents with Escrow Agent	1,132,418	0	0	0
Total Assets	\$322,411,336	\$55,508,580	\$116,029,235	\$248,436,044
Liabilities				
Accounts Payable	\$3,984,750	\$6,321,764	\$2,481,397	\$15
Accrued Wages	7,086,671	3,813,270	234,077	2,999,570
Contracts Payable	0	0	0	0
Intergovernmental Payable	1,105,614	1,969,366	35,880	3,656,612
Interfund Payable	1,901,197	4,642,507	15,038	393,173
Total Liabilities	14,078,232	16,746,907	2,766,392	7,049,370
Deferred Inflows of Resources				
Property Taxes	14,184,632	39,058,850	60,405,009	91,374,337
Unavailable Revenue	33,521,163	11,359,095	17,566,988	29,491,065
Total Deferred Inflows of Resources	47,705,795	50,417,945	77,971,997	120,865,402
Fund Balances				
Nonspendable	18,188,845	0	0	0
Restricted	0	0	35,290,846	120,521,272
Committed	1,132,418	0	0	0
Assigned	23,741,261	0	0	0
Unassigned (Deficit)	217,564,785	(11,656,272)	0	0
Total Fund Balances	260,627,309	(11,656,272)	35,290,846	120,521,272
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$322,411,336	\$55,508,580	\$116,029,235	\$248,436,044

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$208,290,129	\$563,716,084
0	6,219,287	10,037,877
0	6,096	887,775
0	2,580,704	7,848,179
0	0	8,772,735
0	38,608,538	70,999,045
0	0	62,183,678
0	156,110,931	410,184,244
360,272,155	46,344,914	407,367,069
0	0	17,688,845
38,243,695	4,900,016	43,143,711
0	0	1,132,418
<u>\$398,515,850</u>	<u>\$463,060,615</u>	<u>\$1,603,961,660</u>
\$0	\$18,345,026	\$31,132,952
0	1,936,596	16,070,184
5,623,311	4,960,730	10,584,041
0	296,844	7,064,316
0	4,724,811	11,676,726
<u>5,623,311</u>	<u>30,264,007</u>	<u>76,528,219</u>
0	126,217,627	331,240,455
0	46,544,296	138,482,607
0	172,761,923	469,723,062
0	0	18,188,845
392,892,539	264,965,263	813,669,920
0	0	1,132,418
0	0	23,741,261
0	(4,930,578)	200,977,935
<u>392,892,539</u>	<u>260,034,685</u>	<u>1,057,710,379</u>
<u>\$398,515,850</u>	<u>\$463,060,615</u>	<u>\$1,603,961,660</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

Total Governmental Fund Balances	\$1,057,710,379
 <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.	1,089,522,689
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	78,943,789
Sales Taxes	23,452,000
Intergovernmental	36,086,818
Total	138,482,607
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	38,195,697
Internal Balances	(519,667)
Capital Assets	(4,922,579)
Compensated Absences	1,209,348
Total	33,962,799
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(3,254,665)
Deferred outflows of resources represent deferred amount on refundings which are not reported in funds.	260,246
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Unvoted General Obligation Bonds	(335,242,118)
Revenue Bonds	(427,434,477)
Loans Payable	(6,058,580)
Capital Lease Payable	(372,101,958)
Notes Payable	(5,100,000)
Compensated Absences	(26,702,932)
Total	(1,172,640,065)
 <i>Net Position of Governmental Activities</i>	 <u><u>\$1,144,043,990</u></u>

See accompanying notes to the basic financial statements

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Cuyahoga County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$13,926,534	\$62,738,516	\$47,650,912	\$89,555,428
Sales Tax	239,081,320	0	0	0
Hotel/Lodging Taxes	3,824,042	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Charges for Services	71,800,797	552,908	17	2,596,112
Licenses and Permits	76,620	0	0	0
Fines and Forfeitures	11,376,514	0	0	0
Intergovernmental	36,786,062	109,475,035	6,975,507	86,455,976
Interest	1,280,602	0	0	0
Contributions and Donations	0	0	0	60,258
Other	17,073,957	2,595,575	143,331	6,836,379
<i>Total Revenues</i>	<u>395,226,448</u>	<u>175,362,034</u>	<u>54,769,767</u>	<u>185,504,153</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	67,658,844	0	0	0
Judicial	226,297,803	0	18,721,191	0
Public Works	0	0	0	0
Health and Safety	563,939	0	36,299,248	0
Social Services	7,080,648	187,340,090	5,533,857	192,827,515
Community Development	8,707,692	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	500,000	5,469,520	0	0
Interest and Fiscal Charges	0	1,880,122	0	0
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>310,808,926</u>	<u>194,689,732</u>	<u>60,554,296</u>	<u>192,827,515</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>84,417,522</u>	<u>(19,327,698)</u>	<u>(5,784,529)</u>	<u>(7,323,362)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	543,350	0	0	0
Revenue Bonds Issued	0	0	0	0
Discount on Revenue Bonds	0	0	0	0
Inception of Capital Lease	0	1,188,735	0	0
Transfers In	265,900	581,000	500,000	0
Transfers Out	(55,162,911)	0	(1,018,104)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(54,353,661)</u>	<u>1,769,735</u>	<u>(518,104)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	30,063,861	(17,557,963)	(6,302,633)	(7,323,362)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>230,563,448</u>	<u>5,901,691</u>	<u>41,593,479</u>	<u>127,844,634</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$260,627,309</u>	<u>(\$11,656,272)</u>	<u>\$35,290,846</u>	<u>\$120,521,272</u>

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$98,389,288	\$312,260,678
0	0	239,081,320
0	4,788,324	8,612,366
0	2,757,572	2,757,572
0	33,183,987	108,133,821
0	1,964,868	2,041,488
0	2,468,378	13,844,892
0	237,859,370	477,551,950
16,272,283	4,379,772	21,932,657
0	1,921,091	1,981,349
0	9,641,227	36,290,469
<u>16,272,283</u>	<u>397,353,877</u>	<u>1,224,488,562</u>
0	29,550,145	97,208,989
0	70,243,416	315,262,410
0	29,769,541	29,769,541
0	78,212,181	115,075,368
0	65,779,147	458,561,257
0	33,700,442	42,408,134
69,189,842	60,316,082	129,505,924
19,821,470	45,371,968	71,162,958
16,178,530	30,204,170	48,262,822
0	5,249,354	5,249,354
0	379,232	379,232
<u>105,189,842</u>	<u>448,775,678</u>	<u>1,312,845,989</u>
<u>(88,917,559)</u>	<u>(51,421,801)</u>	<u>(88,357,427)</u>
0	28,499,448	29,042,798
0	9,890,000	9,890,000
0	(171,181)	(171,181)
77,838,935	0	79,027,670
5,365,457	62,542,952	69,255,309
0	(13,475,179)	(69,656,194)
<u>83,204,392</u>	<u>87,286,040</u>	<u>117,388,402</u>
(5,713,167)	35,864,239	29,030,975
<u>398,605,706</u>	<u>224,170,446</u>	<u>1,028,679,404</u>
<u>\$392,892,539</u>	<u>\$260,034,685</u>	<u>\$1,057,710,379</u>

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, 2013*

Net Change in Fund Balances - Total Governmental Funds		\$29,030,975
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:		
Capital Asset Additions:		
Capital Outlay	80,671,079	
Depreciation	(27,719,264)	
Total		52,951,815
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.		
		(19,109,334)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
as revenue in the funds:		
Delinquent Property Taxes	(9,854,534)	
Sales Taxes	(486,375)	
Intergovernmental	(7,567,251)	
Total		(17,908,160)
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.		
Principal Retirement	71,162,958	
Capital Appreciation Bonds Interest	5,249,354	
Total		76,412,312
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	(132,360)	
Amortization of Premium	1,684,638	
Accretion on Capital Appreciation Bonds	(571,043)	
Deferred Charge on Refunding Amortization	(260,247)	
Total		720,988
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences	1,495,310	
Special Termination Benefits	127,615	
Total		1,622,925
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	(692,458)	
Change in Internal Balance	111,214	
Change in Capital Assets	690,615	
Change in Compensated Absences	75,820	
Total		185,191
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.		
Revenue Bonds Issued	(9,890,000)	
Discount on Revenue Bonds	171,181	
Inception of Capital Lease	(79,027,670)	
Total		(88,746,489)
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$35,160,223</u></u>
See accompanying notes to the basic financial statements		

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
General
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,484,731	\$13,484,731	\$13,926,534	\$441,803
Sales Tax	229,778,233	229,778,233	237,306,506	7,528,273
Hotel/Lodging Taxes	3,702,729	3,702,729	3,824,042	121,313
Charges for Services	67,240,549	67,240,549	69,526,398	2,285,849
Licenses and Permits	88,595	88,595	91,498	2,903
Fines and Forfeitures	10,889,026	10,889,026	11,245,786	356,760
Intergovernmental	42,341,313	42,341,313	37,015,590	(5,325,723)
Interest	0	0	(1,148,556)	(1,148,556)
Other	5,005,115	5,005,115	16,699,256	11,694,141
<i>Total Revenues</i>	<u>372,530,291</u>	<u>372,530,291</u>	<u>388,487,054</u>	<u>15,956,763</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	75,827,799	85,467,579	76,358,423	9,109,156
Judicial	235,126,305	240,462,418	236,517,033	3,945,385
Public Works	1,560,515	382,478	0	382,478
Health and Safety	1,934,822	765,456	620,242	145,214
Social Services	7,358,567	7,239,166	9,013,058	(1,773,892)
Community Development	19,406,913	21,135,781	20,227,705	908,076
Debt Service:				
Principal Retirement	39,725,857	1,313,305	500,000	813,305
<i>Total Expenditures</i>	<u>380,940,778</u>	<u>356,766,183</u>	<u>343,236,461</u>	<u>13,529,722</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,410,487)</u>	<u>15,764,108</u>	<u>45,250,593</u>	<u>29,486,485</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	543,350	543,350
Transfers In	195,221	195,221	265,900	70,679
Transfers Out	(897,835)	(51,027,250)	(49,797,454)	1,229,796
<i>Total Other Financing Sources (Uses)</i>	<u>(702,614)</u>	<u>(50,832,029)</u>	<u>(48,988,204)</u>	<u>1,843,825</u>
<i>Net Change in Fund Balance</i>	(9,113,101)	(35,067,921)	(3,737,611)	31,330,310
Fund Balance Beginning of Year	189,459,385	189,459,385	189,459,385	0
Prior Year Encumbrances Appropriated	11,457,616	11,457,616	11,457,616	0
<i>Fund Balance End of Year</i>	<u>\$191,803,900</u>	<u>\$165,849,080</u>	<u>\$197,179,390</u>	<u>\$31,330,310</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$62,738,516	\$62,738,516	\$62,738,516	\$0
Charges for Services	580,209	691,150	552,908	(138,242)
Intergovernmental	122,496,523	144,168,912	117,163,156	(27,005,756)
Other	3,029,756	3,609,068	2,887,193	(721,875)
<i>Total Revenues</i>	188,845,004	211,207,646	183,341,773	(27,865,873)
Expenditures				
Current:				
Social Services	239,372,330	240,573,521	230,678,467	9,895,054
<i>Excess of Revenues Under Expenditures</i>	(50,527,326)	(29,365,875)	(47,336,694)	(17,970,819)
Other Financing Sources				
Transfers In	9,522,056	25,088,670	581,000	(24,507,670)
<i>Net Change in Fund Balance</i>	(41,005,270)	(4,277,205)	(46,755,694)	(42,478,489)
Fund Deficit Beginning of Year	(30,982,535)	(30,982,535)	(30,982,535)	0
Prior Year Encumbrances Appropriated	34,943,754	34,943,754	34,943,754	0
<i>Fund Deficit End of Year</i>	(37,041,011)	(315,986)	(42,794,475)	(42,478,489)

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, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$61,000,562	\$55,652,383	\$47,650,912	(\$8,001,471)
Charges for Services	17	18	17	(1)
Intergovernmental	9,362,735	8,587,566	7,405,587	(1,181,979)
Other	146,434	147,999	143,331	(4,668)
<i>Total Revenues</i>	<u>70,509,748</u>	<u>64,387,966</u>	<u>55,199,847</u>	<u>(9,188,119)</u>
Expenditures				
Current:				
General Government:				
Judicial	33,623,181	27,005,115	24,945,640	2,059,475
Health and Safety	36,080,000	36,126,000	36,126,000	0
Social Services	22,683,629	10,319,921	7,606,027	2,713,894
Community Development	269,696	96	0	96
<i>Total Expenditures</i>	<u>92,656,506</u>	<u>73,451,132</u>	<u>68,677,667</u>	<u>4,773,465</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(22,146,758)</u>	<u>(9,063,166)</u>	<u>(13,477,820)</u>	<u>(4,414,654)</u>
Other Financing Sources (Uses)				
Transfers In	1,029,157	1,296,037	500,000	(796,037)
Transfers Out	(1,556,631)	(1,018,104)	(1,018,104)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(527,474)</u>	<u>277,933</u>	<u>(518,104)</u>	<u>(796,037)</u>
<i>Net Change in Fund Balance</i>	(22,674,232)	(8,785,233)	(13,995,924)	(5,210,691)
Fund Balance Beginning of Year	36,513,890	36,513,890	36,513,890	0
Prior Year Encumbrances Appropriated	6,976,776	6,976,776	6,976,776	0
<i>Fund Balance End of Year</i>	<u>\$20,816,434</u>	<u>\$34,705,433</u>	<u>\$29,494,742</u>	<u>(\$5,210,691)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$88,035,037	\$88,035,037	\$89,555,428	\$1,520,391
Charges for Services	2,553,659	2,553,659	2,597,761	44,102
Intergovernmental	87,266,830	87,266,830	88,773,954	1,507,124
Contributions and Donations	60,258	60,258	60,258	0
Other	6,719,294	6,719,294	6,836,379	117,085
<i>Total Revenues</i>	184,635,078	184,635,078	187,823,780	3,188,702
Expenditures				
Current:				
Social Services	204,979,879	206,578,055	200,056,160	6,521,895
<i>Net Change in Fund Balance</i>	(20,344,801)	(21,942,977)	(12,232,380)	9,710,597
Fund Balance Beginning of Year	123,329,293	123,329,293	123,329,293	0
Prior Year Encumbrances Appropriated	7,283,809	7,283,809	7,283,809	0
<i>Fund Balance End of Year</i>	<u>\$110,268,301</u>	<u>\$108,670,125</u>	<u>\$118,380,722</u>	<u>\$9,710,597</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$35,285,414	\$3,823,982	\$39,109,396	\$58,009,515
Materials and Supplies Inventory	0	25,847	25,847	0
Intergovernmental Receivable	0	9,600	9,600	787,845
Accounts Receivable	0	334,251	334,251	152,811
Special Assessments Receivable	35,991,830	0	35,991,830	0
Interfund Receivable	0	0	0	5,112,327
<i>Total Current Assets</i>	<u>71,277,244</u>	<u>4,193,680</u>	<u>75,470,924</u>	<u>64,062,498</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	447,617	6,056,978	6,504,595	0
Depreciable Capital Assets, Net	29,908,737	6,073,876	35,982,613	4,922,579
<i>Total Noncurrent Assets</i>	<u>30,356,354</u>	<u>12,130,854</u>	<u>42,487,208</u>	<u>4,922,579</u>
<i>Total Assets</i>	<u>101,633,598</u>	<u>16,324,534</u>	<u>117,958,132</u>	<u>68,985,077</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	1,001,234	343,445	1,344,679	5,755,757
Accrued Wages	246,336	56,055	302,391	942,397
Intergovernmental Payable	37,759	8,592	46,351	5,194,332
Interfund Payable	213,534	22,784	236,318	1,972,018
Compensated Absences Payable	16,727	43,551	60,278	55,013
Accrued Interest Payable	12,333	0	12,333	0
General Obligation Bonds Payable	265,000	0	265,000	0
OWDA Loans Payable	315,816	0	315,816	0
OPWC Loans Payable	78,378	0	78,378	0
Claims Payable	0	0	0	15,715,528
<i>Total Current Liabilities</i>	<u>2,187,117</u>	<u>474,427</u>	<u>2,661,544</u>	<u>29,635,045</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	407,376	38,252	445,628	1,154,335
General Obligation Bonds Payable	3,250,000	0	3,250,000	0
OWDA Loans Payable	12,250,309	0	12,250,309	0
OPWC Loans Payable	319,873	0	319,873	0
<i>Total Long-Term Liabilities</i>	<u>16,227,558</u>	<u>38,252</u>	<u>16,265,810</u>	<u>1,154,335</u>
<i>Total Liabilities</i>	<u>18,414,675</u>	<u>512,679</u>	<u>18,927,354</u>	<u>30,789,380</u>
Net Position				
Net Investment in Capital Assets	13,876,978	12,130,854	26,007,832	4,922,579
Unrestricted	69,341,945	3,681,001	73,022,946	33,273,118
<i>Total Net Position</i>	<u>\$83,218,923</u>	<u>\$15,811,855</u>	<u>99,030,778</u>	<u>\$38,195,697</u>

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

519,667

Net position of business-type activities

\$99,550,445

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, 2013*

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	\$36,211,984	\$5,841,202	\$42,053,186	\$150,776,722
Tap-In Fees	1,052,542	0	1,052,542	0
Other	40,662	18,851	59,513	278,660
<i>Total Operating Revenues</i>	<u>37,305,188</u>	<u>5,860,053</u>	<u>43,165,241</u>	<u>151,055,382</u>
Operating Expenses				
Personal Services	8,602,711	1,783,315	10,386,026	29,478,835
Materials and Supplies	1,822,195	167,536	1,989,731	16,348,047
Contractual Services	6,382,055	2,633,087	9,015,142	70,948,831
Claims	0	0	0	34,232,945
Depreciation	1,973,018	693,687	2,666,705	1,556,440
Other	0	559,561	559,561	1,319,305
<i>Total Operating Expenses</i>	<u>18,779,979</u>	<u>5,837,186</u>	<u>24,617,165</u>	<u>153,884,403</u>
<i>Operating Income (Loss)</i>	<u>18,525,209</u>	<u>22,867</u>	<u>18,548,076</u>	<u>(2,829,021)</u>
Non-Operating Revenues (Expenses)				
Interest	11	0	11	0
Intergovernmental	0	0	0	2,205,884
Interest and Fiscal Charges	(896,519)	0	(896,519)	0
Loss on Disposal of Capital Assets	(934,360)	(10,733,432)	(11,667,792)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,830,868)</u>	<u>(10,733,432)</u>	<u>(12,564,300)</u>	<u>2,205,884</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	16,694,341	(10,710,565)	5,983,776	(623,137)
Capital Contributions	167,890	2,819,049	2,986,939	0
Transfers In	0	657,866	657,866	0
Transfers Out	0	(187,660)	(187,660)	(69,321)
<i>Change in Net Position</i>	16,862,231	(7,421,310)	9,440,921	(692,458)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>66,356,692</u>	<u>23,233,165</u>		<u>38,888,155</u>
<i>Net Position End of Year</i>	<u>\$83,218,923</u>	<u>\$15,811,855</u>		<u>\$38,195,697</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.

(111,214)

Change in net position of business-type activities

\$9,329,707

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$22,096,794	\$5,923,318	\$28,020,112	\$0
Cash Received from Interfund Transactions	0	0	0	152,069,966
Other Cash Receipts	40,662	18,851	59,513	271,074
Cash Payments to Employees for Services	(8,431,060)	(1,872,921)	(10,303,981)	(28,869,696)
Cash Payments for Goods and Services	(8,955,774)	(2,780,342)	(11,736,116)	(85,352,651)
Cash Payments for Claims	0	0	0	(33,001,461)
Other Cash Payments	(781,865)	(1,110,937)	(1,892,802)	(1,570,183)
<i>Net Cash Provided by Operating Activities</i>	<u>3,968,757</u>	<u>177,969</u>	<u>4,146,726</u>	<u>3,547,049</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	2,205,884
Advances In	0	0	0	1,041,118
Transfers In	0	657,866	657,866	0
Transfers Out	0	(187,660)	(187,660)	(69,321)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>0</u>	<u>470,206</u>	<u>470,206</u>	<u>3,177,681</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	136,275	0	136,275	0
Proceeds from OWDA Loans	791,344	0	791,344	0
Principal Paid on General Obligation Bonds	(250,000)	0	(250,000)	0
Interest Paid on General Obligation Bonds	(157,822)	0	(157,822)	0
Principal Paid on OPWC Loans	(78,380)	0	(78,380)	0
Principal Paid on OWDA Loans	(1,333,935)	0	(1,333,935)	0
Interest Paid on OWDA Loans	(739,516)	0	(739,516)	0
Payments for Capital Acquisitions	(189,820)	0	(189,820)	(865,825)
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(1,821,854)</u>	<u>0</u>	<u>(1,821,854)</u>	<u>(865,825)</u>
Cash Flows from Investing Activities				
Interest on Investments	11	0	11	0
<i>Net Increase in Cash and Cash Equivalents</i>	2,146,914	648,175	2,795,089	5,858,905
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>33,138,500</u>	<u>3,175,807</u>	<u>36,314,307</u>	<u>52,150,610</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$35,285,414</u>	<u>\$3,823,982</u>	<u>\$39,109,396</u>	<u>\$58,009,515</u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2013

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$18,525,209	\$22,867	\$18,548,076	(\$2,829,021)
Adjustments:				
Depreciation	1,973,018	693,687	2,666,705	1,556,440
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	14,139	14,139	0
Intergovernmental Receivable	0	12,520	12,520	2,376,014
Accounts Receivable	0	(21,874)	(21,874)	(143,378)
Special Assessments Receivable	(15,167,732)	0	(15,167,732)	0
Interfund Receivable	0	91,470	91,470	(946,978)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(1,535,488)	(544,453)	(2,079,941)	1,941,035
Accrued Wages	21,374	(11,481)	9,893	179,666
Intergovernmental Payable	3,398	(1,723)	1,675	(191,116)
Interfund Payable	63,677	4,095	67,772	297,083
Compensated Absences Payable	85,301	(81,278)	4,023	75,820
Claims Payable	0	0	0	1,231,484
<i>Total Adjustments</i>	(14,556,452)	155,102	(14,401,350)	6,376,070
<i>Net Cash Provided by Operating Activities</i>	<u>\$3,968,757</u>	<u>\$177,969</u>	<u>\$4,146,726</u>	<u>\$3,547,049</u>

Noncash Capital Financing Activities

During 2013, OWDA forgave \$31,615 in principal payments for the Sanitary Sewer enterprise fund. These amounts are included in capital contributions.

During 2013, the capital projects fund donated \$2,819,049 in runway renovations to the County Airport enterprise fund. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2013

Assets	
Equity in Pooled Cash and Cash Equivalents	\$182,746,708
Cash and Cash Equivalents in Segregated Accounts	261,699,581
Property Taxes Receivable	2,902,056,088
Special Assessments Receivable	<u>98,104,579</u>
<i>Total Assets</i>	<u><u>\$3,444,606,956</u></u>
 Liabilities	
Undistributed Monies	\$3,174,367,559
Deposits Held and Due to Others	<u>270,239,397</u>
<i>Total Liabilities</i>	<u><u>\$3,444,606,956</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 will 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 comprised 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 column in the financial statements identifies 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 Hospital) – 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 relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2013 this support amounted to \$36,026,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the foundation) and the MHS

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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. Because the County appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of 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. Cuyahoga County provides financial support to the Corporation. The Corporation is newly formed and no significant financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

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

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

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

- Cuyahoga County Health District
- Cuyahoga County Soil and Water Conservation District

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 28.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

Governmental Fund Types Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on central custodial services, maintenance garage, data processing, general printing reproduction and supplies, postage and on self-insurance programs for employee medical benefits and workers' compensation.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The County's fiduciary funds are agency funds. Agency funds are used to account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and State shared resources collected on behalf of and distributed to other local governments.

Measurement Focus

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

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

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

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

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within ninety days of year-end for all revenues except for property taxes which have an available period of sixty days. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 11). 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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 14), 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 include the deferred charges on refunding's reported in the government-wide statement of net position. 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.

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 as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 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, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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."

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 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 Escrow Agents."

During 2013, investments were limited to the federal agriculture mortgage bonds, federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bonds, federal national mortgage association bonds, Garfield Heights notes, State of Israel notes, treasury coupon securities and STAR Ohio. Investments are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2013.

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 debt service fund during 2013 amounted to \$3,432,370 which includes \$3,245,325 assigned from other County funds.

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

Inventory

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

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies and GCHI lease payments. Restricted assets in the community development special revenue fund and bond retirement 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.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of nine 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 over the remaining useful lives of the related capital assets. Depreciation and amortization is computed using the straight-line method over the following useful lives:

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

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, 2013, the carrying amount of the asset is \$1,811,751. Amortization is computed using the straight-line method over the term of the agreement, which has 12 years remaining.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

face amount of the general obligation bonds payable. On fund financial statements, bond premiums are received in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the general obligation bonds payable. On fund financial statements, bond discounts are expensed in the year the bonds are issued.

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

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

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.

Cuyahoga County, Ohio
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Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Council. In the general fund, assigned amounts represent intended uses established by County Council or a County official delegated that authority by County Charter or ordinance, or by State Statute. State statute authorizes the County Fiscal Officer to assign fund balance for purchases on order provided amounts have been lawfully appropriated. County Council assigned fund balance to cover a gap between estimated revenue and appropriations in year 2014's appropriated budget. County Council assigned fund balance for the Coroner's lab.

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

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

Interfund Balances

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

Estimates

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

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal events that are 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.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Budgetary Process

All funds, except agency funds are legally required to be budgeted and appropriated. For reporting purposes, various agency funds, utilized for internal control purposes, have been combined with the general fund and community development special revenue fund. These agency funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 6). Budgetary information for GCHI capital projects fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the personnel, capital purchases and other object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

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

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

Net Position

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

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

Operating Revenues and Expenses

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 - Restatement of Prior Year's Net Position

During 2013, the County reorganized the data processing department by moving employee expenditures into the general fund. The reorganization resulted in a restatement of accrued wages, intergovernmental payable and interfund payable from the internal service fund to the general fund. During 2013, it was also determined that loans receivable were overstated in the community development special revenue fund. These restatements had the following effect on fund balance and net position as they were previously reported.

	General	Human Services	Health and Human Services Levies	County Board of Developmental Disabilities
Fund Balance, December 31, 2012	\$230,882,914	\$5,901,691	\$41,593,479	\$127,844,634
Loans Receivable	0	0	0	0
Accrued Wages	(243,726)	0	0	0
Intergovernmental Payable	(37,227)	0	0	0
Interfund Payable	(38,513)	0	0	0
Adjusted Fund Balance, December 31, 2012	<u>\$230,563,448</u>	<u>\$5,901,691</u>	<u>\$41,593,479</u>	<u>\$127,844,634</u>

	Global Center for Health Innovations	Other Governmental	Total Governmental Funds
Fund Balance, December 31, 2012	\$398,605,706	\$235,184,366	\$1,040,012,790
Loans Receivable	0	(11,013,920)	(11,013,920)
Accrued Wages	0	0	(243,726)
Intergovernmental Payable	0	0	(37,227)
Interfund Payable	0	0	(38,513)
Adjusted Fund Balance, December 31, 2012	<u>\$398,605,706</u>	<u>\$224,170,446</u>	<u>\$1,028,679,404</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Internal Service
Net Position, December 31, 2012	37,816,921
Accrued Wages	243,726
Intergovernmental Payable	37,227
Interfund Payable	38,513
Compensated Absences	751,768
Adjusted Net Position, December 31, 2012	38,888,155

These restatements in addition to overstated capital assets had the following effect on net position as they were previously reported.

	Governmental Activities
Net Position, December 31, 2012	\$1,130,035,233
Loans Receivable	(11,013,920)
Capital Assets	(10,137,546)
Adjusted Net Position, December 31, 2012	\$1,108,883,767

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, 2013, the carrying value of the land is \$37,912,642.

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 developer repaid \$19,821,470 during 2013 leaving a remaining balance of \$360,272,155 as of December 31, 2013.

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 of \$3,333,333 through 2027. As of December 31, 2013, the book value of the capitalized leased assets was \$417,337,603.

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.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2013

During 2013, the County determined that it is in its best interest to terminate its relationship with the MMPI Parties and to transition operation and management of the Global Center for Health Innovation and the Cleveland Convention Center to a new operator. On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). 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.

Note 5 – Community Learning Center

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

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

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

Note 6 – Accountability and Compliance

Accountability

The following funds had deficit fund balances as of December 31, 2013:

<i>Special Revenue Funds</i>	
Human Services	\$11,656,272
Cuyahoga Support Enforcement	1,259,182
<i>Capital Projects Fund</i>	
Capital Projects	3,671,396
<i>Internal Service Funds</i>	
Central Custodial Services	657,770
Printing	542,027
Postage	71,531

Cuyahoga County, Ohio
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For the Year Ended December 31, 2013

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

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

Compliance

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

<i>Special Revenue Funds</i>	
Human Services	\$3,307,253
Community Development	4,126,579
<i>Capital Projects Funds</i>	
Capital Projects	40,698
Road Capital Projects	26,877
<i>Internal Service Funds</i>	
Central Custodial Services	657,770
Printing	542,027
Postage	71,531

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

The capital projects funds' deficits are the result of the County financing various capital projects utilizing general fund cash balance. Once the project nears completion, bonds are issued and the deficits will be eliminated.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
General Fund			
General Government -			
Legislative and Executive:			
Electronic Voting Consultation:			
Capital Outlay	\$31,892	\$40,892	(\$9,000)
County Council:			
Personal Services	1,418,101	1,423,627	(5,526)
Property Management:			
Other	4,631,864	4,634,615	(2,751)
Administration-Fiscal Services:			
Other	171,619	180,222	(8,603)
Office of Budget and Management - Fiscal Services:			
Other	148,411	209,089	(60,678)
Property Valuations:			
Personal Services	4,783,724	4,890,919	(107,195)
Human Resource Administration:			
Other	471,386	486,541	(15,155)
Information Technology Administration:			
Personal Services	1,421,861	1,626,023	(204,162)
Other	1,917,598	1,948,537	(30,939)
Capital Outlay	2,460	2,667	(207)
Web and Multi-Media Development:			
Personal Services	1,883,676	1,887,581	(3,905)
WAN Services:			
Other	2,725,503	2,732,428	(6,925)
Communication Services:			
Personal Services	477,421	480,264	(2,843)
Information Technology:			
Capital Outlay	2,025,514	2,035,145	(9,631)
Fiscal Certificate of Title Administration -			
Records and Licenses:			
Personal Services	2,923,534	2,930,750	(7,216)
Other	1,229,549	1,353,030	(123,481)
Soldiers and Sailors Monument:			
Other	47,942	99,267	(51,325)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
General Government - Judicial:			
Judicial General:			
Capital Outlay	\$640,136	\$660,779	(\$20,643)
Central Scheduling:			
Personal Services	6,569,072	6,582,751	(13,679)
Probation:			
Personal Services	10,205,100	10,661,521	(456,421)
Domestic Relations:			
Other	987,229	996,312	(9,083)
Capital Outlay	13,332	14,919	(1,587)
Bureau of Support:			
Personal Services	3,075,393	3,150,208	(74,815)
Other	576,526	751,204	(174,678)
Justice Affairs Administration:			
Personal Services	718,835	782,541	(63,706)
Capital Outlay	1,387	2,265	(878)
Juvenile Court Administration:			
Personal Services	1,559,525	1,675,930	(116,405)
Juvenile Court Child Support:			
Personal Services	3,093,178	3,256,265	(163,087)
Law Department:			
Other	400,583	424,628	(24,045)
Probate Court:			
Personal Services	4,340,131	4,366,626	(26,495)
Other	1,307,823	1,329,044	(21,221)
General Office:			
Other	3,547,710	3,761,548	(213,838)
Capital Outlay	255,588	277,441	(21,853)
Law Enforcement Sheriff:			
Other	981,519	1,296,220	(314,701)
Jail Operations - Sheriff:			
Personal Services	44,815,677	46,157,849	(1,342,172)
Other	15,758,720	19,592,803	(3,834,083)
Sheriff Operations:			
Personal Services	4,883,843	5,026,624	(142,781)
Social Services:			
College Savings Program:			
Other	0	1,832,540	(1,832,540)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Community Development:			
Economic Development:			
Personal Services	\$1,034,749	\$1,129,076	(\$94,327)
Casino Tax Fund:			
Other	3,000,000	4,500,000	(1,500,000)
Debt Service:			
Gateway:			
Principal Retirement	250,000	500,000	(250,000)
<i>Human Services</i>			
Social Services:			
Foster Homes:			
Other	91,816	212,196	(120,380)
Tapestry System of Care - Children and Family Services:			
Other	7,569,553	7,675,265	(105,712)
Work First Services:			
Other	19,089,360	19,943,057	(853,697)
Southgate:			
Personal Services	4,109,151	4,277,702	(168,551)
Ohio City:			
Personal Services	3,682,782	3,697,588	(14,806)
Quincy Place:			
Personal Services	4,673,560	4,736,549	(62,989)
Veteran Employment Building:			
Capital Outlay	0	37,591	(37,591)
West Shore:			
Personal Services	4,280,058	4,376,276	(96,218)
Office of the Director:			
Capital Outlay	12,890	17,974	(5,084)
Management Services:			
Capital Outlay	2,065	13,095	(11,030)
Information and Outreach Services:			
Personal Services	453,341	520,415	(67,074)
Options Program:			
Personal Services	1,396,079	1,435,005	(38,926)
Other	3,104,370	3,207,014	(102,644)
Family and Children First:			
Other	7,568,181	7,869,097	(300,916)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Health and Human Services Levy</i>			
General Government - Judicial:			
Legal Services:			
Other	\$3,081,407	\$3,092,452	(\$11,045)
Community Social Services:			
Other	5,033,581	5,094,716	(61,135)
Detention Home:			
Personal Services	546,328	626,441	(80,113)
Youth and Family:			
Personal Services	795,932	821,406	(25,474)
Common Pleas Subsidy:			
Other	(1)	14,151	(14,152)
<i>Sanitary Engineer</i>			
Other	15,641,861	16,608,296	(966,435)
<i>Motor Vehicle Gas Tax</i>			
Public Works:			
Construction Engineer and Test Lab:			
Capital Outlay	27,096	55,099	(28,003)
<i>Real Estate Assessment</i>			
General Government -			
Legislative and Executive:			
Board of Revision:			
Personal Services	3,186,667	3,259,363	(72,696)
Tax Assessment Contractual Services:			
Other	8,703,530	9,026,232	(322,702)
<i>Delinquent Real Estate Assessment</i>			
General Government -			
Legislative and Executive:			
Tax Collections:			
Personal Services	968,377	1,014,869	(46,492)
General Government - Judicial:			
Delinquent Real Estate Tax Assessment:			
Other	1,625,912	1,785,939	(160,027)
<i>Court</i>			
General Government - Judicial:			
Clerk of Courts Computerization:			
Other	734,957	858,547	(123,590)
Sheriff:			
Personal Services	173,679	175,573	(1,894)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Solid Waste</i>			
Public Works:			
Municipal Grants:			
Other	\$200,000	\$203,861	(\$3,861)
<i>Community Development</i>			
Community Development:			
2008 Neighborhood Stabilization:			
Other	184,749	185,215	(466)
Shelter and Care Renewal:			
Other	13,415,793	14,243,865	(828,072)
2011 Lead Hazard Reduction Grant:			
Other	1,298,355	1,357,226	(58,871)
2011 Neighborhood Stabilization:			
Other	1,371,898	1,697,852	(325,954)
Home 2011:			
Other	808,141	917,074	(108,933)
2011 NSP 3 Administration:			
Other	1,896,287	2,028,237	(131,950)
Pass Transitional:			
Other	953,350	999,143	(45,793)
Home 1996:			
Other	322	452	(130)
Shelter and Care Unit:			
Other	294,049	294,703	(654)
Home Weatherization Assistance 2012:			
Personal Services	131,701	183,534	(51,833)
Shelter and Care 2008 Zelma George:			
Other	179,641	195,316	(15,675)
Shelter and Care Home Program:			
Other	512,723	529,644	(16,921)
Shelter and Care 2009:			
Other	908,116	934,041	(25,925)
Shelter and Care Renewal:			
Other	2,195,948	2,324,280	(128,332)
CDBG Year 38 2012:			
Other	3,076,868	3,146,291	(69,423)
Shelter and Care - Pass Supportive:			
Other	429,611	451,352	(21,741)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Community Development (continued)</i>			
Shelter and Care 2008:			
Other	\$862,129	\$904,173	(\$42,044)
Shelter and Care 2007:			
Other	286,111	339,808	(53,697)
EECBG Block Grant:			
Other	1,443,377	1,463,378	(20,001)
2010 Neighborhood Stabilization:			
Other	210,008	264,029	(54,021)
2009 CDBG-R ARRA:			
Other	0	42,642	(42,642)
<i>Other Community Development</i>			
Community Development:			
Cuyahoga River Environmental:			
Other	178,926	179,012	(86)
<i>Treatment Alternatives for Safer Communities</i>			
General Government - Judicial:			
Health and Human Services:			
Personal Services	198,767	238,183	(39,416)
Other	289,735	354,944	(65,209)
Treatment Alternative Street Crime:			
Other	13,602	13,669	(67)
<i>Victim Assistance</i>			
General Government - Judicial:			
Victim Safety Enhancement:			
Other	47,382	49,377	(1,995)
Violence Against Women Act Administration Grant:			
Personal Services	15,267	19,939	(4,672)
<i>Youth Services</i>			
General Government - Judicial:			
Youth Services Subsidy:			
Other	1,962,341	2,035,088	(72,747)
<i>Other Judicial</i>			
General Government - Judicial:			
Law Library Board:			
Personal Services	233,863	234,800	(937)
Other	330,344	355,994	(25,650)
Inspector General Vendor Fees:			
Other	0	100	(100)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Other Judicial (continued)</i>			
Administration Title IV-E Juvenile Court:			
Other	\$1,044,500	\$1,381,408	(\$336,908)
Custody Mediation:			
Other	54,985	248,057	(193,072)
High Visibility Enforcement:			
Other	2,921	3,263	(342)
2011 Second Chance Act Adult Offender:			
Other	262,323	268,693	(6,370)
Child Exposed to Violence:			
Other	1,634,660	1,674,927	(40,267)
Probation Improvement Incentive:			
Other	377,132	398,335	(21,203)
Internet Crimes Against Children:			
Other	94,069	99,751	(5,682)
CCA 408 Jail Misdemeanant:			
Other	764,133	804,100	(39,967)
CCA 407 Felony Program:			
Other	1,499,339	1,528,106	(28,767)
JAIBG Block Grant:			
Personal Services	9,019	10,213	(1,194)
<i>Other Health and Safety</i>			
Health and Safety:			
Emergency Management:			
Capital Outlay	6,552	7,902	(1,350)
Fatherhood Initiative:			
Personal Services	129,202	133,321	(4,119)
Northeast Ohio Regional Fusion Center 2009:			
Other	118,784	132,029	(13,245)
Urban Area Security Initiative:			
Capital Outlay	1,447,731	1,460,652	(12,921)
Port Security Grant:			
Personal Services	31,608	34,121	(2,513)
State Homeland Security:			
Capital Outlay	589,293	609,906	(20,613)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Other Social Services</i>			
Social Services:			
Invest in Children Administrative Services:			
Other	\$0	\$206,428	(\$206,428)
Invest in Children Early Intervention:			
Other	69,196	134,532	(65,336)
<i>Alcohol, Drug and Mental Health Board Grants</i>			
Health and Safety:			
Call Center Program:			
Other	617,695	644,895	(27,200)
Statewide Pathways:			
Other	1,526,769	1,569,797	(43,028)
<i>Capital Projects</i>			
Capital Outlay:			
Forensic Science Lab Capital:			
Capital Outlay	880,536	886,004	(5,468)
Capital Project Future Debt Service			
Other	22,072,001	22,238,497	(166,496)
Capital Outlay	22,706,968	22,803,528	(96,560)
<i>Central Custodial Services</i>			
Other	22,239,733	26,577,098	(4,337,365)
<i>Data Processing</i>			
Other	459,336	845,821	(386,485)
<i>Printing</i>			
Other	4,406,841	4,425,660	(18,819)
<i>Health Insurance</i>			
Personal Services	422,107	433,002	(10,895)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2013:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$202,328,279	\$239,372,330	(\$37,044,051)
Alcohol, Drug and Mental Health Board	67,067,181	71,988,435	(4,921,254)
Children Services	101,380,337	106,571,479	(5,191,142)
Cuyahoga Support Enforcement	33,143,691	35,804,961	(2,661,270)
Community Development	28,522,529	58,307,955	(29,785,426)
Treatment Alternatives for Safer Communities	521,409	1,887,037	(1,365,628)
Victim Assistance	2,352,981	3,274,249	(921,268)
Youth Services	4,455,734	9,899,048	(5,443,314)
Other Judicial	19,878,903	19,956,230	(77,327)
Other Health and Safety	18,568,794	23,815,828	(5,247,034)
Other Public Works	795,216	2,963,557	(2,168,341)
Other Social Services	3,418,258	5,441,116	(2,022,858)
Litter Prevention and Recycling	11,652	97,414	(85,762)
Alcohol, Drug and Mental Health Board Grants	590,824	3,282,451	(2,691,627)
Capital Projects	(9,609,890)	51,599,313	(61,209,203)
Road Capital Projects	(2,222,589)	64,637,582	(66,860,171)
Printing	4,117,789	4,939,319	(821,530)
Postage	1,739,717	1,782,529	(42,812)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2013:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$240,257,535	\$240,573,521	(\$315,986)
Alcohol, Drug and Mental Health Board	68,372,919	71,988,435	(3,615,516)
Cuyahoga Support Enforcement	33,143,691	34,222,969	(1,079,278)
Community Development	28,739,827	76,908,251	(48,168,424)
Treatment Alternatives for Safer Communities	1,133,055	1,804,431	(671,376)
Victims Assistance	2,388,248	3,134,517	(746,269)
Youth Services	4,455,734	9,899,048	(5,443,314)
Other Health and Safety	22,006,000	29,605,112	(7,599,112)
Other Public Works	795,216	2,963,557	(2,168,341)
Other Social Services	4,176,564	5,239,830	(1,063,266)
Litter Prevention and Recycling	11,652	97,414	(85,762)
Alcohol, Drug and Mental Health Board Grants	590,824	3,282,451	(2,691,627)
Capital Projects	(9,609,890)	51,599,313	(61,209,203)
Road Capital Projects	(2,222,589)	64,637,582	(66,860,171)
Postage	1,818,453	1,882,529	(64,076)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Management has indicated that appropriations will be closely monitored and amended timely to minimize future violations.

Note 7 - Fund Balances

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

Fund Balances	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<i>Nonspendable</i>				
Unclaimed Monies	\$17,688,845	\$0	\$0	\$0
Loans Receivable	500,000	0	0	0
<i>Total Nonspendable</i>	18,188,845	0	0	0
<i>Restricted for</i>				
Health and Human Services	0	0	35,290,846	0
Developmental Disabilities	0	0	0	120,521,272
Community Revitalization	0	0	0	0
Substance Addictions and Mental Health Services	0	0	0	0
Real Property Appraisal	0	0	0	0
Children Services	0	0	0	0
Judicial Services	0	0	0	0
Solid Waste Removal Activities	0	0	0	0
Health and Safety	0	0	0	0
Social Services	0	0	0	0
Infrastructure System Operations	0	0	0	0
Other Purposes	0	0	0	0
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
<i>Total Restricted</i>	0	0	35,290,846	120,521,272
<i>Committed to</i>				
Global Center for Health Innovation	1,132,418	0	0	0
<i>Assigned to</i>				
Downtown Cleveland Development	7,327,623	0	0	0
Coroner's Lab	1,163,181	0	0	0
Purchases on Order	9,811,406	0	0	0
Year 2014 Appropriations	5,439,051	0	0	0
<i>Total Assigned</i>	23,741,261	0	0	0
<i>Unassigned (Deficit)</i>	217,564,785	(11,656,272)	0	0
<i>Total Fund Balances (Deficit)</i>	\$260,627,309	(\$11,656,272)	\$35,290,846	\$120,521,272

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Fund Balances	Global Center for Health Innovation	Other Governmental Funds	Total
<i>Nonspendable</i>			
Unclaimed Monies	\$0	\$0	\$17,688,845
Loans Receivable	0	0	500,000
<i>Total Nonspendable</i>	0	0	18,188,845
<i>Restricted for</i>			
Health and Human Services	0	0	35,290,846
Developmental Disabilities	0	0	120,521,272
Community Revitalization	0	59,392,334	59,392,334
Substance Addictions and Mental Health Services	0	7,185,596	7,185,596
Real Property Appraisal	0	14,048,003	14,048,003
Children Services	0	41,300,375	41,300,375
Judicial Services	0	25,138,730	25,138,730
Solid Waste Removal Activities	0	3,439,711	3,439,711
Health and Safety	0	16,917,249	16,917,249
Social Services	0	1,891,972	1,891,972
Infrastructure System Operations	0	60,665,851	60,665,851
Other Purposes	0	8,354,737	8,354,737
Debt Service	0	24,475,732	24,475,732
Capital Projects	392,892,539	2,154,973	395,047,512
<i>Total Restricted</i>	392,892,539	264,965,263	813,669,920
<i>Committed to</i>			
Global Center for Health Innovation	0	0	1,132,418
<i>Assigned to</i>			
Downtown Cleveland Development	0	0	7,327,623
Coroner's Lab	0	0	1,163,181
Purchases on Order	0	0	9,811,406
Year 2014 Appropriations	0	0	5,439,051
<i>Total Assigned</i>	0	0	23,741,261
<i>Unassigned (Deficit)</i>	0	(4,930,578)	200,977,935
<i>Total Fund Balances (Deficit)</i>	\$392,892,539	\$260,034,685	\$1,057,710,379

Note 8 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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).

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	\$30,063,861	(\$17,557,963)	(\$6,302,633)	(\$7,323,362)
Net Adjustment for				
Revenue Accruals	(14,085,271)	7,979,739	430,080	2,319,627
Inception of Lease	0	(1,188,735)	0	0
Beginning Fair Value				
Adjustment for Investments	4,961,982	0	0	0
Ending Fair Value				
Adjustment for Investments	1,882,566	0	0	0
Beginning Unrecorded Cash	660,629	0	0	0
Ending Unrecorded Cash	(159,300)	0	0	0
Expenditure Accrual	(15,524,087)	(585,725)	(150,380)	(1,083,282)
Encumbrances	<u>(11,537,991)</u>	<u>(35,403,010)</u>	<u>(7,972,991)</u>	<u>(6,145,363)</u>
Budget Basis	<u>(\$3,737,611)</u>	<u>(\$46,755,694)</u>	<u>(\$13,995,924)</u>	<u>(\$12,232,380)</u>

Note 9 - Contingent Liabilities

Grants

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

Litigation

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

Cuyahoga County, Ohio
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Since 2008, seventeen former County officials and employees have been charged in United States District Court with violations of federal law, including bribery. The charges have stemmed from an FBI investigation into public corruption within the County. Of those charged, twelve, including the former County Auditor, have pleaded guilty. In addition, five (Greco, Dimora, Gabor, Judge Terry, Judge McCafferty) former government officials, including a former County Commissioner and one former employee have been convicted of public corruption charges after trials. Two of the convictions (Dimora and Gabor) were affirmed by the United States Court of Appeals for the Sixth Circuit on April 30, 2014. Finally, two former County employees have been charged and have pleaded guilty in the State criminal justice system. One former County employee has pleaded not guilty and is awaiting trial.

In connection with the foregoing charges, the County received a total of \$4.98 million in restitution payments made directly to the County by individuals convicted in such cases.

In 2009, the County engaged independent counsel to investigate the effect of the investigation and the criminal charges on the County's financial position. That independent counsel issued an initial report in 2009 and an updated report in 2011. Based on the findings of independent counsel set forth in those reports and a review by representatives of the County Prosecutors office, as of the date of this report, the County does not believe that the investigation, or any criminal charges or convictions resulting from the investigation, will have a material effect on the future financial position of the County

Note 10 - Deposits and Investments

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper;
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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, \$91,773,983 of the County's bank balance of \$93,023,983 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
Federal Agriculture Mortgage Bonds	\$10,140,800	Less than One Year	Aa1	N/A
Federal Farm Credit Bank Bonds	70,276,500	Less than One Year	Aaa	12.85%
Federal Farm Credit Bank Bonds	39,983,600	More than One Year	Aaa	7.31%
Federal Farm Credit Bank Bonds	20,041,900	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	40,257,800	Less than One Year	Aaa	7.36%
Federal Home Loan Bank Bonds	50,079,900	More than One Year	Aaa	9.16%
Federal Home Loan Bank Bonds	9,958,100	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	10,018,200	More than Three Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	70,126,300	More than One Year	Aaa	12.82%
Federal Home Loan Mortgage Corporation Bank Bonds	20,022,500	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	49,901,700	More than Three Years	Aaa	9.12%
Federal National Mortgage Association Bonds	60,567,600	Less than One Year	Aaa	11.07%
Federal National Mortgage Association Bonds	30,048,300	More than One Year	Aaa	5.49%
Federal National Mortgage Association Bonds	19,972,600	More than Two Years	Aaa	N/A
Federal National Mortgage Association Bonds	20,077,800	More than Three Years	Aaa	N/A
City of Garfield Heights Notes	420,000	Less than One Year	N/A	N/A
State of Israel Notes	4,996,550	Less than One Year	N/A	N/A
Treasury Coupon Securities	20,043,800	More than Three Years	N/A	N/A
STAR Ohio	1,632	Average 53.4 Days	N/A	N/A
Total Portfolio	<u>\$546,935,582</u>			

Cuyahoga County, Ohio
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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. The City of Garfield Heights Notes and the State of Israel Notes are unrated. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses 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	4/1/2014	\$5,000,000

Note 11 - Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of 2012 taxes.

2013 real property taxes are levied after October 1, 2013, on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

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. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

Cuyahoga County, Ohio
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The full tax rate for all County operations for the year ended December 31, 2013, was \$13.22 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2013 property tax receipts were based are as follows:

Real Property	\$26,894,042,740
Public Utility Personal Property	<u>758,430,350</u>
Total Assessed Value	<u><u>\$27,652,473,090</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 agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2013 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 12 - Receivables

Receivables at December 31, 2013 consisted of 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.

During 1997, the County entered into a project funding agreement with the City of Cleveland (the City) and the Gateway Economic Development Corporation of Greater Cleveland (Gateway), to provide funds, through a loan from the Ohio Department of Development, for the construction of a sports facility. The City agreed to provide to the County a payment equal to 50 percent of the annual loan payment. Loans expected to be collected in more than one year amount to \$500,000 in the general fund. At December 31, 2013 there were no delinquent loans.

The loans receivable at December 31, 2013, reported in other governmental funds, 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 \$43,719,940 in the community development special revenue fund. At December 31, 2013 there were no delinquent loans.

The County entered into a project funding agreement with MMPI Cleveland Development LLC (Developer) 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, 2013, the Developer has drawn down the full balance of available funds. As of December 31, 2013, the outstanding balance was \$360,272,155. Loans

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expected to be collected in more than one year amount to \$341,404,335 in the GCHI capital projects fund. At December 31, 2013 there were no delinquent loans. See Note 4 for additional information.

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. Intergovernmental receivables expected to be collected in more than one year amount to \$1,460,000 in the bond retirement debt service fund. At December 31, 2013 there were no delinquent receivables. See Note 5 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:

	Amount
General Fund	
Local Government and Revenue Assistance	\$8,846,145
Miscellaneous	2,506,748
Property Tax Rollbacks and Exemptions	843,648
Total General Fund	12,196,541
Special Revenue Funds	
Human Services	7,701,308
Health and Human Services Levy	4,064,516
County Board of Developmental Disabilities	8,428,142
Motor Vehicle Gas Tax	8,684,612
Alcohol, Drug and Mental Health Board	2,909,947
Children Services	4,117,435
Cuyahoga Support Enforcement	323,896
Solid Waste	40,172
Community Development	1,622,164
Other Community Development	30,195
Treatment Alternatives for Safer Communities	1,958,463
Victim Assistance	141,699
Other Judicial	508,428
Other Legislative and Executive	8,152
Other Health and Safety	643,531
Other Public Works	9,563,346
Other Social Services	776,430
Total Special Revenue Funds	51,522,436
Debt Service Fund	
Debt Service	3,778,156
Capital Projects Funds	
Capital Projects	118,984
Road Capital Projects	3,382,928
Total Capital Projects Funds	3,501,912
<i>Total Governmental Activities</i>	\$70,999,045
Enterprise Fund	
Cuyahoga County Information Systems	\$9,600
Internal Service Funds	
Central Custodial Services	\$762,638
Data Processing	25,207
Total Internal Service Funds	\$787,845

Cuyahoga County, Ohio
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For the Year Ended December 31, 2013

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

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

Note 13 - Capital Assets

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$12,265,954	\$0	(\$5,761,359)	\$6,504,595
<i>Total Nondepreciable Capital Assets</i>	<u>12,265,954</u>	<u>0</u>	<u>(5,761,359)</u>	<u>6,504,595</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,630,067	2,819,049	0	14,449,116
Utility Plant	65,108,470	0	(3,303,715)	61,804,755
Buildings, Structures and Improvements	22,539,856	0	(5,227,209)	17,312,647
Furniture, Fixtures and Equipment	1,861,471	0	(24,103)	1,837,368
Vehicles	7,802,257	189,820	(786,148)	7,205,929
<i>Total Depreciable Capital Assets</i>	<u>108,942,121</u>	<u>3,008,869</u>	<u>(9,341,175)</u>	<u>102,609,815</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(10,207,365)	(171,601)	0	(10,378,966)
Utility Plant	(35,132,219)	(1,124,136)	2,369,355	(33,887,000)
Buildings, Structures and Improvements	(14,143,238)	(736,059)	255,136	(14,624,161)
Furniture, Fixtures and Equipment	(1,401,703)	(67,995)	24,103	(1,445,595)
Vehicles	(6,510,714)	(566,914)	786,148	(6,291,480)
<i>Total Accumulated Depreciation</i>	<u>(67,395,239)</u>	<u>(2,666,705)</u>	<u>3,434,742</u>	<u>(66,627,202)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>41,546,882</u>	<u>342,164</u>	<u>(5,906,433)</u>	<u>35,982,613</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$53,812,836</u>	<u>\$342,164</u>	<u>(\$11,667,792)</u>	<u>\$42,487,208</u>

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

Sanitary Engineer	\$1,973,018
County Airport	223,077
County Parking Garage	467,531
Cuyahoga County Information Systems	3,079
Total	<u>\$2,666,705</u>

Cuyahoga County, Ohio
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For the Year Ended December 31, 2013

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$93,246,359	\$285,295	(\$7,285,375)	\$86,246,279
Construction in Progress	604,237,701	72,959,047	(638,519,988)	38,676,760
<i>Total Nondepreciable Capital Assets</i>	<u>697,484,060</u>	<u>73,244,342</u>	<u>(645,805,363)</u>	<u>124,923,039</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,751,000	0	(404,981)	11,346,019
Buildings, Structures and Improvements	623,395,583	621,711,523	(30,024,494)	1,215,082,612
Furniture, Fixtures and Equipment	57,416,999	21,323,920	(383,455)	78,357,464
Vehicles	14,340,476	637,635	(1,870,657)	13,107,454
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	181,311,462	2,273,647	0	183,585,109
<i>Total Depreciable Capital Assets</i>	<u>890,190,832</u>	<u>645,946,725</u>	<u>(32,683,587)</u>	<u>1,503,453,970</u>
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(5,338,297)	(540,926)	265,253	(5,613,970)
Buildings, Structures and Improvements	(377,070,218)	(17,254,058)	18,424,157	(375,900,119)
Furniture, Fixtures and Equipment	(44,373,280)	(2,892,085)	299,561	(46,965,804)
Vehicles	(11,818,654)	(1,241,072)	1,870,657	(11,189,069)
Right to Use Community Center	(12,582)	(150,979)	0	(163,561)
Infrastructure	(93,381,653)	(5,640,144)	0	(99,021,797)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(531,994,684)</u>	<u>(27,719,264)</u>	<u>20,859,628</u>	<u>(538,854,320)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>358,196,148</u>	<u>618,227,461</u>	<u>(11,823,959)</u>	<u>964,599,650</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$1,055,680,208</u>	<u>\$691,471,803</u>	<u>(\$657,629,322)</u>	<u>\$1,089,522,689</u>

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

General Government:	
Legislative and Executive	\$3,018,551
Judicial	8,391,602
Public Works	5,725,467
Health and Safety	4,621,028
Social Services	5,961,344
Community Development	1,272
Total	<u>\$27,719,264</u>

During 2012, 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
2014	\$150,979
2015	150,979
2016	150,979
2017	150,979
2018	150,979
2019-2023	754,895
2024-2025	301,961
	<u>\$1,811,751</u>

For additional information see Note 5.

Note 14 - Permissive Sales and Use Tax

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

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

Proceeds of the tax are credited to the general fund. A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 15 - Related Party Transactions

During 2013, Cuyahoga County provided \$36,026,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

Cuyahoga County, Ohio
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Note 16 - Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From		
	General	Health and Human Services Levy	Other Governmental Funds
General	\$0	\$0	\$265,900
Human Services	380,000	0	201,000
Health and Human Services Levy	500,000	0	0
Global Center for Health Innovation	5,365,457	0	0
Other Governmental Funds	48,349,588	1,018,104	12,918,279
Other Enterprise Funds	567,866	0	90,000
<i>Total Transfers</i>	<u>\$55,162,911</u>	<u>\$1,018,104</u>	<u>\$13,475,179</u>

Transfers To	Transfers From		
	Internal Service Funds	Other Enterprise Funds	Totals
General	\$0	\$0	\$265,900
Human Services	0	0	581,000
Health and Human Services Levy	0	0	500,000
Global Center for Health Innovation	0	0	5,365,457
Other Governmental Funds	69,321	187,660	62,542,952
Other Enterprise Funds	0	0	657,866
<i>Total Transfers</i>	<u>\$69,321</u>	<u>\$187,660</u>	<u>\$69,913,175</u>

The general fund transfer to the Global Center for Health Innovation was made to account for the County's portion of construction costs. The remaining transfers were made to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted balances to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Interfund Balances

Interfund balances at December 31, 2013, 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.

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Interfund Payable	Interfund Receivable		Totals
	General	Internal Service Funds	
General	\$0	\$1,901,197	\$1,901,197
Human Services	3,307,253	1,335,254	4,642,507
Health and Human Services Levy	0	15,038	15,038
County Board of Developmental Disabilities	0	393,173	393,173
Other Governmental Funds	4,194,154	530,657	4,724,811
Sanitary Engineer	0	213,534	213,534
Other Enterprise Funds	0	22,784	22,784
Internal Service Funds	1,271,328	700,690	1,972,018
<i>Total</i>	<u>\$8,772,735</u>	<u>\$5,112,327</u>	<u>\$13,885,062</u>

Note 17 - Employee Retirement Systems

Ohio Public Employees Retirement System (OPERS)

Plan Description – The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contributions rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13 percent. While members in the state and

Cuyahoga County, Ohio
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local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.00 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012 and 2011 were \$47,706,684, \$35,615,072 and \$38,497,041, respectively. For 2013, 97.04 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$993,184 made by the County and \$709,419 made by plan members.

State Teachers Retirement System (STRS)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a standalone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio 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. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased one percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For the fiscal year

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ended December 31, 2013, plan members were required to contribute 10 percent of their annual covered salary from January 1, 2013 till June 30, 2013 and 11 percent from July 1, 2013 till December 31, 2013. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were \$1,270,358, \$1,227,072 and \$1,332,865, respectively. The full amount has been contributed for 2013, 2012 and 2011. Contributions made to STRS Ohio for the DC and the defined contribution portion of the combined Plans for 2013 were \$61,599 made by the County and \$43,999 made by the plan members.

Note 18 - Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description – 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 plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

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. For 2013, the portion of employer contributions allocated to health care for member in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans as recommended by the OPERS Actuary.

Cuyahoga County, Ohio
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The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012 and 2011 were \$3,635,984, \$14,079,756 and \$15,234,982, respectively. For 2013, 97.04 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2013, 2012 and 2011 were \$97,720, \$94,390 and \$102,528, respectively. The full amount has been contributed for 2013, 2012 and 2011.

Note 19 - Other Employee Benefits

Compensated Absences

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

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

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

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

Retirement Incentive

In May 2008, the Board of County Commissioners authorized the purchase of additional service credit equal to 20 percent of accumulated service time up to a maximum of 3 years under Ohio Public Employee Retirement System for certain employees close to retirement as an incentive to retire early. The Early Retirement Incentive Program was approved for participating departments and agencies of the County by agreement with the previous County Commissioners for a period of 1 year commencing January 15, 2009. As of December 31, 2013, the Early Retirement Incentive Program was completed and all outstanding debt was paid.

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2013, the County contracted with several insurance companies for employee medical, prescription dental and vision benefits as follows:

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

Note 20 - 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, 2013, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$509 million, \$1.3 billion, and \$193 million, respectively.

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Note 21 - Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds - Voted:</i>				
1993 Jail Facilities and Various Purpose Refunding Bonds	1993	2.20 - 5.25 %	\$48,960,000	2013
<i>General Obligation Bonds - Unvoted:</i>				
1993 Rock and Roll Hall of Fame Bonds	1993	2.75 - 5.65	12,000,000	2018
2004 Capital Improvement Bonds	2004	2.50 - 5.25	84,490,000	2024
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>Revenue Bonds</i>				
1992 Gateway Economic Development	1992	8.63	35,000,000	2022
2004 Brownfield Redevelopment Refunding Bonds	2004	1.50 - 5.10	12,880,000	2018
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
<i>Loans Payable</i>				
1997 Ohio Department of Development - Gateway	1997	0.00	10,000,000	2016
2006 Ohio Public Works Commission - Schaaf Bridge	2006	0.00	1,251,250	2027
2009 Ohio Department of Transportation - Crocker	2009	3.00	5,257,016	2019
<i>Bond Anticipation Notes</i>				
2011 Rock and Roll	2011	1.94	10,320,000	2015
Business-Type Activities				
<i>Self-Supporting Bonds Payable</i>				
2000 Sewer Improvement	2000	4.55 - 5.55	1,040,000	2020
2005 Sewer Improvement	2005	2.00 - 3.55	4,445,000	2025
<i>OWDA Loans</i>				
Cuyahoga County Lab	2002	4.18	1,487,338	2016
Interceptor Sewer Construction	2002	4.18	270,471	2016
Trunk Sewer Construction	1999	4.04	1,935,141	2019
Scottish Highlands Sewer	1998	4.04	1,225,007	2018

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 (continued)</i>				
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/East 38th 40th Street	2008	3.25	807,805	2027
Fitch Road Sanitary Sewer	2008	3.25	1,558,386	2027
Echo Hills Wastewater Treatment Plant 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
HSTS Repair/Replacement Program	2013	n/a	314,000	2032
Jefferson Drive Sewer Lining	2013	2.66	378,483	2032
<i>OPWC Loans</i>				
Sanitary Sewer Improvement	1992	0.00	1,023,209	2012
Sanitary Sewerage Facilities Rehabilitation	1995	0.00	746,824	2015
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

Changes in the County's long-term obligations during the year ended December 31, 2013, consist of the following:

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Voted:					
1993 Jail Facilities and Various Purpose Refunding					
Term Bonds	\$1,160,000	\$0	\$1,160,000	\$0	\$0
Capital Appreciation Bonds	270,646	0	270,646	0	0
Accretion on Capital Appreciation Bonds	4,678,311	571,043	5,249,354	0	0
Total General Obligation Bonds - Voted	\$6,108,957	\$571,043	\$6,680,000	\$0	\$0

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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds - Unvoted:					
1993 Rock and Roll Hall of Fame Serial Bonds	\$4,440,000	\$0	\$645,000	\$3,795,000	\$680,000
2004 Capital Improvement Serial Bonds	7,425,000	0	3,620,000	3,805,000	3,805,000
2005 General Obligation Refunding Bonds	54,395,000	0	7,070,000	47,325,000	6,520,000
Unamortized Premium	4,449,645	0	578,343	3,871,302	0
2009 Capital Improvement Bonds					
Serial Bonds	28,875,000	0	4,390,000	24,485,000	4,480,000
Term Bonds	35,740,000	0	0	35,740,000	0
Building America Bonds - Serial	8,130,000	0	50,000	8,080,000	50,000
Building America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic					
Development Bonds - Serial	7,885,000	0	50,000	7,835,000	50,000
Recovery Zone Economic					
Development Bonds - Term	34,740,000	0	0	34,740,000	0
Unamortized Premium	5,944,869	0	176,643	5,768,226	0
2012A Various Purpose Bonds					
Serial Bonds	48,263,000	0	1,892,000	46,371,000	1,890,000
Term Bonds	17,465,000	0	0	17,465,000	0
Unamortized Premium	8,197,892	0	235,979	7,961,913	0
2012B Various Purpose Refunding Bonds					
Serial Bonds	45,577,000	0	228,000	45,349,000	195,000
Unamortized Premium	6,945,422	0	34,745	6,910,677	0
Total General Obligation Bonds - Unvoted	354,212,828	0	18,970,710	335,242,118	17,670,000
Revenue Bonds					
1992 Gateway Economic Development	35,000,000	0	3,500,000	31,500,000	3,500,000
2004 Brownfield Redevelopment Refunding Bonds	6,460,000	0	950,000	5,510,000	995,000
2010 Brownfield Redevelopment Bonds					
Serial Bonds	9,965,000	0	610,000	9,355,000	625,000
Term Bonds	6,000,000	0	0	6,000,000	0
2010 Commercial Redevelopment Bonds					
Serial Bonds	6,475,000	0	400,000	6,075,000	400,000
Term Bonds	3,855,000	0	0	3,855,000	0
2010 Gateway Arena Refunding Bonds	34,550,000	0	1,745,000	32,805,000	1,770,000
2010 Shaker Square Refunding Bonds					
Serial Bonds	800,000	0	65,000	735,000	65,000
Term Bonds	1,810,000	0	0	1,810,000	0
Unamortized Premium	117,223	0	2,919	114,304	0
2010 Economic Development - GCHI					
Taxable GCHI Revenue Bonds					
Serial Bonds	71,125,000	0	15,915,000	55,210,000	17,795,000
Term Bonds	31,845,000	0	0	31,845,000	0
Tax Exempt GCHI Revenue Bonds					
Recovery Zone Economic					
Development Bonds - Serial	20,000,000	0	0	20,000,000	0
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	13,322,363	0	656,009	12,666,354	0

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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Governmental Activities (continued)					
General Obligation Bonds - Unvoted:					
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	\$0	\$2,945,000	\$0	\$2,945,000	\$100,000
Term Bonds	0	1,260,000	0	1,260,000	0
Unamortized Discount	0	(58,024)	0	(58,024)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	0	2,675,000	0	2,675,000	0
Term Bonds	0	3,010,000	0	3,010,000	0
Unamortized Discount	0	(113,157)	0	(113,157)	0
Total Revenue Bonds	441,559,586	9,718,819	23,843,928	427,434,477	25,250,000
Loans Payable					
Ohio Department of Development - Gateway	2,000,000	0	500,000	1,500,000	500,000
Ohio Public Works Commission - Schaaf Bridge	907,157	0	93,843	813,314	62,562
Ohio Department of Transportation - Crocker	4,362,745	0	617,479	3,745,266	636,142
Total Loans Payable	7,269,902	0	1,211,322	6,058,580	1,198,704
Other Long-Term Obligations:					
Bond Anticipation Notes - 2011 Rock and Roll	7,200,000	0	2,100,000	5,100,000	3,100,000
Compensated Absences	28,198,242	1,497,721	2,993,031	26,702,932	2,953,202
Capital Lease	318,365,278	79,027,670	25,290,990	372,101,958	21,904,961
Special Termination Benefits	127,615	0	127,615	0	0
Total Other Long-Term Obligations	353,891,135	80,525,391	30,511,636	403,904,890	27,958,163
Total Governmental Activities	\$1,163,042,408	\$90,815,253	\$81,217,596	\$1,172,640,065	\$72,076,867
	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Business Type Activities					
Self-Supported Bonds Payable					
2000 Sewer Improvement - Spec. Assessments	\$540,000	\$0	\$55,000	\$485,000	\$60,000
2005 Sewer Improvement	3,225,000	0	195,000	3,030,000	205,000
Total Self-Supported Bonds Payable	\$3,765,000	\$0	\$250,000	\$3,515,000	\$265,000

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	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Business Type Activities (continued)					
OWDA Loans					
Cuyahoga County Lab	\$356,231	\$0	\$146,379	\$209,852	\$102,756
Interceptor Sewer Construction	73,197	0	26,047	47,150	18,280
Trunk Sewer Construction	804,547	0	167,551	636,996	117,418
Scottish Highlands Sewer	439,306	0	110,393	328,913	77,362
CSO Improvements	213,277	0	22,803	190,474	0
Suffolk Estates Pump Station	144,655	0	15,361	129,294	0
Woods Pump Station	456,652	0	39,354	417,298	0
CSO Improvements/East 38th 40th Street	608,957	0	51,928	557,029	0
Fitch Road Sanitary Sewer	1,230,645	0	100,179	1,130,466	0
Echo Hills Wastewater Treatment Plant Elimination	1,382,442	0	119,799	1,262,643	0
Stearns and Cook Roads Sanitary Sewer	453,682	0	29,300	424,382	0
Cook Mackenzie Sanitary Sewer	535,716	0	40,375	495,341	0
Thornapple Pump Station	749,178	0	55,771	693,407	0
Sewer Repairs	2,009,223	84,935	120,166	1,973,992	0
Fernhill Sewer Replacement	1,318,155	198,080	91,711	1,424,524	0
North Granger Sewer Replacement	328,160	18,525	29,099	317,586	0
Dewey Road Pump Station	2,036,308	203,510	145,743	2,094,075	0
HSTS Repair/Replacement Program	0	31,615	31,615	0	0
Jefferson Drive Sewer Lining	0	254,679	21,976	232,703	0
<i>Total OWDA Loans</i>	<u>13,140,331</u>	<u>791,344</u>	<u>1,365,550</u>	<u>12,566,125</u>	<u>315,816</u>
OPWC Loans					
Sanitary Sewerage Facilities Rehab	74,682	0	37,342	37,340	37,340
North County Trunk Sewer Improvement	147,523	0	22,696	124,827	22,696
MetroHealth Sanitary Sewer	35,931	0	6,532	29,399	6,532
Sanitary Sewer System Improvement	218,495	0	11,810	206,685	11,810
<i>Total OPWC Loans</i>	<u>476,631</u>	<u>0</u>	<u>78,380</u>	<u>398,251</u>	<u>78,378</u>
Other Long-Term Obligations					
Compensated Absences	501,883	21,248	17,225	505,906	60,278
<i>Total Business-Type Activities</i>	<u>\$17,883,845</u>	<u>\$812,592</u>	<u>\$1,711,155</u>	<u>\$16,985,282</u>	<u>\$719,472</u>

The self-supported bonds payable will be paid from charges for services revenue in the enterprise funds. The business-type activities' OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds. During 2012, the County elected to pay the principal due January 2013 in 2013, thereby, making three principal payments as of December 31, 2013. Self-supporting bonds are secured by an unvoted property tax levy; however, each bond indenture provides for principal and interest to also be paid from user charges.

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

Cuyahoga County, Ohio
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Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, alcohol, drug and mental health, community development, County board of developmental disabilities, court, human services, motor vehicle and gas tax, other health and safety, other judicial, County airport, Cuyahoga County information systems, sanitary engineer, County parking garage, maintenance garage, printing, postage, central custodial services and workers' compensation funds. The County will made the final payment on the special termination benefit in 2013. Capital Leases will be paid from the human services and GCHI funds.

In May 2003, the County Commissioners authorized by resolution a loan in the amount of \$10 million from the Ohio Department of Transportation (ODOT) of which a total of \$3.7 million was borrowed for Crocker Road. In March 2006, the County Commissioners authorized by resolution a second 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 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:

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

In May 2010, the County issued \$10,150,000 in one year limited tax general obligation bond anticipation notes with an interest rate of 1.5 percent due May 2011. The notes were issued for use by the Rock and Roll Hall of Fame for its Library and Archives project. The notes were to be repaid from the existing 1.5 percent

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bed tax once the 1993 County Rock and Roll Hall of Fame bonds had been reimbursed from the same tax. In May 2011, the net proceeds from the Rock and Roll Hall of Fame and Museum Project notes, Series 2011 were used to redeem the Series 2010 notes. The new notes were issued amounting to \$10,320,000 at an interest rate of 1.94 percent with maturity on December 1, 2015. The notes will be repaid from the debt service fund.

In September 2010, the County issued \$73,135,000 in revenue bonds. This bond issuance is comprised 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	
Year	\$6,000,000	\$3,855,000	\$1,310,000	\$500,000
2021	\$0	\$0	\$240,000	\$0
2022	0	0	245,000	0
2023	0	0	260,000	0
2024	0	0	275,000	0
2026	1,070,000	680,000	0	90,000
2027	1,130,000	725,000	0	100,000
2028	1,195,000	770,000	0	95,000
2029	1,265,000	815,000	0	110,000
Total	<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.

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:

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

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

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

Extraordinary Optional Redemption The 2010 Economic Development – GCHI Revenue Bonds Recovery Zone Economic Development Bonds are subject 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, equipment purchases, 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 general obligation bond retirement fund.

In November 2012, the County issued general obligation bonds, in the amount of \$45,577,000, to refund bonds previously issued in fiscal year 2004 for various purposes. The bonds were issued with interest rates varying from 1.5 to 5 percent. The bonds were issued for a twenty five year period with final maturity during 2037. The bonds will be retired through the general obligation bond retirement fund. Net proceeds of \$52,178,789 (including a \$6,945,422 premium and after payment of \$343,633 in issuance costs) were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2004 various purpose bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County’s financial statements. On December 31, 2013, \$47,605,000 of the defeased bonds are still outstanding.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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, 2031. The bonds are being repaid in the general obligation bond retirement fund.

The term bonds maturing on December 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 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 general obligation bond retirement 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.

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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Outstanding 12/31/13
CSO Improvements	\$190,474
Suffolk Estates Pump Station	129,294
Woods Pump Station	417,298
CSO Improvements/East 38th 40th Street	557,029
Fitch Road Sanitary Sewer	1,130,466
Echo Hills Wastewater Treatment Plant Elimination	1,262,643
Stearns and Cook Roads Sanitary Sewer	424,382
Cook Mackenzie Sanitary Sewer	495,341
Thornapple Pump Station	693,407
Sewer Repairs	1,973,992
Fernhill Sewer Replacement	1,424,524
North Granger Sewer Replacement	317,586
Dewey Road Pump Station	2,094,075
Jefferson Drive Sewer	232,703
<i>Totals</i>	\$11,343,214

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, 2013, are an overall debt margin of \$486,045,979; and an unvoted debt margin of \$72,758,883.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2013 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
2014	\$17,570,000	\$9,798,875	\$25,150,000	\$9,156,924	\$100,000	\$448,956
2015	18,065,000	9,073,542	25,860,000	8,156,261	115,000	456,412
2016	17,710,000	8,375,294	26,910,000	7,033,409	115,000	455,433
2017	18,505,000	7,584,384	23,445,000	5,771,756	240,000	454,112
2018	19,375,000	6,743,933	24,685,000	4,506,865	240,000	449,910
2019-2023	80,210,000	20,974,460	44,535,000	10,474,559	1,295,000	2,149,593
2024-2028	23,620,000	7,783,788	9,615,000	2,734,485	1,555,000	1,885,701
2029-2033	15,035,000	4,572,400	4,500,000	268,782	1,960,000	1,489,385
2034-2038	14,245,000	1,452,800	0	0	2,545,000	911,364
2039-2042	0	0	0	0	1,725,000	287,787
Total	\$224,335,000	\$76,359,476	\$184,700,000	\$48,103,041	\$9,890,000	\$8,988,653

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Recovery Zone Facility Bonds					
	Serial and Term		Loans		Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$0	9,999,156	\$1,198,704	\$107,622	\$3,100,000	\$98,940
2015	0	9,999,156	1,217,932	88,395	2,000,000	38,800
2016	0	9,999,156	1,237,741	68,586	0	0
2017	0	9,999,156	758,147	48,180	0	0
2018	0	9,999,156	779,170	27,155	0	0
2019-2023	108,100,000	40,182,030	679,197	5,496	0	0
2024-2027	92,135,000	10,254,218	187,689	0	0	0
Total	\$200,235,000	\$100,432,028	\$6,058,580	\$345,434	\$5,100,000	\$137,740

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
2014	\$50,000	3,793,982	\$50,000	\$2,553,982	(\$2,597,507)	\$3,850,457
2015	50,000	3,792,415	50,000	2,552,415	(2,596,254)	3,848,576
2016	50,000	3,790,774	50,000	2,550,774	(2,594,940)	3,846,608
2017	50,000	3,788,863	50,000	2,548,863	(2,593,412)	3,844,314
2018	50,000	3,786,667	50,000	2,546,667	(2,591,656)	3,841,678
2019-2023	250,000	18,896,942	265,000	12,696,942	(12,929,258)	19,179,626
2024-2028	35,120,000	16,371,895	15,570,000	11,411,895	(11,345,209)	67,128,581
2029-2033	22,055,000	5,645,410	22,695,000	5,645,410	(4,508,302)	51,532,518
2034	4,900,000	299,890	5,040,000	299,890	(239,490)	10,300,290
Total	\$62,575,000	\$60,166,838	\$43,820,000	\$42,806,838	(\$41,996,028)	\$167,372,648

Business-Type Activities

	General Obligation Bonds		OWDA Loans		OPWC
	Principal	Interest	Principal	Interest	Loan
2014	\$265,000	\$147,998	\$315,816	\$46,558	\$78,378
2015	270,000	136,528	328,871	33,500	41,040
2016	285,000	124,858	220,823	21,058	41,039
2017	295,000	112,450	219,613	12,241	41,041
2018	310,000	99,565	137,788	4,189	37,773
2019-2023	1,480,000	298,043	0	0	70,400
2024-2028	610,000	36,800	0	0	59,053
2029-2031	0	0	0	0	29,527
Total	\$3,515,000	\$956,242	\$1,222,911	\$117,546	\$398,251

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Note 22 - Leases

Operating Leases

The County is the lessee in 36 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2013 totaled \$5,554,480. 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, 2013:

Year Ending December 31,	Governmental Funds	Internal Service Funds
2014	\$6,481,792	\$49,764
2015	3,279,505	0
2016	2,358,952	0
2017	1,235,072	0
2018	1,147,022	0
2019-2020	1,300,424	0
Total minimum lease payments	\$15,802,767	\$49,764

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 \$528,423,826, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$44,850,790
Building	493,255,586
Equipment	8,017,678
Total Original Cost	546,124,054
Less: Accumulated Depreciation	(17,700,228)
Total Book Value as of December 31, 2013	\$528,423,826

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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Year Ending December 31,	Governmental Funds
2014	\$40,508,419
2015	40,513,974
2016	40,321,393
2017	37,262,195
2018	36,160,213
2019-2023	180,081,500
2024-2028	135,060,000
2029	10,000
Total	509,917,694
Less: Amount Representing Interest	(137,815,736)
Present Value of Net Minimum Lease Payments	\$372,101,958

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

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 hospitalization internal service fund. The County purchased excess coverage insurance (stop loss) policy with Sun Life Assurance Company of Canada. Incurred but not reported claims of \$5,702,163 have been accrued as a liability based on a review of January 2013 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 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$10,958,961	\$23,023,130	\$29,161,808	\$4,820,283
2013	4,820,283	30,897,183	30,015,303	5,702,163

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 2013, 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, 2013

Company/Type of Insurance	Coverage
Fireman's Fund Insurance Company Property Insurance	\$1,000,000,000
Travelers Casualty & Surety Company of America	1,000,000
Darwin National Assurance	
Workforce Investment Board	
Directors and Officer	1,000,000
Lloyd's London	
Force-Placed Builder's Risk Liability	1,000,000
Property	100,000
Darwin Select Insurance Company	
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections Liability	1,000,000
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	500,000
Harleysville Mutual Insurance Company	
Board of Elections Property (Effective through March 8, 2013 then added to Fireman's policy)	35,683,021
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	150,000
Allianz Global Corporate and Specialty	
Builder's Risk for Corporate Headquarters	80,000,000
Lexington Insurance Company	
Condemnation Insurance for Corporate Headquarters	69,240,800
Fireman's Fund Insurance Company Property Insurance	423,000,000

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

Workers' Compensation

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2013 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 2013. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$10,013,365 have been accrued as a liability at December 31, 2013, 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, 2013, 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 2012 and 2013 were:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$8,674,127	\$5,093,881	\$4,104,247	\$9,663,761
2013	9,663,761	3,335,762	2,986,158	10,013,365

Note 24 – Significant Commitments

Contractual Commitments

At December 31, 2013, the County’s significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Road and Bridge Projects			
Columbia Road	\$1,674,072	\$1,218,980	\$455,092
Columbus Lift Bridge	30,323,619	20,944,477	9,379,142
East 105th and MLK Boulevard	6,957,015	2,424,201	4,532,814
Ridge Road	8,309,354	1,947,696	6,361,658
Rockside Road	3,814,000	3,281,754	532,246
Snow Road	5,191,490	4,094,115	1,097,375
Snow and Rockside Road	3,212,023	3,209,879	2,144
Barrett Road	2,321,157	2,025,498	295,659
Taylor Road	1,547,652	1,217,267	330,385
Total Road and Bridge Projects	63,350,382	40,363,867	22,986,515
Sanitary Sewer Projects			
Columbia Road	2,308,050	2,215,098	92,952
Columbus Lift Bridge	1,622,110	1,592,656	29,454
East 105th and MLK Boulevard	2,744,045	875,076	1,868,969
Eastland Road	1,529,060	1,506,701	22,359
Fitch Road	200,000	185,225	14,775
Ridge Road	378,993	355,588	23,405
Rockside Road	360,460	254,679	105,781
Snow and Rockside Road	378,993	355,588	23,405
Barrett Road	351,405	286,445	64,960
Noble Road	2,430,452	666,939	1,763,513
Total Sanitary Sewer Projects	12,303,568	8,293,995	4,009,573
Total Contractual Commitments	\$75,653,950	\$48,657,862	\$26,996,088

Remaining commitment amounts were encumbered at year end.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Encumbrances

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

Governmental Funds	
General	\$11,537,991
Human Services	35,403,010
Health and Human Services Levy	7,972,991
County Board of Developmental Disabilities	6,145,365
Other Governmental Funds	115,691,998
	<hr/>
Total Governmental Funds	176,751,355
	<hr/>
Proprietary Funds	
Sanitary Sewer	7,960,763
Other Enterprise Funds	321,984
Internal Service Funds	28,155,176
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Total Proprietary Funds	36,437,923
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Total	<u>\$213,189,278</u>

Note 25 - Related Organizations

Cuyahoga County Public Library (the Library)

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

Cleveland Metropolitan Park District (the District)

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

Cuyahoga County Arts and Culture District (the District)

The District receives its funding from a voted thirty-cent tax upon a pack of cigarettes. The tax was approved in November 2006 and was effective February 2007 for period of ten years. The District is responsible for granting the tax proceeds to support the operating or capital expenses of arts or cultural 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, Ohio
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For the Year Ended December 31, 2013

Cuyahoga County Land Bank (the Land Bank)

The Land Bank receives its funding from interest and penalty on current delinquent property taxes which is used for its operations and to pay for principal and interest on debt issued by the Land Bank. The Land Bank also receives grant monies to operate. The Land Bank was created to demolish condemned structures and maintain the property on abandoned parcels. The land is held until it can be used for productive purposes. The Land Bank is a legally separate nonprofit corporation that began operating in 2009. While the County can appoint a voting majority of the Board, certain members are subject to approval of the majority of the chief executive officers of all municipal corporations. The County is therefore not able to impose its will, and the Land Bank provides no financial benefit to or burden on the County.

Cuyahoga Community College (the College)

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

Note 26 - Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 44 members including the following four 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 2013, the County contributed \$90,630.

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, Ashland, 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 comprised 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, authorized expenditures and hires and fires its own staff. During 2013, N.E.O.N. received funds from various sources and generates additional revenue from providing services such as MUI investigative services, monitoring consumer's personal funds, provider compliance reviews, independent provider training, satisfaction survey mailings, 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 2013, the County contributed \$1,950,825.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 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, authorized expenditures and hires and fires its own staff. In 2013, the County did not make a contribution.

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 Positively 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 Positively 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 Positively Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

The County currently guarantees the repayment of \$12.2 million of bonded debt of Gateway. This amount represents the outstanding par amount of Stadium Revenue Bonds, the original outstanding amount of which was \$31 million. As of December 31, 2012, the outstanding balance on this Gateway bond guarantee, including future interest payments, was \$10 million (payable through September 15, 2014). The County has not been required to make any payments on behalf of the Gateway bonds. In September 2004, Gateway refinanced the Stadium Revenue Bonds.

Although the County believes that the revenue sources that secure the repayment of the revenue bonds the County has guaranteed will be adequate to provide for the future debt service requirements under the bonds, if Gateway was to become insolvent, the impact on the County's future financial condition and operations cannot presently be determined because of uncertainties regarding the amount of Gateway's future operational cash needs and the extent (if any) of the County's funding of such needs.

Western Reserve Area Agency on Aging (Area Agency)

Area Agency is responsible for planning, coordinating and administering state and federal funded programs and services for older adults. It is one of twelve regional area agencies on aging designated by the Ohio Department of Aging as authorized by the federal Older Americans Act. The eighteen-member board consists of four members appointed by Cuyahoga County, one member apiece appointed by the Counties of Geauga, Medina, Lake and Lorain and ten at large appointees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2013, the County did not make a contribution.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

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 2013, the County contributed \$51,054.

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 2013. 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 comprised 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") comprised of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-district with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board. The annual budget is submitted to Cuyahoga County for informational purposes only and does not require its approval. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. In 2013, the County did not make a contribution.

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Note 27 – Subsequent Events

Sales Tax

On May 6, 2014, the County passed an Extension of the Alcohol and Cigarette Sales Tax for the purpose of paying the costs of constructing, renovating, improving, or repairing sports facilities and reimbursing the County for costs incurred by the County in the construction of sports facilities levied by County at the rate of three dollars on each gallon of spirituous liquor sold in the County, sixteen cents per gallon on the sale of beer at wholesale in the County, thirty-two cents per gallon on the sale of wine and mixed beverages at wholesale in the County, twenty-four cents per gallon on the sale of cider at wholesale in the County, and 2.25 mills per cigarette on the sale of cigarettes at wholesale in the County, for 20 years beginning August 1, 2015.

Loan Issuances

On January 28, 2014, Resolution R2014-0016, A Resolution authorizing an Economic Development Fund Loan in the amount not-to-exceed \$2,000,000.00 to Highpoint Realty 24755 LLC for purchase and renovation of a facility located at 24755 Highpoint Drive, Beachwood.

On March 11, 2014, Resolution R2014-0071, A Resolution authorizing an Economic Development Fund Loan in the amount not-to-exceed \$1,500,000.00 to National Automotive Experts (NAE) Property Management II, LLC for assistance to purchase a facility located at 8370 Dow Circle, Strongsville.

County Debt Issuances

On April 3, 2014, Cuyahoga County issued \$17.0 million in Taxable Economic Development Revenue Bonds (Series 2014A). The proceeds from the offering will be used by the Flats East Development, LLC Corporation to develop 61,000 square feet of ground level retail and restaurant space and related parking situated on 17 acres of land on the east bank of the Cuyahoga River in the City of Cleveland. This transaction was approved by County Council on November 12, 2013.

On May 29, 2014, Issuance of \$230,885,000 of certificates of participation to fund the new 600-room convention center hotel to be managed by Hilton Worldwide Holdings, Inc. Moody's Investors Service assigned the debt an Aa3 rating, its fourth-highest level of investment grade, while Standard & Poor's ranked it an equivalent AA-.

Significant Agreements

On April 22, 2014, Resolution R2014-0088: A Resolution approving a Qualified Management Agreement with Hilton Management LLC relating to management of a Convention Center Hotel; authorizing the County Executive to execute a Qualified Management Agreement, a Technical Services Agreement, a Pre-Opening Services Agreement and a Room-Block Agreement.

On April 22, 2014, Resolution R2014-0089: A Resolution authorizing an amendment to the Design-Build Agreement with Turner/Ozanne/VAA A Joint Venture establishing a definitive guaranteed maximum price in the amount not-to-exceed \$217,053,982 for design-build services for the Convention Center Hotel Project for the period 11/13/2013 - 9/1/2016.

Cuyahoga County, Ohio
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On April 22, 2014, Resolution R2014-0090: A Resolution providing for the acquisition by lease purchase of real property including a convention center hotel facility; authorizing a Lease Purchase Agreement with respect to the convention center hotel facility; authorizing and approving other documents relating to the convention center hotel facility and financing thereof.

Note 28 - The MetroHealth System (Dollars in Thousands)

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

Significant Accounting Policies

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

The Old Brooklyn Nursing Facility (144 beds) was closed effective December 14, 2011. In 2012, the System sold 91 bed licenses for \$1,247 and the remaining 53 licenses were sold in early 2013 for \$668. The building has been converted for use as a rehabilitation facility.

The System is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Until 2010, members of the Board were jointly appointed by the Board of County Commissioners of the County, and the senior judges of the probate and Common Pleas Courts of the County. Effective January 2011, the County voters have established a new form of government by charter (the Charter). Under the Charter, future members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. In order to support the general operations of the System, the County approved and appropriation of \$36,026 for 2013. The County has also approved an appropriation of approximately \$40,000 for 2014. The System is exempt from federal income taxes as a government entity.

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

Metrohealth Foundation, Inc. The Metrohealth Foundation, Inc. (the "Foundation") is a legally separate entity. The Foundation is a not-for-profit organization supporting the System. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the System in support of its programs. Although the System does not control the timing or the amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to support the 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, MHS Holdings LLC and MHS Purchasing LLC are presented as a blended entity component unit whose financial activity is included with the activities of the System.

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Basis of Accounting 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 all liabilities associated with the operation of the System are included on 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.

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

Net Patient Service Revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of provisions for uncollectible accounts of \$91,803 in 2013.

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

Medicare and Medicaid Inpatient acute care services rendered to Medicare and Medicaid program beneficiaries and Medicare capital costs are paid at prospectively determined rates-per-discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. The medical center also receives reimbursement for direct and indirect medical education costs, disproportionate share and unreimbursed Medicare bad debts.

The System is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare and Medicaid fiscal intermediaries. The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts accrued at interim and final settlements are reported in the statement of revenues, expenses, and changes in net position in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$976 in 2013 due to prior year retroactive adjustments to amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 27 percent and 37 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2013. Medicaid revenue in 2013 includes revenue from the MetroHealth Care Plus (MHCP) program (see discussion below). 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.

Effective February 5, 2013, the System was notified by the Ohio Department of Medicaid it was approved as a subgrantee of the 1115 Medicaid Waiver program called MetroHealth Care Plus (MHCP). MHCP is a pilot program that essentially serves as an early expansion of Medicaid in Cuyahoga County. MHCP is the only

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1115 Waiver program in the state of Ohio. Enrollment in the MHCP program is capped at 30,000 patients and as of December 31, 2013 the enrollment in the program was 28,260. The System recognized approximately \$70,000 in Federal Medicaid dollars related to MHCP as net patient service revenue in 2013. Services provided under MHCP are reimbursed on a cost basis. Services provided by entities outside of MetroHealth are recognized in the statement of revenues, expenses and changes in net position as purchased services.

Other payors The System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment under these agreements includes prospectively-determined rates-per-discharge, discounts from established charges and prospectively-determine per diem rates.

Upper payment limit In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Systems (UPL) was approved by the CMS. This program provides access to available federal funding up to 100 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. The State of Ohio fiscal year 2011/2012 budget also included an expansion of the UPL program to outpatient services for the first time. The System received \$2,367 in outpatient UPL payments in 2013. At December 31, 2013, \$11,991 was due to the System and recorded on the statement of net position in other receivables. The net amount recorded in net patient service revenue for UPL by the System was \$36,303 in 2013. The State of Ohio discontinued the Program's required contributing match for participants as of June 30, 2009. Effective July 1, 2009, the State began assessing a franchise fee to hospitals to fund healthcare programs, including the UPL program. The System incurred a franchise fee expense of \$10,827 in 2013 and recorded the amounts as operating expenses in the other expenses category in the statement of revenues, expenses, and change in net position. The System's franchise fee liability payable to the State of Ohio at December 31, 2013 was \$5,616 and is recorded on the statement of net position in other current liabilities.

Disproportionate share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs as a result of this status totaling \$40,506 in 2013. These amounts are included in net patient services revenue and Hospital Care Assurance (HCAP) receipts of \$34,766 in 2013 reduced by HCAP assessments paid by the System of \$3,783 in 2013. At December 31, 2013, the System had a receivable of \$34,690 and a payable amount of \$3,614. The receivable and payable are included in other receivables and other current liabilities, respectively, in the statement of net position. The System also provides major trauma services to the region. The ability to continue these levels of service and programs is contingent upon the various continued funding sources.

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 \$131,867, which represents 5.8 percent of gross charges in 2013 are not reported as revenue. The System accepts certain indigent Ohio residents and all residents from the County regardless of their ability to pay. The decrease in charges foregone for charity in 2013 is due primarily to enrollment of previously uninsured patients in the MHCP program.

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 acute care hospitals 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

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to demonstrate its meaningful use and to qualify for the incentive programs. The initial incentive payments received for both the Medicare and Medicaid EHR incentive programs are estimates based upon data from prior year's cost reports. The final settlements will be determined after the submission of the current annual cost reports and subsequent audits by the fiscal intermediary. The EHR Incentive Programs are expected to continue through September 30, 2016, and the incentive payments will be calculated annually. Beginning in 2015, hospitals that are not meaningful users or certified users of EHR technology will be subjected to a potential decrease in their Medicare and Medicaid payments. The System accounts for EHR Incentive funds using the grant accounting model. EHR Incentive funds are included in other revenue in the accompanying Statements of Revenues, Expenses and Changes in Net Position and related receivables are included in other receivables in the accompanying Statements of Net Position.

The System successfully registered for the hospital Ohio Medicaid EHR Incentive Program and first completed the attestation process in July, 2011. As of December 31, 2013, the System has recorded \$1,748 for Medicaid EHR incentive. At December 31, 2013, the related receivable is \$0.

The System successfully registered for the hospital Medicare EHR Incentive Program in July, 2011. The System first completed the attestation process on September 6, 2012 after demonstrating the ninety days of continuous use as a meaningful user. During the year ended December 31, 2013, the System recorded Medicare EHR revenue of \$1,621. At December 31, 2013, the related receivable is \$0.

The System successfully registered the hospital physicians, on an individual basis, for the Ohio Medicaid and Medicare EHR Incentive Program and completed the first attestation process at various points during 2012 and 2013. As of December 31, 2013, the System has recorded \$4,403 for Medicaid EHR incentive. During the year ended December 31, 2013, the System recorded Medicare EHR revenue of \$268. At December 31, 2013, the related receivable for Medicaid HER is \$2,210. At December 31, 2013, the related receivable for Medicare HER is \$386.

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.

Pooled Cash and Cash Equivalents The System only considers cash in its commercial checking accounts as "equity in pooled cash and cash equivalents." Funds in the System's savings/money market accounts are considered "investments." Cash and cash equivalents are stated at cost which is equivalent to fair value.

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

Investments Unrealized gains and losses on investments are included in net investment income in the statement of revenues, expenses, and changes in net position.

The System pools certain of its investments for investment purposes. Investment income for these pooled investments is allocated to the proper investment classification based on each investment's fair value to the total fair value of all pooled investments.

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The net realized (loss) gain on investments of (\$231) in 2013 is the difference between the proceeds received and the amortized cost of investments sold and is included in net investment income (loss) in the statements of revenues, expenses, and changes in net position.

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

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

Contributions The Foundation recognizes contributions as revenue in the period in which the pledge (promise to give) is received. The Foundation recognizes donated services as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Foundation.

Annuity Payment Obligations The Foundation has entered into gift annuity agreements which include provisions requiring the Foundation to pay periodic fixed payments to beneficiaries during their lifetimes. Charitable gift annuities differ from other charitable giving options in that the annuity is a general obligation of the Foundation. Accordingly, if the assets of the gift are exhausted as a result of required payments to beneficiaries, unrestricted assets of the Foundation will be utilized to fund future payments.

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

Capital Assets Capital assets are stated at cost and contributed capital assets are stated at their fair value at the date of contribution. Expenditures for equipment must exceed \$2.5 per unit and expenditures for renovations must exceed \$10 in order from them to be capitalized. Expenditures that substantially increase the useful lives of existing assets are capitalized. Routine maintenance and repairs are expensed as incurred. Depreciation and amortization of assets recorded under capital lease (straight-line method) are provided in amounts sufficient to amortize the cost of the related assets over their estimated useful lives. The following are the most commonly used estimated useful lives:

Buildings	25 - 40 Years
Building Improvements	5 - 20 Years
Equipment	3 - 15 Years
Land Improvements	5 - 15 Years
Vehicles	4 Years

The asset and accumulated depreciation are removed from the related accounts when the asset is disposed. Any income or loss resulting from this disposal is recorded in the statement of revenues, expenses, and changes in net position.

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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 and other debt that are attributable to the acquisition, construction or improvement of those assets.

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

Unrestricted Net Position – consist of all other assets that do not meet the criteria above.

Bond Discounts and Bond Issuance Costs Amortization expense related to bond discounts was \$18 in 2013. These amounts are included in interest expense in the statement of revenues, expenses, and changes in net position. Accounting guidance requires amounts to be amortized utilizing the effective interest method. The difference between the two amortization methods is immaterial to the financial statements.

Cost of Borrowing Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the cost of acquiring those assets. Capitalized interest of \$767 was recorded in construction in progress as opposed to interest expense for 2013. Construction in progress is transferred to capital assets when assets are substantially completed and amortization of capitalized interest is accounted for in the same manner as other components of assets cost and included in depreciation expense.

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

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

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

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

Deposits and Investments

Deposits All monies deposited to the System's banks or trust companies designated by the Board of Trustees. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts.

Custodial Credit Risk Custodial credit risk is the risk that, in the event of bank failure, the System's deposits might not be recovered. The FDIC increased insurance through December 31, 2013 for funds held in interest bearing accounts from \$100 to \$250 per depositor per category of legal ownership. The System's investment policy does not address custodial credit risk.

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The System's bank deposits at December 31, 2013 totaled \$34,300 and were subject to the following categories of custodial risk:

	2013
Uncollateralized	\$34,010
Collateralized with securities held by the pledging institution's trust department, but not in the System's name	40
Total amount subject to custodial risk	34,050
Amount insured	250
Total bank balances	\$34,300

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

- Securities and obligations of the US Treasury and other federal agencies or instrumentalities.
- Time certificates of deposit or savings accounts and deposit accounts.
- Municipal and state bonds
- No-loan 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 ten percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two nationally recognized standard rating services (NRSRS) and is rated in the highest classification and the entity has assets exceeding five hundred million dollars, and total combined investments in commercial paper and bankers acceptances does not exceed 25 percent of the System's average aggregate investment portfolio.
- Bankers acceptances that mature no later than 180 days from purchase, the obligations are eligible for purchase by the Federal Reserve System, the issuer has a minimum "AA" long-term debt rating by a majority of NRSRS agencies and any single obligation will not exceed five 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 loan money market mutual funds rated in the highest category at the time of purchase by at least one NRSRS and consisting exclusively of obligations in the US Treasury and other federal agencies or instrumentalities and commercial paper listed above.

Derivative instruments In previous periods, the System entered into two separate and distinct interest rate swap agreements ("Swaps") with two counter-parties. The Swaps have notional amounts, maturity schedules and other features that match the System's two series of underlying variable rate demand bonds. The Swaps obligate the System to make fixed rate payments to the counter-parties and obligate the counter-parties to make variable-rate payments to the System. The Swaps are accounted for as "investments" on the System's

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financial statements pursuant to GASB 53. However, the Swaps were intended, and in fact function, as risk management instruments for current obligations of the System. Consequently, the System does not consider them to be subject to the requirements of the System's investment policy.

As of December 31, 2013, the fair values of the System's investments and their ratings by Standard & Poor's were as follows:

	2013	Investment Maturities		Rating
		Less than 1 year	1 - 5 years	
U. S. Government Agencies	\$249,928	\$74,667	\$175,261	AA+
Federal National Mortgage Association and Federal Home Loan Mortgage Corporation (Federal Pools)	45	0	45	AA+
Commercial Paper	35,908	35,908	0	A1
Corporate Bonds	20,737	20,737	0	AAA
Totals	<u>\$306,618</u>	<u>\$131,312</u>	<u>\$175,306</u>	

Deposits totaling \$31,141 are included in investments on the statement of net position at December 31, 2013.

The System's carrying amounts of deposits and investments at December 31, 2013 are as follows:

	2013
Deposits	\$34,406
Investments	<u>306,618</u>
Totals	<u>\$341,024</u>

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

Interest Rate Risk The System's investment policies limit investment portfolios to maturities of five years or less. All of the System's investments at December 2013 have effective maturity dates of less than five years.

Credit Risk The collateralized mortgage obligations and federal mortgage pools are investments that were made according to policy at the time. In the wake of the financial crisis, the nature of these investments changed and no longer conforms to policy. However, these investments are currently illiquid and cannot be exited at this time.

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.

Concentration of Credit Risk Concentration of credit risk is the risk of loss attributable to the magnitude of investments in any single issuer. The System holds 40 percent of its portfolio in Federal National Mortgage Association (Fannie Mae) issues, 25 percent in Federal Home Loan Mortgage Corporation (Freddie Mac) issues, 6 percent in Federal Farm Credit Bank issues and 5 percent in Korean Development Bank commercial paper.

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The Foundation As of December 31, 2013, the fair values of the Foundation's investments were as follows:

	2013
Exchange Traded Funds	\$3,933
Money Market Funds	1,782
Pooled Investment Fund	1,050
Mutual Funds	28,647
Common Stock	25
Limited Partnership Interest	1,991
Total Investments	\$37,428

Net investment income for the year ended December 31, 2013 consisted of the following:

	2013
Interest and Dividends	\$925
Net Realized Gains	314
Net Change in Unrealized Gains	4,695
Less Investment Management Fees	(71)
Net Investment Income	\$5,863

The Foundation's investments had cumulative unrealized gains of \$6,356 and cumulative unrealized losses of \$88 at December 31, 2013.

Capital Assets

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Nondepreciable Capital Assets				
Land	\$9,314	\$1,185	\$0	\$10,499
Construction in Progress	12,047	55,574	(50,345)	17,276
Total Nondepreciable Capital Assets	21,361	56,759	(50,345)	27,775
Depreciable Capital Assets				
Land Improvements	11,649	1,251	(2)	12,898
Buildings and Fixed Equipment	544,631	22,396	(501)	566,526
Equipment	317,537	24,166	(1,588)	340,115
Total Depreciable Capital Assets	873,817	47,813	(2,091)	919,539
Less Accumulated Depreciation				
Land Improvements	(7,765)	(479)	2	(8,242)
Buildings and Fixed Equipment	(376,333)	(15,999)	349	(391,983)
Equipment	(245,816)	(16,635)	1,421	(261,030)
Total Accumulated Depreciation	(629,914)	(33,113)	1,772	(661,255)
Total Depreciable Capital Assets, Net	243,903	14,700	(319)	258,284
Capital Assets, Net	\$265,264	\$71,459	(\$50,664)	\$286,059

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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
1997A Hospital Refunding Revenue Bonds	77,525	4.1 - 5.5	2019
2003 Hospital Improvement Revenue Bonds	30,545	Variable	2033
2005 Hospital Improvement and Revenue Bonds	74,535	Variable	2035
2009A Hospital Facilities Revenue Bonds	8,466	3.9	2014
2009B Hospital Facilities Revenue Bonds	75,000	8.2	2040
2011 Hospital Refunding Revenue Bonds	67,455	3.2	2019

Changes in the System's long-term obligations during the year ended December 31, 2013, consist of the following:

	Outstanding 12/31/12	Additions	Reductions	Outstanding 12/31/13	Amounts Due in One Year
Revenue Bonds					
1997 Hospital Improvement and Refunding	\$17,600	\$0	\$0	\$17,600	\$0
2005 Hospital Improvement	72,115	0	410	71,705	425
2009B Hospital Facilities	75,000	0	0	75,000	0
2011 Hospital Refunding	58,820	0	7,630	51,190	7,875
2012 Hospital Refunding	24,710	0	785	23,925	815
Unamortized discount and loss on refunding	(253)	0	(18)	(235)	0
<i>Total Revenue Bonds</i>	<u>247,992</u>	<u>0</u>	<u>8,807</u>	<u>239,185</u>	<u>9,115</u>
Other Long-Term Obligations					
Loan Obligation - Cuyahoga County					
Sanitary Engineering	34	0	5	29	5
Capital Lease	4,297	3,075	1,084	6,288	1,011
<i>Total Other Long-Term Obligations</i>	<u>4,331</u>	<u>3,075</u>	<u>1,089</u>	<u>6,317</u>	<u>1,016</u>
<i>Total</i>	<u>\$252,323</u>	<u>\$3,075</u>	<u>\$9,896</u>	<u>\$245,502</u>	<u>\$10,131</u>

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

Effective November 1, 1997, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$77,525 of Hospital Refunding Revenue Bonds, Series 1997A (The MetroHealth System Project) (Series 1997A). On February 15, 1998, the proceeds of the Series 1997A Bonds were used to refund the entire \$73,725 remaining outstanding balance of the Series 1989 Bonds. The 1997 refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$9,753. The difference was fully amortized as of December 31, 2012 and is included as

Cuyahoga County, Ohio
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additional interest expense through the year 2012. On November 22, 2011, all outstanding Series 1997A principal amounts maturing on and after February 15, 2012 were refunded or advance refunded using proceeds from the County's Series 2011 Hospital Refunding Revenue Bonds. The Bond refunding totaled \$55,170 of which \$49,440 was immediately refunded and \$5,730 was advance refunded for February 2012.

Effective March 13, 2003, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$30,545 of Hospital Improvement Variable Rate Demand Revenue Bonds, Series 2003 (The MetroHealth System Project) (Series 2003 Bonds). The proceeds of the Series 2003 Bonds were used to pay costs of constructing and equipping the Critical Care Pavilion and an administrative building. The bonds bear interest at a variable rate (not to exceed 10.0 percent) determined weekly as established by the Remarketing Agent based on current market values for similar bond offerings and are due at various dates until 2033. On December 20, 2012, all outstanding Series 2003 Bonds were refunded using proceeds from the County's Series 2012 Hospital Refunding Revenue Bonds issuance. The Bond refunding totaled \$24,710.

In connection with the issuance of the Series 2003 Bonds, the System entered into a Reimbursement Agreement with a bank. Under the terms of the Reimbursement Agreement, the System entered into an Irrevocable Letter of Credit issued by a local bank that expired on March 22, 2010. Effective March 1, 2010, the System entered into a new letter of credit reimbursement agreement ("2003 Letter of Credit") that expires on March 16, 2013.

Commencing June 16, 2010, the System was required to pay the Bank a letter of credit fee payable in quarterly installments at variable rates ranging from 95 basis points to 175 basis points depending on the debt rating in effect as of the date the rating report is released. In addition, the System paid to the Bank a closing fee of 20 basis points and to the Remarketing Agent an advisory fee of 7.5 basis points. As of December 31, 2011 the letter of credit fee was 95 basis points. There were no amounts outstanding on the letters of credit as of December 31, 2011.

The 2003 Letter of Credit was extinguished in conjunction with the refunding of the Series 2003 Bonds and issue of the Series 2012 Bonds on December 20, 2012.

Effective July 1, 2005, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$74,535 of Hospital Improvement and Refunding Variable Rate Demand Revenue Bonds, Series 2005 (The MetroHealth System Project) (Series 2005 Bonds). Proceeds from the 2005 Series Bonds were used to advance refund \$56,995 of the outstanding Series 1999 Bonds to pay costs of constructing, renovating, furnishing, equipping, and improving the Old Brooklyn Campus long-term care and skilled nursing facility; and to pay certain costs of issuance of the Series 2005 Bonds. The bonds bear interest at a variable rate (not to exceed 10.0 percent) determined weekly as established by the Remarketing Agent based on current market values for similar bond offerings and are due at various dates until 2035. The interest rate at December 31, 2013 was 0.05 percent.

In connection with the issuance of the Series 2005 Bonds, the System entered into a Reimbursement Agreement with a bank. Under the terms of the Reimbursement Agreement, the System entered into an Irrevocable Letter of Credit issued by a local bank that expired on July 16, 2010. Effective June 1, 2010, the System entered into a new letter of credit reimbursement agreement ("2005 Letter of Credit") that was due to expire on July 16, 2013 with PNC bank (as Administrative Agent) and JPMorgan Chase Bank (collectively referred to as the "Banks"), and PNC Capital Markets as Lead Arranger and Book Runner. Effective December 20, 2012, this agreement was extended and JPMorgan Chase Bank was effectively replaced by Fifth Third Bank. This extension is scheduled to expire on December 16, 2015.

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In the event there is a remarketing drawing on the letter of credit and the tendered bonds have not been remarketed by the 367th day from the Remarketing Drawing, the System has the option to convert the obligation to a term loan in the amount of the unpaid portion of the remarketing drawing. The term loan is payable in twelve equal quarterly installments accruing interest at the base rate plus 2 percent. The base rate is defined as the highest of the Prime Rate, the sum of the Federal Funds Open rate plus .50 percent, the sum of the daily Libor Rate plus 1 percent, or 5 percent per annum. In the event of default, the term loan will be due immediately upon demand by the Banks.

Commencing with the extension dated December 20, 2012, the System is required to pay the Banks a letter of credit fee payable in quarterly installments at variable rates ranging from 70 basis points to 140 basis points depending on the debt rating in effect as of the date the rating report is released. In addition, the System paid to the Lead Arranger an arrangement fee of 7.5 basis points (and an additional \$10 administration fee to the Agent Bank). As of December 31, the letter of credit fee was 95 and basis points, respectively. There were no amounts outstanding on the letters of credit as of December 31, 2013.

The 2005 Letter of Credit is subject to various financial covenants for debt service coverage, long-term debt to capitalization, cash to debt and days cash on hand.

The July 28, 2005, bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,179. The unamortized difference (\$3,324 at December 31, 2013), reported in the accompanying financial statements, as a reduction from long-term debt, is being amortized as an increase to interest expense through the year 2029.

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B 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 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

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

The November 8, 2011 bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,187. The unamortized difference (\$3,667 and \$4,382 at December 31, 2013 and 2012, respectively) is reported in the accompanying financial statements as a deferred outflow of resources, and is being amortized as an increase to interest expense through the year 2019. The System

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advance refunded the 1997, 1997A and 2009 Series Bonds to reduce its total debt service payment over the next eight years by \$13,646 and to obtain an economic gain of \$1,377.

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 and mature at various dates through 2033. The interest rate at December 31, 2013 was 1.05 percent.

The Series 1997, 1997A, 1999, 2003, 2005, 2009A, 2009B and 2011 Bonds were issued pursuant to a master trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 1997, 1997A, 1999, 2003, 2005, 2009B and 2011 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

The terms of the master trust bond indenture agreement provide for the establishment of a depreciation reserve fund and maintenance of certain special funds, which are maintained under the control of the bond trustee, and are used for payment of principal and interest on the bonds when due.

The revenue bonds and lease obligation payment requirements for fiscal years subsequent to December 31, 2013, are as follows:

	Capital Lease & Loan		Revenue Bonds	
	Principal	Interest	Principal	Interest
2014	\$1,016	\$176	\$9,115	\$11,210
2015	1,012	145	9,415	10,928
2016	1,043	115	9,725	10,627
2017	1,074	83	10,055	10,316
2018	1,107	50	10,380	9,994
2019-2023	1,065	20	41,850	45,464
2024-2028	0	0	47,290	38,109
2029-2033	0	0	35,640	30,199
2034-2038	0	0	44,605	17,958
2039-2040	0	0	21,345	1,778
Total	<u>\$6,317</u>	<u>\$589</u>	<u>\$239,420</u>	<u>\$186,583</u>

The cost value of Hospital Revenue Bonds was \$239,185 at December 31, 2013.

There are no amounts remaining to be paid to bond holders related to defeased debt at December 31, 2013.

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Other Long-Term Liabilities

Other long-term liabilities consist of the following at December 31, 2013:

	Balance at 12/31/12	Additions	Deletions	Balance at 12/31/13	Due within One Year
Amounts due to third-party payors	\$8,303	\$10,505	(\$2,538)	\$16,270	\$5,042
Accrued vacation and sick leave	43,444	44,371	(41,600)	46,215	5,694
Derivative instruments - rate swaps	14,964	0	(10,226)	4,738	0
Totals	<u>\$66,711</u>	<u>\$54,876</u>	<u>(\$54,364)</u>	<u>\$67,223</u>	<u>\$10,736</u>

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, 2013, the total liability for amounts due to third-party payors was \$16,270.

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, 2013, the total liability for accrued vacation and sick leave was \$46,215.

Derivative Instruments The System's objectives of its derivative instruments include managing the risk of increased debt service resulting from rising market interest rates, the risk of decreased surplus returns resulting from falling interest rates, and the management of the risk of an increase in the fair value of outstanding fixed rate obligations resulting from declining market interest rates. Consistent with its interest rate risk management objectives, the System entered into various interest rate swap agreements with a total outstanding notional amount of \$95,630 at December 31, 2013.

The System's swap agreements do not meet the criteria for hedging and are reported as investment derivative instruments. The fair value of the swap agreements based on current settlement prices at December 31, 2013, was (\$4,738). The amounts due to the counterparties are included within the liabilities section of the statement of net position. The fair value increase of \$10,226 in 2013 is included in net investment income (loss) in the statement of revenues, expenses, and changes in net position. As a result of the agreements, net settlements increased the System's interest expense by \$2,385 in 2013.

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

	July 28, 2005 Swap Agreement	March 13, 2003 Swap Agreement
Notional Amount	\$71,705	\$23,925
Effective Date	July 28, 2005	March 13, 2003
Termination Date	February 1, 2035	March 1, 2033
Early Termination Option	the System	the System
The System Pays	Fixed 3.3%	Fixed 3.5%
Counterparty Pays*	64.2%	68.9%

* of ISDA 5 Year Swap Rate

On July 28, 2005, the System entered into a swap agreement (the Original Agreement) with an initial amortizing notional amount of \$74,535. The notional amount is based on the Series 2005 Bond principal repayment schedule that ends in 2035. Per the terms of an amended agreement effective June 1, 2006, the System pays a fixed rate of 3.3 percent and the counterparty pays 64.2 percent of the International Swaps and Derivatives Association, Inc. (ISDA) USD five-year swap rate. The original agreement previously required the counterparty to pay 70 percent of the 3-month USD LIBOR. In 2013, ISDA five-year interest rates ranged between 0.8 percent and 1.9 percent. The net amount is exchanged monthly between the two parties. The System has an early termination option.

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

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

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 insurance, workers' compensation and medical malpractice but maintains commercial insurance policies for property and casualty, automobile, aircraft (helicopter and fixed wing) as well as excess coverage for medical malpractice claims. Settled claims for workers' compensation and medical malpractice have not exceeded insurance coverage in any of the past three years.

During the normal course of its operations, the System has become a defendant in various legal actions. In the opinion of legal counsel and the System administration, the disposition of the pending cases will not have a material adverse effect of the financial condition or operations of the System. However, depending on the amount and timing of such resolution, an unfavorable resolution of some or all of these matters could materially affect the System's future results of operations or cash flows in a particular year.

The System is self-insured for employee health insurance, medical malpractice and workers' compensation claims. For the professional and patient care liability, professional actuarial insurance consultants have been retained to determine funding requirements. Amounts funded for professional and patient care have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health insurance, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2013.

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Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are accrued based on estimates that incorporate the Systems' past experience as well as other considerations including the nature of each claim or incident and relevant trend factors. The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and claims incurred but not report for 2013 and 2012 as follows:

Workers' Compensation

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2012	\$8,876	\$2,719	(\$2,300)	\$9,295	\$2,874
2013	9,295	2,349	(2,241)	9,403	2,438

Self-Insurance

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2012	\$38,379	\$16,377	(\$12,388)	\$42,368	\$10,746
2013	42,368	13,685	(11,942)	44,111	13,553

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>
2012	\$1,536	\$17,959	(\$17,661)	\$1,834	\$1,834
2013	1,834	21,263	(20,609)	2,488	2,488

The current portion of employee health insurance liabilities is included in other current liabilities.

The liabilities recorded for workers' compensation and self-insurance at December 31, 2013 are discounted liabilities. The discount rate used was 1.5 percent. The undiscounted liabilities are approximately \$829 and \$2,258 higher for workers' compensation and self-insurance, respectively.

Operating Leases

The System has entered into operating lease agreements for medical and office space which expires through 2020. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years. Rent expense totaled \$2,708 in. Minimum rental commitments under operating leases extending beyond one year at December 31, 2013 are as follows:

2014	\$2,147
2015	2,051
2016	1,975
2017	1,664
2018	1,096
2019-2020	<u>895</u>
Total	<u><u>\$9,828</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2013

Benefit Plans

Pension Like the primary government, the System participates in the Ohio Public Employees Retirement System (OPERS). See Note 17 for additional information on OPERS.

The System's required contributions to OPERS for the years ended December 31, 2013, 2012, and 2011 were \$54,891, \$54,202 and \$52,482, respectively, equal to the required contributions for each year.

Postemployment Benefits The System's required contributions to OPERS for 2013, 2012 and 2011 used to fund postemployment healthcare benefits were \$3,921, \$15,485 and \$14,994, respectively, which are included in the System's contractually required contribution of \$54,891, \$54,202 and \$52,482 for the years ended December 31, 2013, 2012, and 2011. See Note 18 for additional information on OPERS postemployment benefits.

Restricted Net Position, Expendable and Nonexpendable

The System has expendable restricted net position which have been restricted by the master trust bond indenture and donors to a specific purpose. The Foundation has expendable restricted net position which have been restricted by the donors or grantors to a specific time or purpose. These net position are designated for the following purposes at December 31:

	System	Foundation	Total
Debt service payment and reserve funds	\$20,266	\$0	\$20,266
Programmatic activities of The MetroHealth System	3,400	23,276	26,676
Time restrictions	5,556	526	6,082
Total	\$29,222	\$23,802	\$53,024

The Foundation has restricted net position, nonexpendable, of \$13,308 at December 31, 2013 that is restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

Related Transactions

The System received support from the Foundation in the amount of \$2,881 in 2013 which is recorded as grant revenue on the System's statement of activities. The outstanding receivable from the Foundation was \$700 at December 31, 2013 which is included in other receivables on the System's statement of net position. The System provided the Foundation in-kind support totaling \$1,652 in 2013. This support covered the direct expenses of the Development Department and indirect expenses for the use of space and support departments such as information services and environmental services.

The System has established restricted funds to differentiate resources, the use of which is restricted by donors or grantors, from resources of general funds on which donors place no restrictions or that arise as a result of the operations of the System. A review of these restricted funds is performed annually to determine that funds, related to completed clinical trials and certain donated money, should be transferred to the Foundation. The amount transferred in 2013 was \$184. Additionally in 2013, the System transferred \$950 from general funds for the establishment of two endowed professorships.

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Investment in Blended Component Unit

MHS Holdings LLC (LLC) was formed to acquire and own interests in certain health care businesses. The System is the 99 percent member of the LLC. During 2011, the System's 40 percent equity interest in CCF/MHS Renal Care Company, LTD., joint venture with The Cleveland Clinic Foundation, which provides renal care (dialysis), was transferred to the LLC. Because the LLC is considered to be a blended equity component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. At December 31, 2013, the LLC had a balance of \$9,342 that is included in other assets on the statement of net position and \$1,207 in other income on the statement of revenues, expenses, and changes in net position related to the activity of the LLC, which essentially represents the LLC's interest in CCF/MHS Renal Care Company, LTD. The LLC holds no other assets, liabilities, equity, revenue or expenses as of and for the years ended December 31, 2013. The LLC received \$1,960 in distributions in 2013.

MHS Purchasing LLC (MHS) was formed during 2012 to own an interest in Premier Purchasing Partners, L.P. (Premier). Premier is a group purchasing organization that provides the group greater bargaining power for cost of materials. Because MHS is considered to be a blended component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. Prior to 2012, this ownership interest was held by the Foundation. At December 31, 2013, MHS had a balance of \$306 that is included in other assets in the System's Statements of Net Position, which essentially represents MHS's interest in Premier. MHS held no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2013.

In 2013, MHS recorded other income of \$884 that is included in the System's statement of revenue, expenses, and changes in net position related to MHS. Effective October 1, 2013 Premier reorganized to convert to a public company. From this reorganization, MHS received proceeds of \$1,221 and Class B unites that vest over a seven-year period. As a result of this conversion, MHS recognized a gain of \$1,221, a loss on original investment of (\$643) and a gain for the vesting in Class B units of \$306.

Conditional Promises to Give

The Foundation received a conditional pledge of \$10,000 commencing in 2005 payable over the next ten years at \$1,000 per year. The outstanding balance of \$1,240 at December 31, 2013 is not included in these financial statements in accordance with the Accounting Standards Codifications (ASC) 958, "Not for Profit Entities" due to the fact that the conditions of the grant have not been met.

Commitments and Contingencies

CMS recovery audit contractor program Congress passed the Medicare Modernization Act in 2003, which among other things established a three-year demonstration of the Medicare Recovery Audit Contractor (RAC) program. The RAC's identified and corrected a significant amount of improper overpayments to providers. In 2006, Congress passed the Tax Relief and Health Care Act of 2006 which authorized the expansion of the RAC program to all 50 states by 2010. The Centers for Medicare and Medicaid Services (CMS) has rolled out this program nationally.

Purchase commitments As of December 31, 2013, the System had contractual commitments for the construction of various projects totaling approximately \$28,610. Projects with large contractual commitments include \$8,500 for the value acceleration strategy project, \$3,517 for hospital enterprise software licensing and implementation, \$2,461 for Nuclear Medicine renovations, \$1,718 for Cancer Center infusion and waiting room renovations, \$1,484 for the Middleburg Heights Family Health Center, and \$830 for cardiac/telemetry monitor upgrades. These projects are being funded with operating funds and bond project funds.

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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, government health care program participation requirements, reimbursements for patient services and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the System is in compliance with fraud and abuse, as well as other applicable government laws and regulations. While no regulatory inquiries have been made compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or asserted at this time.

Patient Protection and Affordable Care Reconciliation Act On March 23, 2010, the most sweeping health care legislation since the advent of Medicare was signed into law. The law promises to expand insurance coverage to an additional 32 million Americans, reduce the growth of Medicare expenditures, dramatically reform insurance markets, and continue the trend toward value-based payment. The Reconciliation Act amends various provisions of the Patient Protection and Affordable Care Reconciliation Act and adds some new provisions that were not included originally. Several legal challenges have been made against the legislation since it was enacted, and uncertainty exists as to the ultimate impact of the legislation on the health care delivery system. On June 28, 2012, The United States Supreme Court upheld the constitutionality of components of the Affordable Care Act, allowing the historic overhaul of the health care system to continue. Potential impacts of health care reform include uncertainty and volatility in Medicare and Medicaid reimbursement, fundamental changes in payment systems, increased regulation, and significant required investments in health care information technology.

**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 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.

Children Services - To account for and report a County-wide property tax levy and State grants restricted to the support and placement of children.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Youth Services – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Other Judicial - To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court, and The Internet Crimes against Children Program.

Other Legislative and Executive – To account for and report grant monies which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and Polling Place Accessibility programs are some of the services provided.

Other Health and Safety – To account for and report grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, State Homeland Security program, Ryan White program, and the Regional Collaboration Project

Other Public Works - To account for and report grant monies which are restricted to various public works. Projects include the Great Lakes Restoration, River Habitat Restoration, and the Towpath-ODNR project.

Other Social Services - To account for and report grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, United Way of Greater Cleveland, and the Adoption Opportunities Grant.

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

Alcohol, Drug and Mental Health Board Grants This fund accounts for and reports 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 – account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Capital Projects - To account for and report revenue restricted for major capital improvement expenditures.

Road Capital Projects - To account for and report revenue restricted to constructing or improving County roads and bridges.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$189,662,302	\$18,627,827	\$0	\$208,290,129
Cash and Cash Equivalents In Segregated Accounts	6,219,287	0	0	6,219,287
Accrued Interest Receivable	5,639	0	457	6,096
Accounts Receivable	1,995,391	531,682	53,631	2,580,704
Intergovernmental Receivable	31,328,470	3,778,156	3,501,912	38,608,538
Property Taxes Receivable	129,892,158	26,218,773	0	156,110,931
Loans Receivable	46,344,914	0	0	46,344,914
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	1,188,793	3,711,223	0	4,900,016
Total Assets	\$406,636,954	\$52,867,661	\$3,556,000	\$463,060,615
Liabilities				
Accounts Payable	\$18,300,908	\$0	\$44,118	\$18,345,026
Accrued Wages	1,936,596	0	0	1,936,596
Contracts Payable	0	0	4,960,730	4,960,730
Intergovernmental Payable	296,844	0	0	296,844
Interfund Payable	4,657,236	0	67,575	4,724,811
Total Liabilities	25,191,584	0	5,072,423	30,264,007
Deferred Inflows of Resources				
Property Taxes	106,122,731	20,094,896	0	126,217,627
Unavailable Revenue	38,247,263	8,297,033	0	46,544,296
Total Deferred Inflows of Resources	144,369,994	28,391,929	0	172,761,923
Fund Balances				
Restricted	238,334,558	24,475,732	2,154,973	264,965,263
Unassigned (Deficit)	(1,259,182)	0	(3,671,396)	(4,930,578)
Total Fund Balances	237,075,376	24,475,732	(1,516,423)	260,034,685
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$406,636,954	\$52,867,661	\$3,556,000	\$463,060,615

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$74,715,363	\$23,673,925	\$0	\$98,389,288
Hotel/Lodging Taxes	0	4,788,324	0	4,788,324
Payment in Lieu of Taxes	0	2,757,572	0	2,757,572
Charges for Services	32,057,769	874,658	251,560	33,183,987
Licenses and Permits	1,964,868	0	0	1,964,868
Fines and Forfeitures	2,468,378	0	0	2,468,378
Intergovernmental	198,650,822	5,183,942	34,024,606	237,859,370
Interest	856,636	3,432,370	90,766	4,379,772
Contributions and Donations	1,710,073	0	211,018	1,921,091
Other	4,240,205	4,803,055	597,967	9,641,227
<i>Total Revenues</i>	<u>316,664,114</u>	<u>45,513,846</u>	<u>35,175,917</u>	<u>397,353,877</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	20,650,255	8,899,890	0	29,550,145
Judicial	70,243,416	0	0	70,243,416
Public Works	29,769,541	0	0	29,769,541
Health and Safety	78,212,181	0	0	78,212,181
Social Services	65,779,147	0	0	65,779,147
Community Development	33,700,442	0	0	33,700,442
Capital Outlay	0	0	60,316,082	60,316,082
Debt Service:				
Principal Retirement	950,000	44,421,968	0	45,371,968
Interest and Fiscal Charges	1,544,092	28,660,078	0	30,204,170
Capital Appreciation Bonds Interest	0	5,249,354	0	5,249,354
Issuance Costs	0	379,232	0	379,232
<i>Total Expenditures</i>	<u>300,849,074</u>	<u>87,610,522</u>	<u>60,316,082</u>	<u>448,775,678</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,815,040</u>	<u>(42,096,676)</u>	<u>(25,140,165)</u>	<u>(51,421,801)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	28,499,448	28,499,448
Revenue Bonds Issued	8,389,206	1,500,794	0	9,890,000
Discount on Revenue Bonds	0	(171,181)	0	(171,181)
Transfers In	12,719,740	38,818,994	11,004,218	62,542,952
Transfers Out	(12,328,950)	0	(1,146,229)	(13,475,179)
<i>Total Other Financing Sources (Uses)</i>	<u>8,779,996</u>	<u>40,148,607</u>	<u>38,357,437</u>	<u>87,286,040</u>
<i>Net Change in Fund Balances</i>	24,595,036	(1,948,069)	13,217,272	35,864,239
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>212,480,340</u>	<u>26,423,801</u>	<u>(14,733,695)</u>	<u>224,170,446</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$237,075,376</u>	<u>\$24,475,732</u>	<u>(\$1,516,423)</u>	<u>\$260,034,685</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	<u>Motor Vehicle Gas Tax</u>	<u>Real Estate Assessment</u>	<u>Alcohol, Drug and Mental Health Board</u>	<u>Children Services</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,038,058	\$8,350,359	\$12,481,413	\$44,341,865
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accrued Interest Receivable	4,021	0	0	0
Accounts Receivable	0	0	14,489	0
Intergovernmental Receivable	8,684,612	0	2,909,947	4,117,435
Property Taxes Receivable	0	0	38,789,262	42,930,068
Loans Receivable	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<i>Total Assets</i>	<u>\$59,726,691</u>	<u>\$8,350,359</u>	<u>\$54,195,111</u>	<u>\$91,389,368</u>
Liabilities				
Accounts Payable	\$1,585,525	\$0	\$5,955,984	\$4,814,587
Accrued Wages	333,138	222,763	121,155	0
Intergovernmental Payable	51,064	34,145	18,571	0
Interfund Payable	210,607	33,384	6,328	0
<i>Total Liabilities</i>	<u>2,180,334</u>	<u>290,292</u>	<u>6,102,038</u>	<u>4,814,587</u>
Deferred Inflows of Resources				
Property Taxes	0	0	31,691,077	35,074,143
Unavailable Revenue	4,427,745	0	9,216,400	10,200,263
<i>Total Deferred Inflows of Resources</i>	<u>4,427,745</u>	<u>0</u>	<u>40,907,477</u>	<u>45,274,406</u>
Fund Balances				
Restricted	53,118,612	8,060,067	7,185,596	41,300,375
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>53,118,612</u>	<u>8,060,067</u>	<u>7,185,596</u>	<u>41,300,375</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$59,726,691</u>	<u>\$8,350,359</u>	<u>\$54,195,111</u>	<u>\$91,389,368</u>

<u>Cuyahoga Support Enforcement</u>	<u>Delinquent Real Estate Assessment</u>	<u>County Land Reutilization</u>	<u>Court</u>	<u>Solid Waste</u>	<u>Community Development</u>	<u>Other Community Development</u>
\$175,471	\$5,992,554	\$1,454,695	\$9,423,003	\$3,466,984	\$0	\$9,306,179
0	0	0	0	0	6,219,287	0
0	0	0	0	0	113	0
663,045	98,147	0	569,971	0	0	0
323,896	0	0	0	40,172	1,622,164	30,195
4,579,617	0	0	0	0	0	0
0	0	0	0	0	46,344,914	0
0	0	0	0	0	1,188,793	0
<u>\$5,742,029</u>	<u>\$6,090,701</u>	<u>\$1,454,695</u>	<u>\$9,992,974</u>	<u>\$3,507,156</u>	<u>\$55,375,271</u>	<u>\$9,336,374</u>
\$1,991,658	\$15,725	\$0	\$22,362	\$66,325	\$1,020,742	\$102,628
0	72,010	0	63,418	0	56,095	0
0	11,037	0	9,721	0	8,598	0
179,851	3,993	0	3,747	1,120	4,131,177	71
<u>2,171,509</u>	<u>102,765</u>	<u>0</u>	<u>99,248</u>	<u>67,445</u>	<u>5,216,612</u>	<u>102,699</u>
3,741,577	0	0	0	0	0	0
1,088,125	0	0	0	0	0	0
<u>4,829,702</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	5,987,936	1,454,695	9,893,726	3,439,711	50,158,659	9,233,675
(1,259,182)	0	0	0	0	0	0
<u>(1,259,182)</u>	<u>5,987,936</u>	<u>1,454,695</u>	<u>9,893,726</u>	<u>3,439,711</u>	<u>50,158,659</u>	<u>9,233,675</u>
<u>\$5,742,029</u>	<u>\$6,090,701</u>	<u>\$1,454,695</u>	<u>\$9,992,974</u>	<u>\$3,507,156</u>	<u>\$55,375,271</u>	<u>\$9,336,374</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2013

	Treatment Alternatives for Safer Communities	Victim Assistance	Youth Services	Other Judicial
Assets				
Equity in Pooled Cash and Cash Equivalents	\$750,905	\$8,847	\$4,163,037	\$10,894,375
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accrued Interest Receivable	0	0	0	40
Accounts Receivable	42,750	0	0	396,825
Intergovernmental Receivable	1,958,463	141,699	0	508,428
Property Taxes Receivable	31,993,760	0	0	0
Loans Receivable	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<i>Total Assets</i>	<u>\$34,745,878</u>	<u>\$150,546</u>	<u>\$4,163,037</u>	<u>\$11,799,668</u>
Liabilities				
Accounts Payable	\$0	\$106,094	\$286,869	\$1,068,512
Accrued Wages	46,460	33,067	93,778	141,383
Intergovernmental Payable	7,121	5,069	14,374	21,672
Interfund Payable	18,848	1,094	92	46,067
<i>Total Liabilities</i>	<u>72,429</u>	<u>145,324</u>	<u>395,113</u>	<u>1,277,634</u>
Deferred Inflows of Resources				
Property Taxes	26,139,108	0	0	0
Unavailable Revenue	7,601,776	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>33,740,884</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	932,565	5,222	3,767,924	10,522,034
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>932,565</u>	<u>5,222</u>	<u>3,767,924</u>	<u>10,522,034</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$34,745,878</u>	<u>\$150,546</u>	<u>\$4,163,037</u>	<u>\$11,799,668</u>

<u>Other Legislative and Executive</u>	<u>Other Health and Safety</u>	<u>Other Public Works</u>	<u>Other Social Services</u>	<u>Litter Prevention and Recycling</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$7,707,140	\$16,984,291	\$813,526	\$2,290,965	\$18,635	\$189,662,302
0	0	0	0	0	6,219,287
1,368	0	97	0	0	5,639
0	69,632	134,089	6,443	0	1,995,391
8,152	643,531	9,563,346	776,430	0	31,328,470
0	0	0	11,599,451	0	129,892,158
0	0	0	0	0	46,344,914
0	0	0	0	0	1,188,793
<u>\$7,716,660</u>	<u>\$17,697,454</u>	<u>\$10,511,058</u>	<u>\$14,673,289</u>	<u>\$18,635</u>	<u>\$406,636,954</u>
\$0	\$689,906	\$25,551	\$548,440	\$0	\$18,300,908
693,111	60,218	0	0	0	1,936,596
106,242	9,230	0	0	0	296,844
6	20,851	0	0	0	4,657,236
<u>799,359</u>	<u>780,205</u>	<u>25,551</u>	<u>548,440</u>	<u>0</u>	<u>25,191,584</u>
0	0	0	9,476,826	0	106,122,731
0	0	2,956,903	2,756,051	0	38,247,263
0	0	2,956,903	12,232,877	0	144,369,994
6,917,301	16,917,249	7,528,604	1,891,972	18,635	238,334,558
0	0	0	0	0	(1,259,182)
<u>6,917,301</u>	<u>16,917,249</u>	<u>7,528,604</u>	<u>1,891,972</u>	<u>18,635</u>	<u>237,075,376</u>
<u>\$7,716,660</u>	<u>\$17,697,454</u>	<u>\$10,511,058</u>	<u>\$14,673,289</u>	<u>\$18,635</u>	<u>\$406,636,954</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Children Services
Revenues				
Property Taxes	\$0	\$0	\$30,425,514	\$34,822,127
Charges for Services	0	14,182,987	20,057	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	370,948	0	0	0
Intergovernmental	29,519,631	1,309,287	33,340,619	30,575,967
Interest	617,769	0	0	0
Contributions and Donations	0	0	186,353	0
Other	297,049	1,211	339,775	795,545
<i>Total Revenues</i>	<u>30,805,397</u>	<u>15,493,485</u>	<u>64,312,318</u>	<u>66,193,639</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	12,426,254	0	0
Judicial	0	0	0	0
Public Works	25,755,646	0	0	0
Health and Safety	0	0	63,895,748	0
Social Services	0	0	0	62,150,655
Community Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>25,755,646</u>	<u>12,426,254</u>	<u>63,895,748</u>	<u>62,150,655</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,049,751</u>	<u>3,067,231</u>	<u>416,570</u>	<u>4,042,984</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	0	0	0
Transfers In	1,837,016	0	19,111	0
Transfers Out	(10,848,218)	(464,002)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(9,011,202)</u>	<u>(464,002)</u>	<u>19,111</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(3,961,451)	2,603,229	435,681	4,042,984
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>57,080,063</u>	<u>5,456,838</u>	<u>6,749,915</u>	<u>37,257,391</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$53,118,612</u>	<u>\$8,060,067</u>	<u>\$7,185,596</u>	<u>\$41,300,375</u>

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development
\$1,777,818	\$0	\$7,105,586	\$0	\$0	\$0	\$0
4,047,166	5,295,911	0	1,725,374	1,864,298	173,077	900
0	0	0	0	0	0	0
0	0	0	1,347,069	0	0	0
21,417,948	0	0	0	193,329	34,498,729	165,230
0	0	0	0	0	13,083	0
0	0	0	0	0	0	9,625
21,149	673,109	0	3,000	15,583	1,422,490	0
<u>27,264,081</u>	<u>5,969,020</u>	<u>7,105,586</u>	<u>3,075,443</u>	<u>2,073,210</u>	<u>36,107,379</u>	<u>175,755</u>
0	1,405,829	6,246,551	0	0	0	0
28,826,406	2,931,342	0	2,584,204	0	0	0
0	0	0	0	1,851,943	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	32,726,311	974,131
0	0	0	0	0	950,000	0
0	0	0	0	0	1,544,092	0
<u>28,826,406</u>	<u>4,337,171</u>	<u>6,246,551</u>	<u>2,584,204</u>	<u>1,851,943</u>	<u>35,220,403</u>	<u>974,131</u>
<u>(1,562,325)</u>	<u>1,631,849</u>	<u>859,035</u>	<u>491,239</u>	<u>221,267</u>	<u>886,976</u>	<u>(798,376)</u>
0	0	0	0	0	0	8,389,206
0	0	0	0	0	267,592	533,323
0	0	0	(155,817)	0	0	0
0	0	0	(155,817)	0	267,592	8,922,529
(1,562,325)	1,631,849	859,035	335,422	221,267	1,154,568	8,124,153
303,143	4,356,087	595,660	9,558,304	3,218,444	49,004,091	1,109,522
<u>(\$1,259,182)</u>	<u>\$5,987,936</u>	<u>\$1,454,695</u>	<u>\$9,893,726</u>	<u>\$3,439,711</u>	<u>\$50,158,659</u>	<u>\$9,233,675</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2013

	Treatment Alternatives For Safer Communities	Victim Assistance	Youth Services	Other Judicial
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	42,750	0	0	2,753,104
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	636,657
Intergovernmental	1,641,899	732,036	5,313,770	18,962,359
Interest	0	0	0	11,428
Contributions and Donations	0	0	0	0
Other	177,328	12,901	4,623	5,474
<i>Total Revenues</i>	<u>1,861,977</u>	<u>744,937</u>	<u>5,318,393</u>	<u>22,369,022</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	1,782,746	2,574,127	5,482,878	26,061,713
Public Works	0	0	0	0
Health and Safety	0	0	0	0
Social Services	0	0	0	0
Community Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>1,782,746</u>	<u>2,574,127</u>	<u>5,482,878</u>	<u>26,061,713</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>79,231</u>	<u>(1,829,190)</u>	<u>(164,485)</u>	<u>(3,692,691)</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	0	0	0
Transfers In	1,020,849	1,712,108	0	3,702,585
Transfers Out	(19,111)	(47,100)	0	(201,000)
<i>Total Other Financing Sources (Uses)</i>	<u>1,001,738</u>	<u>1,665,008</u>	<u>0</u>	<u>3,501,585</u>
<i>Net Change in Fund Balances</i>	1,080,969	(164,182)	(164,485)	(191,106)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(148,404)</u>	<u>169,404</u>	<u>3,932,409</u>	<u>10,713,140</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$932,565</u>	<u>\$5,222</u>	<u>\$3,767,924</u>	<u>\$10,522,034</u>

<u>Other Legislative and Executive</u>	<u>Other Health and Safety</u>	<u>Other Public Works</u>	<u>Other Social Services</u>	<u>Litter Prevention and Recycling</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$584,318	\$0	\$74,715,363
832,827	1,119,318	0	0	0	32,057,769
0	1,847,959	0	116,909	0	1,964,868
0	50	0	113,654	0	2,468,378
8,152	11,835,103	8,483,247	621,641	31,875	198,650,822
200,397	0	13,959	0	0	856,636
0	44,678	0	1,469,417	0	1,710,073
26,023	243,590	134,089	67,266	0	4,240,205
<u>1,067,399</u>	<u>15,090,698</u>	<u>8,631,295</u>	<u>2,973,205</u>	<u>31,875</u>	<u>316,664,114</u>
571,621	0	0	0	0	20,650,255
0	0	0	0	0	70,243,416
0	0	2,137,062	0	24,890	29,769,541
0	14,316,433	0	0	0	78,212,181
0	0	0	3,628,492	0	65,779,147
0	0	0	0	0	33,700,442
0	0	0	0	0	950,000
0	0	0	0	0	1,544,092
<u>571,621</u>	<u>14,316,433</u>	<u>2,137,062</u>	<u>3,628,492</u>	<u>24,890</u>	<u>300,849,074</u>
495,778	774,265	6,494,233	(655,287)	6,985	15,815,040
0	0	0	0	0	8,389,206
0	2,868,850	0	758,306	0	12,719,740
0	(593,702)	0	0	0	(12,328,950)
0	2,275,148	0	758,306	0	8,779,996
495,778	3,049,413	6,494,233	103,019	6,985	24,595,036
6,421,523	13,867,836	1,034,371	1,788,953	11,650	212,480,340
<u>\$6,917,301</u>	<u>\$16,917,249</u>	<u>\$7,528,604</u>	<u>\$1,891,972</u>	<u>\$18,635</u>	<u>\$237,075,376</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Assets			
Accrued Interest Receivable	\$457	\$0	\$457
Accounts Receivable	53,631	0	53,631
Intergovernmental Receivable	118,984	3,382,928	3,501,912
<i>Total Assets</i>	<u>\$173,072</u>	<u>\$3,382,928</u>	<u>\$3,556,000</u>
Liabilities			
Accounts Payable	\$44,118	\$0	\$44,118
Contracts Payable	3,759,652	1,201,078	4,960,730
Interfund Payable	40,698	26,877	67,575
<i>Total Liabilities</i>	<u>3,844,468</u>	<u>1,227,955</u>	<u>5,072,423</u>
Fund Balances			
Restricted	0	2,154,973	2,154,973
Unassigned (Deficit)	(3,671,396)	0	(3,671,396)
<i>Total Fund Balances (Deficit)</i>	<u>(3,671,396)</u>	<u>2,154,973</u>	<u>(1,516,423)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$173,072</u>	<u>\$3,382,928</u>	<u>\$3,556,000</u>

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2013

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Revenues			
Charges for Services	\$251,560	\$0	\$251,560
Intergovernmental	1,423,326	32,601,280	34,024,606
Interest	90,766	0	90,766
Contributions and Donations	211,018	0	211,018
Other	591,877	6,090	597,967
<i>Total Revenues</i>	2,568,547	32,607,370	35,175,917
Expenditures			
Capital Outlay	21,190,685	39,125,397	60,316,082
<i>Excess of Revenues Under Expenditures</i>	(18,622,138)	(6,518,027)	(25,140,165)
Other Financing Sources (Uses)			
Sale of Capital Assets	28,499,448	0	28,499,448
Transfers In	156,000	10,848,218	11,004,218
Transfers Out	0	(1,146,229)	(1,146,229)
<i>Total Other Financing Sources (Uses)</i>	28,655,448	9,701,989	38,357,437
<i>Net Change in Fund Balances</i>	10,033,310	3,183,962	13,217,272
<i>Fund Balances (Deficit) Beginning of Year</i>	(13,704,706)	(1,028,989)	(14,733,695)
<i>Fund Balances (Deficit) End of Year</i>	(\$3,671,396)	\$2,154,973	(\$1,516,423)

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 information systems.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2013

	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	\$758,998	\$2,680,542	\$384,442	\$3,823,982
Materials and Supplies Inventory	25,847	0	0	25,847
Intergovernmental Receivable	0	0	9,600	9,600
Accounts Receivable	327,072	7,179	0	334,251
<i>Total Current Assets</i>	<u>1,111,917</u>	<u>2,687,721</u>	<u>394,042</u>	<u>4,193,680</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	6,056,978	0	0	6,056,978
Depreciable Capital Assets, Net	4,294,274	1,773,699	5,903	6,073,876
<i>Total Noncurrent Assets</i>	<u>10,351,252</u>	<u>1,773,699</u>	<u>5,903</u>	<u>12,130,854</u>
<i>Total Assets</i>	<u>11,463,169</u>	<u>4,461,420</u>	<u>399,945</u>	<u>16,324,534</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	139,153	121,636	82,656	343,445
Accrued Wages	16,987	18,925	20,143	56,055
Intergovernmental Payable	2,604	2,901	3,087	8,592
Interfund Payable	1,691	20,989	104	22,784
Compensated Absences Payable	15,493	27,673	385	43,551
<i>Total Current Liabilities</i>	<u>175,928</u>	<u>192,124</u>	<u>106,375</u>	<u>474,427</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	24,735	4,139	9,378	38,252
<i>Total Liabilities</i>	<u>200,663</u>	<u>196,263</u>	<u>115,753</u>	<u>512,679</u>
Net Position				
Net Investment in Capital Assets	10,351,252	1,773,699	5,903	12,130,854
Unrestricted	911,254	2,491,458	278,289	3,681,001
<i>Total Net Position</i>	<u>\$11,262,506</u>	<u>\$4,265,157</u>	<u>\$284,192</u>	<u>\$15,811,855</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for Services	\$978,042	\$3,417,780	\$1,445,380	\$5,841,202
Other	18,800	0	51	18,851
<i>Total Operating Revenues</i>	<u>996,842</u>	<u>3,417,780</u>	<u>1,445,431</u>	<u>5,860,053</u>
Operating Expenses				
Personal Services	602,273	547,724	633,318	1,783,315
Materials and Supplies	152,844	13,808	884	167,536
Contractual Services	399,065	954,533	1,279,489	2,633,087
Depreciation	223,077	467,531	3,079	693,687
Other	58,537	483,091	17,933	559,561
<i>Total Operating Expenses</i>	<u>1,435,796</u>	<u>2,466,687</u>	<u>1,934,703</u>	<u>5,837,186</u>
<i>Operating Income (Loss)</i>	(438,954)	951,093	(489,272)	22,867
Non-Operating Expense				
Loss on Disposal of Capital Assets	0	(10,733,432)	0	(10,733,432)
<i>Loss before Capital Contributions and Transfers</i>	(438,954)	(9,782,339)	(489,272)	(10,710,565)
Capital Contributions	2,819,049	0	0	2,819,049
Transfers In	487,205	0	170,661	657,866
Transfers Out	0	(187,660)	0	(187,660)
<i>Change in Net Position</i>	2,867,300	(9,969,999)	(318,611)	(7,421,310)
<i>Net Position Beginning of Year</i>	<u>8,395,206</u>	<u>14,235,156</u>	<u>602,803</u>	<u>23,233,165</u>
<i>Net Position End of Year</i>	<u><u>\$11,262,506</u></u>	<u><u>\$4,265,157</u></u>	<u><u>\$284,192</u></u>	<u><u>\$15,811,855</u></u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2013

	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	\$963,347	\$3,410,601	\$1,549,370	\$5,923,318
Other Cash Receipts	18,800	0	51	18,851
Cash Payments to Employees for Services	(621,448)	(571,013)	(680,460)	(1,872,921)
Cash Payments for Goods and Services	(513,556)	(971,911)	(1,294,875)	(2,780,342)
Other Cash Payments	(112,332)	(991,020)	(7,585)	(1,110,937)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(265,189)</u>	<u>876,657</u>	<u>(433,499)</u>	<u>177,969</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	487,205	0	170,661	657,866
Transfers Out	0	(187,660)	0	(187,660)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>487,205</u>	<u>(187,660)</u>	<u>170,661</u>	<u>470,206</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	222,016	688,997	(262,838)	648,175
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>536,982</u>	<u>1,991,545</u>	<u>647,280</u>	<u>3,175,807</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$758,998</u></u>	<u><u>\$2,680,542</u></u>	<u><u>\$384,442</u></u>	<u><u>\$3,823,982</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$438,954)</u>	<u>\$951,093</u>	<u>(\$489,272)</u>	<u>\$22,867</u>
Adjustments:				
Depreciation	223,077	467,531	3,079	693,687
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	14,139	0	0	14,139
Intergovernmental Receivable	0	0	12,520	12,520
Accounts Receivable	(14,695)	(7,179)	0	(21,874)
Interfund Receivable	0	0	91,470	91,470
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(29,620)	(512,202)	(2,631)	(544,453)
Accrued Wages	(4,081)	(5,479)	(1,921)	(11,481)
Intergovernmental Payable	(614)	(826)	(283)	(1,723)
Interfund Payable	(796)	10,815	(5,924)	4,095
Compensated Absences Payable	(13,645)	(27,096)	(40,537)	(81,278)
<i>Total Adjustments</i>	<u>173,765</u>	<u>(74,436)</u>	<u>55,773</u>	<u>155,102</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$265,189)</u></u>	<u><u>\$876,657</u></u>	<u><u>(\$433,499)</u></u>	<u><u>\$177,969</u></u>

Noncash Capital Financing Activities

During 2013, the capital projects fund paid \$2,819,049 for runway renovations for the County Airport enterprise fund. These amounts are included in capital contributions.

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Combining Statements – Internal Service Funds

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Central Custodial Services - To account for and report the costs associated with custodial services to various County departments and agencies. Users are billed for costs incurred.

Maintenance - To account for and report the costs associated with maintenance services to various County departments and agencies. Users are billed for costs incurred.

Data Processing - To account for and report the costs associated with providing centralized data processing 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, 2013

	Central Custodial Services	Maintenance	Data Processing	Printing
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$879,417	\$4,197,118	\$0
Intergovernmental Receivable	762,638	0	25,207	0
Accounts Receivable	7,586	86,719	0	14,488
Interfund Receivable	0	89,702	0	285,631
<i>Total Current Assets</i>	770,224	1,055,838	4,222,325	300,119
<i>Noncurrent Assets:</i>				
Depreciable Capital Assets, Net	145,360	230,763	4,325,534	191,682
<i>Total Assets</i>	915,584	1,286,601	8,547,859	491,801
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	1,109,067	0	0	234,156
Accrued Wages	876,950	12,622	0	18,439
Intergovernmental Payable	134,421	1,935	0	2,826
Interfund Payable	1,312,468	9,160	0	561,623
Compensated Absences Payable	42,448	947	0	8,859
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	3,475,354	24,664	0	825,903
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	1,033,837	23,071	0	30,247
<i>Total Liabilities</i>	4,509,191	47,735	0	856,150
Net Position				
Net Investment in Capital Assets	145,360	230,763	4,325,534	191,682
Unrestricted (Deficit)	(3,738,967)	1,008,103	4,222,325	(556,031)
<i>Total Net Position (Deficit)</i>	(\$3,593,607)	\$1,238,866	\$8,547,859	(\$364,349)

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$0	\$18,693,502	\$34,239,478	\$58,009,515
0	0	0	787,845
44,018	0	0	152,811
50,143	0	4,686,851	5,112,327
94,161	18,693,502	38,926,329	64,062,498
29,240	0	0	4,922,579
123,401	18,693,502	38,926,329	68,985,077
0	2,304,058	2,108,476	5,755,757
13,981	16,133	4,272	942,397
2,143	2,473	5,050,534	5,194,332
87,563	1,204	0	1,972,018
2,671	0	88	55,013
0	5,702,163	10,013,365	15,715,528
106,358	8,026,031	17,176,735	29,635,045
65,040	0	2,140	1,154,335
171,398	8,026,031	17,178,875	30,789,380
29,240	0	0	4,922,579
(77,237)	10,667,471	21,747,454	33,273,118
(\$47,997)	\$10,667,471	\$21,747,454	\$38,195,697

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013*

	Central Custodial Services	Maintenance	Data Processing	Printing
Operating Revenues				
Charges for Services	\$44,777,339	\$1,385,819	\$545,659	\$3,035,125
Other	193,619	6,018	36,609	42,414
<i>Total Operating Revenues</i>	<u>44,970,958</u>	<u>1,391,837</u>	<u>582,268</u>	<u>3,077,539</u>
Operating Expenses				
Personal Services	27,404,571	354,833	0	652,408
Materials and Supplies	14,623,842	183,333	18,341	1,522,388
Contractual Services	7,216,107	0	3,014	1,015,958
Claims	0	0	0	0
Depreciation	13,943	341,777	1,104,976	77,891
Other	392,148	2,930	111,253	6,880
<i>Total Operating Expenses</i>	<u>49,650,611</u>	<u>882,873</u>	<u>1,237,584</u>	<u>3,275,525</u>
<i>Operating Income (Loss)</i>	(4,679,653)	508,964	(655,316)	(197,986)
Non-Operating Revenues				
Intergovernmental	0	0	0	0
<i>Income (Loss) before Transfers</i>	(4,679,653)	508,964	(655,316)	(197,986)
Transfers Out	0	0	(69,321)	0
<i>Change in Net Position</i>	(4,679,653)	508,964	(724,637)	(197,986)
<i>Net Position (Deficit) Beginning of Year</i>	<u>1,086,046</u>	<u>729,902</u>	<u>9,272,496</u>	<u>(166,363)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$3,593,607)</u></u>	<u><u>\$1,238,866</u></u>	<u><u>\$8,547,859</u></u>	<u><u>(\$364,349)</u></u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,536,829	\$95,100,747	\$4,395,204	\$150,776,722
0	0	0	278,660
<u>1,536,829</u>	<u>95,100,747</u>	<u>4,395,204</u>	<u>151,055,382</u>
504,080	441,674	121,269	29,478,835
143	0	0	16,348,047
272,599	58,007,784	4,433,369	70,948,831
0	30,897,183	3,335,762	34,232,945
17,853	0	0	1,556,440
806,094	0	0	1,319,305
<u>1,600,769</u>	<u>89,346,641</u>	<u>7,890,400</u>	<u>153,884,403</u>
(63,940)	5,754,106	(3,495,196)	(2,829,021)
0	0	2,205,884	2,205,884
(63,940)	5,754,106	(1,289,312)	(623,137)
0	0	0	(69,321)
(63,940)	5,754,106	(1,289,312)	(692,458)
15,943	4,913,365	23,036,766	38,888,155
<u>(\$47,997)</u>	<u>\$10,667,471</u>	<u>\$21,747,454</u>	<u>\$38,195,697</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Central Custodial Services	Maintenance	Data Processing	Printing
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	\$47,132,994	\$1,367,780	\$734,689	\$2,868,410
Other Cash Receipts	186,033	6,018	36,609	42,414
Cash Payments to Employees for Services	(26,822,382)	(346,316)	0	(650,149)
Cash Payments for Goods and Services	(22,097,715)	(290,690)	(529,841)	(2,565,612)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(438,299)	(2,930)	(315,980)	(6,880)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(2,039,369)</u>	<u>733,862</u>	<u>(74,523)</u>	<u>(311,817)</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	0
Advances In	657,770	0	0	311,817
Transfers Out	0	0	(69,321)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>657,770</u>	<u>0</u>	<u>(69,321)</u>	<u>311,817</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(116,889)	(413,746)	(335,190)	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,498,488)	320,116	(479,034)	0
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,498,488</u>	<u>559,301</u>	<u>4,676,152</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$879,417</u>	<u>\$4,197,118</u>	<u>\$0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$4,679,653)</u>	<u>\$508,964</u>	<u>(\$655,316)</u>	<u>(\$197,986)</u>
Adjustments:				
Depreciation	13,943	341,777	1,104,976	77,891
<i>(Increase) Decrease in Assets:</i>				
Intergovernmental Receivable	2,346,222	0	29,792	0
Accounts Receivable	1,847	(86,719)	0	(14,488)
Interfund Receivable	0	68,680	159,238	(152,227)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(306,322)	(107,280)	(682,414)	(27,888)
Accrued Wages	176,754	1,969	0	(1,484)
Intergovernmental Payable	27,472	308	0	(217)
Interfund Payable	304,214	5,198	(30,799)	11,582
Compensated Absences Payable	76,154	965	0	(7,000)
Claims Payable	0	0	0	0
<i>Total Adjustments</i>	<u>2,640,284</u>	<u>224,898</u>	<u>580,793</u>	<u>(113,831)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$2,039,369)</u>	<u>\$733,862</u>	<u>(\$74,523)</u>	<u>(\$311,817)</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,442,668	\$95,100,747	\$3,422,678	\$152,069,966
0	0	0	271,074
(494,285)	(433,002)	(123,562)	(28,869,696)
(272,339)	(57,042,837)	(2,553,617)	(85,352,651)
0	(30,015,303)	(2,986,158)	(33,001,461)
<u>(806,094)</u>	<u>0</u>	<u>0</u>	<u>(1,570,183)</u>
<u>(130,050)</u>	<u>7,609,605</u>	<u>(2,240,659)</u>	<u>3,547,049</u>
0	0	2,205,884	2,205,884
71,531	0	0	1,041,118
<u>0</u>	<u>0</u>	<u>0</u>	<u>(69,321)</u>
<u>71,531</u>	<u>0</u>	<u>2,205,884</u>	<u>3,177,681</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(865,825)</u>
(58,519)	7,609,605	(34,775)	5,858,905
<u>58,519</u>	<u>11,083,897</u>	<u>34,274,253</u>	<u>52,150,610</u>
<u>\$0</u>	<u>\$18,693,502</u>	<u>\$34,239,478</u>	<u>\$58,009,515</u>
<u>(\$63,940)</u>	<u>\$5,754,106</u>	<u>(\$3,495,196)</u>	<u>(\$2,829,021)</u>
17,853	0	0	1,556,440
0	0	0	2,376,014
(44,018)	0	0	(143,378)
<u>(50,143)</u>	<u>0</u>	<u>(972,526)</u>	<u>(946,978)</u>
0	971,046	2,093,893	1,941,035
(1,291)	3,314	404	179,666
(190)	515	(219,004)	(191,116)
8,144	(1,256)	0	297,083
3,535	0	2,166	75,820
<u>0</u>	<u>881,880</u>	<u>349,604</u>	<u>1,231,484</u>
<u>(66,110)</u>	<u>1,855,499</u>	<u>1,254,537</u>	<u>6,376,070</u>
<u>(\$130,050)</u>	<u>\$7,609,605</u>	<u>(\$2,240,659)</u>	<u>\$3,547,049</u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

Agency Funds

Payroll - To account for and report the collection of gross payroll for respective funds and disbursements of net pay to employees and withholding to proper vendors.

Undivided Taxes - To account for and report the collection and distribution of various taxes including property, motor vehicle, and estate taxes.

Other Agency - To account for and report the revenues and expenditures associated with various other agency funds. Among these are the collection and distribution of local government taxes levied and collected by the State of Ohio. Also included are the collection and distribution of monies held by County agencies in outside bank accounts, monies held outside of the County treasury by the courts, and all funds that are not part of the County's reporting entity, but for whom the County serves as fiscal agent.

Board of Health - To account for and report the revenues and expenditures for the Board of Health for which the County serves as fiscal agent.

United States Treasury - To account for and report interest earned on investments and allocated to the various funds.

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Beginning Balance 12/31/2012	Additions	Deletions	Ending Balance 12/31/2013
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,665,966	\$535,831,948	\$539,085,627	\$5,412,287
<i>Liabilities</i>				
Undistributed Monies	\$8,665,966	\$535,831,948	\$539,085,627	\$5,412,287
Undivided Taxes				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$163,053,846	\$2,626,813,173	\$2,621,072,414	\$168,794,605
Property Taxes Receivable	2,725,484,482	2,902,056,088	2,725,484,482	2,902,056,088
Special Assessments Receivable	94,030,956	98,104,579	94,030,956	98,104,579
<i>Total Assets</i>	<u>\$2,982,569,284</u>	<u>\$5,626,973,840</u>	<u>\$5,440,587,852</u>	<u>\$3,168,955,272</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,982,569,284</u>	<u>\$5,626,973,840</u>	<u>\$5,440,587,852</u>	<u>\$3,168,955,272</u>
Other Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,146,662	\$2,741,771	\$2,825,304	\$1,063,129
Cash and Cash Equivalents in Segregated Accounts	47,217,971	942,564,562	728,082,952	261,699,581
<i>Total Assets</i>	<u>\$48,364,633</u>	<u>\$945,306,333</u>	<u>\$730,908,256</u>	<u>\$262,762,710</u>
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$48,364,633</u>	<u>\$945,306,333</u>	<u>\$730,908,256</u>	<u>\$262,762,710</u>
Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,994,195	\$23,481,190	\$20,998,698	\$7,476,687
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$4,994,195</u>	<u>\$23,481,190</u>	<u>\$20,998,698</u>	<u>\$7,476,687</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2013

	Beginning Balance 12/31/2012	Additions	Deletions	Ending Balance 12/31/2013
United States Treasury				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,975,783	\$7,975,783	\$0
<i>Liabilities</i>				
Deposits Held and Due to Others	\$0	\$7,975,783	\$7,975,783	\$0
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$177,860,669	\$3,196,843,865	\$3,191,957,826	\$182,746,708
Cash and Cash Equivalents In Segregated Accounts	47,217,971	942,564,562	728,082,952	261,699,581
Property Taxes Receivable	2,725,484,482	2,902,056,088	2,725,484,482	2,902,056,088
Special Assessments Receivable	94,030,956	98,104,579	94,030,956	98,104,579
<i>Total Assets</i>	<u>\$3,044,594,078</u>	<u>\$7,139,569,094</u>	<u>\$6,739,556,216</u>	<u>\$3,444,606,956</u>
<i>Liabilities</i>				
Undistributed Monies	\$2,991,235,250	\$6,162,805,788	\$5,979,673,479	\$3,174,367,559
Deposits Held and Due to Others	53,358,828	976,763,306	759,882,737	270,239,397
<i>Total Liabilities</i>	<u>\$3,044,594,078</u>	<u>\$7,139,569,094</u>	<u>\$6,739,556,216</u>	<u>\$3,444,606,956</u>

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,484,731	\$13,484,731	\$13,926,534	\$441,803
Sales Tax	229,778,233	229,778,233	237,306,506	7,528,273
Hotel/Lodging Taxes	3,702,729	3,702,729	3,824,042	121,313
Charges for Services	67,240,549	67,240,549	69,526,398	2,285,849
Licenses and Permits	88,595	88,595	91,498	2,903
Fines and Forfeitures	10,889,026	10,889,026	11,245,786	356,760
Intergovernmental	42,341,313	42,341,313	37,015,590	(5,325,723)
Interest	0	0	(1,148,556)	(1,148,556)
Other	5,005,115	5,005,115	16,699,256	11,694,141
<i>Total Revenues</i>	<u>372,530,291</u>	<u>372,530,291</u>	<u>388,487,054</u>	<u>15,956,763</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Vital Statistics:				
Other	10,976	10,976	9,940	1,036
Bureau of Inspection:				
Other	5,825	0	0	0
Administration:				
Personal Services	6,214,910	6,214,910	5,939,948	274,962
Other	3,592,504	3,592,504	1,659,573	1,932,931
Capital Outlay	113,245	113,245	86,855	26,390
Total Administration	<u>9,920,659</u>	<u>9,920,659</u>	<u>7,686,376</u>	<u>2,234,283</u>
Primary Election:				
Personal Services	628,249	628,249	337,999	290,250
Other	2,400,591	2,400,591	779,395	1,621,196
Capital Outlay	1,331	1,331	0	1,331
Total Primary Election	<u>3,030,171</u>	<u>3,030,171</u>	<u>1,117,394</u>	<u>1,912,777</u>
General Election:				
Personal Services	879,150	879,150	553,737	325,413
Other	3,395,178	3,395,178	3,374,045	21,133
Capital Outlay	4,262	4,262	0	4,262
Total General Election	<u>\$4,278,590</u>	<u>\$4,278,590</u>	<u>\$3,927,782</u>	<u>\$350,808</u>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Special Election:				
Personal Services	\$13,910	\$13,910	\$0	\$13,910
Other	97,851	97,851	35,431	62,420
Capital Outlay	30	30	0	30
Total Special Election	<u>111,791</u>	<u>111,791</u>	<u>35,431</u>	<u>76,360</u>
Electronic Voting Consultation:				
Other	932,029	932,029	590,765	341,264
Capital Outlay	31,892	31,892	40,892	(9,000)
Total Electronic Voting Consultation	<u>963,921</u>	<u>963,921</u>	<u>631,657</u>	<u>332,264</u>
County Administrator:				
Other	24,943	24,943	24,800	143
Human Resources:				
Other	988	845	(804)	1,649
Office of Budget and Management:				
Other	0	0	(19)	19
Procurement and Diversity:				
Other	350	350	0	350
Charter Council Redistrict Review:				
Other	0	10,000	1,030	8,970
County Council:				
Personal Services	1,418,101	1,418,101	1,423,627	(5,526)
Other	433,740	433,740	349,798	83,942
Capital Outlay	50,549	50,549	23,549	27,000
Total County Council	<u>1,902,390</u>	<u>1,902,390</u>	<u>1,796,974</u>	<u>105,416</u>
Property Management:				
Personal Services	326,229	326,229	174,046	152,183
Other	3,114,406	4,631,864	4,634,615	(2,751)
Capital Outlay	1,038	1,038	0	1,038
Total Property Management	<u>\$3,441,673</u>	<u>\$4,959,131</u>	<u>\$4,808,661</u>	<u>\$150,470</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Archives:				
Personal Services	\$270,482	\$270,482	\$229,136	\$41,346
Other	725,074	725,074	41,156	683,918
Capital Outlay	3,715	3,715	400	3,315
Total Archives	<u>999,271</u>	<u>999,271</u>	<u>270,692</u>	<u>728,579</u>
Communications:				
Personal Services	355,600	355,600	332,456	23,144
Other	44,750	44,750	1,108	43,642
Capital Outlay	33,800	33,800	7,088	26,712
Total Communications	<u>434,150</u>	<u>434,150</u>	<u>340,652</u>	<u>93,498</u>
County Executive:				
Personal Services	1,161,640	1,161,640	1,065,518	96,122
Other	619,379	619,379	611,760	7,619
Capital Outlay	2,425	2,425	0	2,425
Total County Executive	<u>1,783,444</u>	<u>1,783,444</u>	<u>1,677,278</u>	<u>106,166</u>
Administration-Fiscal Services:				
Personal Services	956,572	826,572	722,259	104,313
Other	171,619	171,619	180,222	(8,603)
Capital Outlay	1,374	1,374	1,036	338
Total Administration-Fiscal Services	<u>1,129,565</u>	<u>999,565</u>	<u>903,517</u>	<u>96,048</u>
Office of Budget and Management - Fiscal Services:				
Personal Services	989,974	989,974	948,921	41,053
Other	148,411	148,411	209,089	(60,678)
Capital Outlay	1,851	1,851	0	1,851
Total Office of Budget and Management - Fiscal Services	<u>1,140,236</u>	<u>1,140,236</u>	<u>1,158,010</u>	<u>(17,774)</u>
Financial Reporting:				
Personal Services	1,471,413	1,776,413	1,576,764	199,649
Other	1,918,067	1,963,892	1,825,217	138,675
Capital Outlay	7,182	7,182	112	7,070
Total Financial Reporting	<u>\$3,396,662</u>	<u>\$3,747,487</u>	<u>\$3,402,093</u>	<u>\$345,394</u>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Property Valuations:				
Personal Services	\$4,803,115	\$4,783,724	\$4,890,919	(\$107,195)
Other	2,096,322	2,127,215	801,693	1,325,522
Capital Outlay	6,204	238,204	232,002	6,202
Total Property Valuations	<u>6,905,641</u>	<u>7,149,143</u>	<u>5,924,614</u>	<u>1,224,529</u>
Treasury Management:				
Personal Services	1,442,975	1,442,975	1,090,711	352,264
Other	1,572,651	1,517,365	1,074,253	443,112
Capital Outlay	3,092	2,862	2,257	605
Total Treasury Management	<u>3,018,718</u>	<u>2,963,202</u>	<u>2,167,221</u>	<u>795,981</u>
Office of Procurement and Diversity - Fiscal Services:				
Personal Services	1,104,732	1,317,123	1,230,752	86,371
Other	463,891	613,891	437,737	176,154
Capital Outlay	2,055	2,055	1,720	335
Total Office of Procurement and Diversity - Fiscal Services	<u>1,570,678</u>	<u>1,933,069</u>	<u>1,670,209</u>	<u>262,860</u>
Human Resources Commission:				
Personal Services	221,409	308,409	274,862	33,547
Other	333,117	246,117	157,594	88,523
Capital Outlay	4,979	4,979	1,867	3,112
Total Human Resources Commission	<u>559,505</u>	<u>559,505</u>	<u>434,323</u>	<u>125,182</u>
Human Resources Administration:				
Personal Services	2,914,107	3,234,695	3,013,886	220,809
Other	461,386	471,386	486,541	(15,155)
Capital Outlay	6,092	6,092	1,741	4,351
Total Human Resources Administration	<u>3,381,585</u>	<u>3,712,173</u>	<u>3,502,168</u>	<u>210,005</u>
Internal Audit:				
Personal Services	428,701	428,701	360,556	68,145
Other	263,692	263,692	107,438	156,254
Capital Outlay	5,602	5,602	5,596	6
Total Internal Audit	<u>\$697,995</u>	<u>\$697,995</u>	<u>\$473,590</u>	<u>\$224,405</u>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General:				
Personal Services	\$815,654	\$815,654	\$654,750	\$160,904
Other	187,487	185,687	156,465	29,222
Capital Outlay	1,565	3,365	2,087	1,278
Total Inspector General	<u>1,004,706</u>	<u>1,004,706</u>	<u>813,302</u>	<u>191,404</u>
Information Technology Administration:				
Personal Services	1,304,571	1,421,861	1,626,023	(204,162)
Other	1,543,468	1,917,598	1,948,537	(30,939)
Capital Outlay	2,460	2,460	2,667	(207)
Total Information Technology Administration	<u>2,850,499</u>	<u>3,341,919</u>	<u>3,577,227</u>	<u>(235,308)</u>
Web and Multi-Media Development:				
Personal Services	1,745,847	1,883,676	1,887,581	(3,905)
Other	149,500	1,731,075	1,690,630	40,445
Capital Outlay	75,000	28,700	14,069	14,631
Total Web and Multi-Media Development	<u>1,970,347</u>	<u>3,643,451</u>	<u>3,592,280</u>	<u>51,171</u>
Security and Disaster Recovery:				
Personal Services	241,292	106,292	103,108	3,184
Other	196,873	322,554	119,119	203,435
Capital Outlay	1,019	1,019	434	585
Total Security and Disaster Recovery	<u>439,184</u>	<u>429,865</u>	<u>222,661</u>	<u>207,204</u>
Engineering Services:				
Personal Services	1,748,952	2,170,969	2,082,887	88,082
Other	441,656	884,330	437,207	447,123
Capital Outlay	92,000	97,030	75,745	21,285
Total Engineering Services	<u>2,282,608</u>	<u>3,152,329</u>	<u>2,595,839</u>	<u>556,490</u>
Mainframe Operation Services:				
Personal Services	1,058,880	1,058,880	1,022,550	36,330
Other	2,092,673	2,345,516	1,820,934	524,582
Capital Outlay	144,000	146,252	7,451	138,801
Total Mainframe Operation Services	<u>\$3,295,553</u>	<u>\$3,550,648</u>	<u>\$2,850,935</u>	<u>\$699,713</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
User Supply:				
Other	\$615,818	\$526,365	\$281,974	\$244,391
Capital Outlay	0	231	0	231
Total User Supply	615,818	526,596	281,974	244,622
WAN Services:				
Personal Services	659,252	878,951	673,377	205,574
Other	1,206,222	2,725,503	2,732,428	(6,925)
Capital Outlay	7,500	19,771	15,425	4,346
Total WAN Services	1,872,974	3,624,225	3,421,230	202,995
Communication Services:				
Personal Services	542,421	477,421	480,264	(2,843)
Other	1,806,851	1,552,351	1,399,636	152,715
Capital Outlay	0	5,648	2,363	3,285
Total Communication Services	2,349,272	2,035,420	1,882,263	153,157
Information Technology:				
Other	350,000	1,074,467	1,074,466	1
Capital Outlay	1,047,766	2,025,514	2,035,145	(9,631)
Total Information Technology	1,397,766	3,099,981	3,109,611	(9,630)
Treasurer - Data Processing:				
Other	0	0	(4)	4
General Fund Reserve and Contingencies:				
Other	3,300,000	3,300,000	0	3,300,000
Fiscal Certificate of Title Administration - Records and Licenses:				
Personal Services	2,923,534	2,923,534	2,930,750	(7,216)
Other	1,280,549	1,229,549	1,353,030	(123,481)
Capital Outlay	11,896	287,896	60,907	226,989
Total Fiscal Certificate of Title Administration - Records and Licenses	\$4,215,979	\$4,440,979	\$4,344,687	\$96,292

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorders Housing Trust - General Office:				
Other	\$0	\$0	\$3,497,668	(\$3,497,668)
Agricultural Society:				
Other	3,300	3,300	3,300	0
Memorial Day:				
Other	67,792	67,792	57,374	10,418
Soldiers and Sailors Monument:				
Personal Services	146,093	146,093	120,418	25,675
Other	47,942	47,942	99,267	(51,325)
Capital Outlay	2,444	2,444	2,168	276
Total Soldiers and Sailors Monument	196,479	196,479	221,853	(25,374)
Self Insurance:				
Other	300,000	394,000	388,154	5,846
Miscellaneous:				
Other	705,795	1,072,882	352,308	720,574
Capital Improvement G/F Subsidy:				
Other	250,000	250,000	0	250,000
2010 Surplus in Trust:				
Other	0	0	299	(299)
2011 Surplus in Trust:				
Other	0	0	570,271	(570,271)
2012 Surplus in Trust:				
Other	0	0	1,592,898	(1,592,898)
Unclaimed Monies:				
Other	0	0	786,014	(786,014)
Unclaimed Cancelled Aged Warrants:				
Other	0	0	232,690	(232,690)
Total Legislative and Executive	\$75,827,799	\$85,467,579	\$76,358,423	\$9,109,156

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial:				
Board and Care of Prisoners:				
Other	\$1,475,310	\$1,670,196	\$1,297,899	\$372,297
Court of Appeals:				
Other	718,177	718,177	717,277	900
Capital Outlay	12,379	378,379	375,852	2,527
Total Court of Appeals	730,556	1,096,556	1,093,129	3,427
Clerk of Courts:				
Personal Services	5,836,877	5,672,888	4,967,849	705,039
Other	5,251,652	5,111,652	4,892,818	218,834
Capital Outlay	10,888	150,888	144,688	6,200
Total Clerk of Courts	11,099,417	10,935,428	10,005,355	930,073
Common Pleas - Legal Research:				
Other	64,504	0	0	0
Judicial General:				
Personal Services	7,279,203	7,709,203	7,645,559	63,644
Other	14,408,971	14,408,971	12,981,950	1,427,021
Capital Outlay	640,136	640,136	660,779	(20,643)
Total Judicial General	22,328,310	22,758,310	21,288,288	1,470,022
Arbitration:				
Personal Services	926,314	1,104,314	1,096,497	7,817
Other	253,002	253,002	58,359	194,643
Capital Outlay	1,715	1,715	0	1,715
Total Arbitration	1,181,031	1,359,031	1,154,856	204,175
Central Scheduling:				
Personal Services	6,922,072	6,569,072	6,582,751	(13,679)
Other	991,660	991,660	729,912	261,748
Capital Outlay	12,400	12,400	9,733	2,667
Total Central Scheduling	\$7,926,132	\$7,573,132	\$7,322,396	\$250,736

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probation:				
Personal Services	\$9,954,235	\$10,205,100	\$10,661,521	(\$456,421)
Other	756,966	2,325,869	2,072,006	253,863
Capital Outlay	17,300	17,399	13,689	3,710
Total Probation	10,728,501	12,548,368	12,747,216	(198,848)
Medical Examiner Operations:				
Personal Services	4,557,683	4,557,683	4,240,209	317,474
Other	3,571,408	3,669,958	2,253,522	1,416,436
Capital Outlay	13,543	103,095	102,177	918
Total Medical Examiner Operations	8,142,634	8,330,736	6,595,908	1,734,828
Domestic Relations:				
Personal Services	2,438,663	2,506,370	2,447,495	58,875
Other	956,097	987,229	996,312	(9,083)
Capital Outlay	6,264	13,332	14,919	(1,587)
Total Domestic Relations	3,401,024	3,506,931	3,458,726	48,205
Bureau of Support:				
Personal Services	3,002,532	3,075,393	3,150,208	(74,815)
Other	576,526	576,526	751,204	(174,678)
Capital Outlay	12,037	24,037	21,748	2,289
Total Bureau of Support	3,591,095	3,675,956	3,923,160	(247,204)
Justice Affairs Administration:				
Personal Services	610,705	718,835	782,541	(63,706)
Other	371,985	371,985	119,155	252,830
Capital Outlay	1,387	1,387	2,265	(878)
Total Justice Affairs Administration	984,077	1,092,207	903,961	188,246
Public Safety Grants Administration:				
Personal Services	561,024	504,074	382,130	121,944
Other	643,272	647,175	617,071	30,104
Capital Outlay	2,152	26,152	25,848	304
Total Public Safety Grants Administration	\$1,206,448	\$1,177,401	\$1,025,049	\$152,352

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Court Administration:				
Personal Services	\$1,556,736	\$1,559,525	\$1,675,930	(\$116,405)
Other	5,020,666	5,020,666	3,814,818	1,205,848
Capital Outlay	27,790	27,790	16,850	10,940
Total Juvenile Court Administration	6,605,192	6,607,981	5,507,598	1,100,383
Juvenile Court Legal:				
Personal Services	7,133,958	7,148,155	7,142,973	5,182
Other	3,264,815	3,264,815	3,241,575	23,240
Capital Outlay	41,437	41,437	35,642	5,795
Total Juvenile Court Legal	10,440,210	10,454,407	10,420,190	34,217
Juvenile Court Child Support:				
Personal Services	3,056,017	3,093,178	3,256,265	(163,087)
Other	734,180	734,180	424,040	310,140
Capital Outlay	5,049	5,049	0	5,049
Total Juvenile Court Child Support	3,795,246	3,832,407	3,680,305	152,102
Juvenile Court Detention Home:				
Personal Services	9,528,656	9,690,037	9,384,684	305,353
Other	2,843,985	2,843,985	1,494,695	1,349,290
Capital Outlay	14,547	14,547	4,476	10,071
Total Juvenile Court Detention Home	12,387,188	12,548,569	10,883,855	1,664,714
Law Department:				
Personal Services	1,339,617	1,339,617	1,322,103	17,514
Other	156,583	400,583	424,628	(24,045)
Capital Outlay	2,947	8,947	4,088	4,859
Total Law Department	1,499,147	1,749,147	1,750,819	(1,672)
Municipal Judicial Cost:				
Personal Services	461,055	461,055	431,458	29,597
Other	2,800,870	2,795,870	2,716,074	79,796
Total Municipal Judicial Cost	3,261,925	3,256,925	3,147,532	109,393
Village and Township Costs:				
Other	\$0	\$5,000	\$3,861	\$1,139

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	\$4,340,131	\$4,340,131	\$4,366,626	(\$26,495)
Other	1,307,823	1,307,823	1,329,044	(21,221)
Capital Outlay	7,395	7,395	1,800	5,595
Total Probate Court	<u>5,655,349</u>	<u>5,655,349</u>	<u>5,697,470</u>	<u>(42,121)</u>
Public Defender:				
Personal Services	6,390,716	6,936,842	6,548,159	388,683
Other	1,152,971	1,152,971	951,057	201,914
Capital Outlay	11,164	11,164	0	11,164
Total Public Defender	<u>7,554,851</u>	<u>8,100,977</u>	<u>7,499,216</u>	<u>601,761</u>
General Office:				
Personal Services	18,041,681	18,041,681	17,665,837	375,844
Other	3,787,710	3,547,710	3,761,548	(213,838)
Capital Outlay	30,588	255,588	277,441	(21,853)
Total General Office	<u>21,859,979</u>	<u>21,844,979</u>	<u>21,704,826</u>	<u>140,153</u>
Child Support:				
Personal Services	3,191,656	3,191,656	2,900,385	291,271
Other	301,863	301,863	259,360	42,503
Capital Outlay	5,597	5,597	0	5,597
Total Child Support	<u>3,499,116</u>	<u>3,499,116</u>	<u>3,159,745</u>	<u>339,371</u>
Children and Family Services:				
Personal Services	2,115,383	2,115,383	2,026,058	89,325
Other	90,707	90,707	66,671	24,036
Capital Outlay	3,661	3,661	0	3,661
Total Children and Family Services	<u>2,209,751</u>	<u>2,209,751</u>	<u>2,092,729</u>	<u>117,022</u>
Law Enforcement Sheriff:				
Personal Services	16,180,674	16,180,674	14,319,016	1,861,658
Other	876,512	981,519	1,296,220	(314,701)
Capital Outlay	70,836	350,506	330,524	19,982
Total Law Enforcement Sheriff	<u>\$17,128,022</u>	<u>\$17,512,699</u>	<u>\$15,945,760</u>	<u>\$1,566,939</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jail Operations - Sheriff:				
Personal Services	\$44,815,677	\$44,815,677	\$46,157,849	(\$1,342,172)
Other	14,965,906	15,758,720	19,592,803	(3,834,083)
Capital Outlay	73,322	318,020	72,185	245,835
Total Jail Operations - Sheriff	59,854,905	60,892,417	65,822,837	(4,930,420)
Sheriff Operations:				
Personal Services	4,624,016	4,883,843	5,026,624	(142,781)
Other	826,978	726,978	451,634	275,344
Capital Outlay	8,729	8,729	8,058	671
Total Sheriff Operations	5,459,723	5,619,550	5,486,316	133,234
Impact Unit Community Policing:				
Personal Services	883,444	883,444	860,415	23,029
Other	104,490	46,268	42,054	4,214
Capital Outlay	68,728	19,180	19,180	0
Total Impact Unit Community Policing	1,056,662	948,892	921,649	27,243
Court Fines Trust and Agency Group:				
Other	0	0	1,976,382	(1,976,382)
Total Judicial	235,126,305	240,462,418	236,517,033	3,945,385
Total General Government	310,954,104	325,929,997	312,875,456	13,054,541
Public Works:				
County Airport:				
Other	869,728	382,478	0	382,478
County Roads & Bridges:				
Other	690,787	0	0	0
Total Public Works	1,560,515	382,478	0	382,478
Health and Safety:				
Apiary Extension:				
Personal Services	1,391	1,391	0	1,391
Other	403	403	0	403
Total Apiary Extension	\$1,794	\$1,794	\$0	\$1,794

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cuyahoga County Emergency Communications System:				
Personal Services	\$104,179	\$74,079	\$72,900	\$1,179
Other	242,828	288,328	283,916	4,412
Capital Outlay	205	4,805	4,760	45
Total Cuyahoga County Emergency Communications System	347,212	367,212	361,576	5,636
Division of Information Technology:				
Personal Services	860,914	362,319	224,535	137,784
Other	34,131	34,131	34,131	0
Total Division of Information Technology	895,045	396,450	258,666	137,784
Civil Defense:				
Other	397,899	0	0	0
CRIS Subsidy:				
Other	292,872	0	0	0
Total Health and Safety	1,934,822	765,456	620,242	145,214
Social Services:				
Veteran's Service Commission:				
Personal Services	2,483,765	2,462,273	2,421,319	40,954
Other	4,843,174	4,745,265	4,733,699	11,566
Capital Outlay	31,128	31,128	25,000	6,128
Total Veteran's Service Commission	7,358,067	7,238,666	7,180,018	58,648
OMBudsman Program:				
Other	500	500	500	0
College Savings Program:				
Other	0	0	1,832,540	(1,832,540)
Total Social Services	\$7,358,567	\$7,239,166	\$9,013,058	(\$1,773,892)

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community Development:				
Economic Development:				
Personal Services	\$1,034,749	\$1,034,749	\$1,129,076	(\$94,327)
Other	2,898,828	2,898,828	2,715,642	183,186
Capital Outlay	1,624	1,624	256	1,368
Total Economic Development	<u>3,935,201</u>	<u>3,935,201</u>	<u>3,844,974</u>	<u>90,227</u>
Regional Collaboration:				
Personal Services	221,047	221,047	216,848	4,199
Other	44,330	44,330	36,176	8,154
Capital Outlay	419	419	0	419
Total Regional Collaboration	<u>265,796</u>	<u>265,796</u>	<u>253,024</u>	<u>12,772</u>
NOACA:				
Other	174,259	174,259	87,130	87,129
Soil Conservation				
Other	75,000	0	0	0
County Planning:				
Other	1,383,589	187,457	0	187,457
Casino Tax Fund:				
Other	0	3,000,000	4,500,000	(1,500,000)
County Planning Commission Administration:				
Personal Services	1,281,049	1,281,049	1,057,672	223,377
Other	289,660	289,660	218,317	71,343
Capital Outlay	2,359	2,359	1,447	912
Total County Planning Commission Administration:	<u>1,573,068</u>	<u>1,573,068</u>	<u>1,277,436</u>	<u>295,632</u>
Global Center for Health Innovation:				
Other	12,000,000	12,000,000	10,265,141	1,734,859
Total Community Development	<u>\$19,406,913</u>	<u>\$21,135,781</u>	<u>\$20,227,705</u>	<u>\$908,076</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service:				
Gateway:				
Principal Retirement	\$250,000	\$250,000	\$500,000	(\$250,000)
Gateway Arena Pledge:				
Other	5,650,000	0	0	0
Brownfield Redevelopment Pledge:				
Other	1,473,855	477,169	0	477,169
Shaker Square 2000A GF Pledge:				
Other	296,612	37,110	0	37,110
Community Redevelopment Fund Subsidy:				
Other	893,600	39,572	0	39,572
Medical mart Series 2010 Pledge:				
Other	31,161,790	509,454	0	509,454
Total Debt Service	39,725,857	1,313,305	500,000	813,305
<i>Total Expenditures</i>	380,940,778	356,766,183	343,236,461	13,529,722
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,410,487)	15,764,108	45,250,593	29,486,485
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	543,350	543,350
Transfers In	195,221	195,221	265,900	70,679
Transfers Out	(897,835)	(51,027,250)	(49,797,454)	1,229,796
<i>Total Other Financing Sources (Uses)</i>	(702,614)	(50,832,029)	(48,988,204)	1,843,825
<i>Net Change in Fund Balance</i>	(9,113,101)	(35,067,921)	(3,737,611)	31,330,310
Fund Balance Beginning of Year	189,459,385	189,459,385	189,459,385	0
Prior Year Encumbrances Appropriated	11,457,616	11,457,616	11,457,616	0
<i>Fund Balance End of Year</i>	\$191,803,900	\$165,849,080	\$197,179,390	\$31,330,310

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$62,738,516	\$62,738,516	\$62,738,516	\$0
Charges for Services	580,209	691,150	552,908	(138,242)
Intergovernmental	122,496,523	144,168,912	117,163,156	(27,005,756)
Other	3,029,756	3,609,068	2,887,193	(721,875)
<i>Total Revenues</i>	<u>188,845,004</u>	<u>211,207,646</u>	<u>183,341,773</u>	<u>(27,865,873)</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	4,825,600	5,080,600	4,843,923	236,677
Other	11,056,891	11,792,781	10,335,562	1,457,219
Capital Outlay	343,676	343,676	301,585	42,091
Total Office of the Director - Children and Family Services:	<u>16,226,167</u>	<u>17,217,057</u>	<u>15,481,070</u>	<u>1,735,987</u>
Training:				
Personal Services	668,627	678,627	630,890	47,737
Other	127,986	127,986	64,755	63,231
Total Training	<u>796,613</u>	<u>806,613</u>	<u>695,645</u>	<u>110,968</u>
Information Services:				
Personal Services	1,178,934	1,386,934	1,226,474	160,460
Other	1,480,183	1,400,183	906,282	493,901
Capital Outlay	4,348	4,348	0	4,348
Total Information Services	<u>\$2,663,465</u>	<u>\$2,791,465</u>	<u>\$2,132,756</u>	<u>\$658,709</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Direct Services:				
Personal Services	\$33,842,331	\$34,963,331	\$34,152,669	\$810,662
Other	1,557,456	1,507,456	1,373,962	133,494
Total Direct Services	<u>35,399,787</u>	<u>36,470,787</u>	<u>35,526,631</u>	<u>944,156</u>
Supportive Services:				
Personal Services	3,204,920	2,776,920	2,654,991	121,929
Other	2,919,586	2,931,586	2,049,244	882,342
Total Supportive Services	<u>6,124,506</u>	<u>5,708,506</u>	<u>4,704,235</u>	<u>1,004,271</u>
Foster and Adoptive Parents:				
Personal Services	379,593	342,593	337,398	5,195
Other	393,153	393,153	260,694	132,459
Total Foster and Adoptive Parents	<u>772,746</u>	<u>735,746</u>	<u>598,092</u>	<u>137,654</u>
Visitation:				
Personal Services	595,972	785,972	765,615	20,357
Other	192,656	175,656	137,070	38,586
Total Visitation	<u>788,628</u>	<u>961,628</u>	<u>902,685</u>	<u>58,943</u>
Contracted Placements:				
Personal Services	1,496,829	1,499,829	1,475,224	24,605
Other	11,230	17,230	15,745	1,485
Total Contracted Placements	<u>1,508,059</u>	<u>1,517,059</u>	<u>1,490,969</u>	<u>26,090</u>
Foster Homes:				
Personal Services	3,454,992	3,444,992	3,356,942	88,050
Other	92,816	91,816	212,196	(120,380)
Total Foster Homes	<u>\$3,547,808</u>	<u>\$3,536,808</u>	<u>\$3,569,138</u>	<u>(\$32,330)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Permanent Custody Adoptions:				
Personal Services	\$4,480,013	\$4,236,013	\$4,204,892	\$31,121
Other	165,816	165,816	144,128	21,688
Total Permanent Custody Adoptions	<u>4,645,829</u>	<u>4,401,829</u>	<u>4,349,020</u>	<u>52,809</u>
Office of the Director - Senior and Adult Services:				
Personal Services	1,154,350	1,154,350	1,136,782	17,568
Other	1,948,810	1,707,810	1,375,184	332,626
Capital Outlay	2,864	13,864	13,259	605
Total Office of the Director - Senior and Adult Services	<u>3,106,024</u>	<u>2,876,024</u>	<u>2,525,225</u>	<u>350,799</u>
Human Resources:				
Personal Services	713,004	713,004	681,209	31,795
Capital Outlay	1,140	1,140	0	1,140
Total Human Resources	<u>714,144</u>	<u>714,144</u>	<u>681,209</u>	<u>32,935</u>
Information Services - Human Services:				
Personal Services	<u>3,130,601</u>	<u>3,130,601</u>	<u>3,031,084</u>	<u>99,517</u>
Tapestry System of Care - Children and Family Services:				
Personal Services	466,881	419,881	410,785	9,096
Other	8,257,553	7,569,553	7,675,265	(105,712)
Total Tapestry System of Care - Children and Family Services	<u>8,724,434</u>	<u>7,989,434</u>	<u>8,086,050</u>	<u>(96,616)</u>
Administrative Services - General Manager:				
Personal Services	2,056,973	1,796,973	1,719,430	77,543
Other	9,301,409	9,299,290	8,768,079	531,211
Capital Outlay	3,575	265,192	149,368	115,824
Total Administrative Services - General Manager	<u>\$11,361,957</u>	<u>\$11,361,455</u>	<u>\$10,636,877</u>	<u>\$724,578</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Services:				
Personal Services	\$507,231	\$537,231	\$353,994	\$183,237
Other	1,053,952	1,049,127	756,628	292,499
Capital Outlay	3,772	0	0	0
Total Information Services	<u>1,564,955</u>	<u>1,586,358</u>	<u>1,110,622</u>	<u>475,736</u>
Work First Services:				
Personal Services	1,475,284	1,465,284	1,381,477	83,807
Other	18,886,093	19,089,360	19,943,057	(853,697)
Capital Outlay	2,553	0	0	0
Total Work First Services	<u>20,363,930</u>	<u>20,554,644</u>	<u>21,324,534</u>	<u>(769,890)</u>
Southgate:				
Personal Services	3,509,151	4,109,151	4,277,702	(168,551)
Other	792,385	792,385	764,591	27,794
Capital Outlay	6,025	0	0	0
Total Southgate	<u>4,307,561</u>	<u>4,901,536</u>	<u>5,042,293</u>	<u>(140,757)</u>
Ohio City:				
Personal Services	3,782,782	3,682,782	3,697,588	(14,806)
Other	851,218	851,218	769,898	81,320
Capital Outlay	6,496	0	0	0
Total Ohio City	<u>4,640,496</u>	<u>4,534,000</u>	<u>4,467,486</u>	<u>66,514</u>
Quincy Place:				
Personal Services	5,523,560	4,673,560	4,736,549	(62,989)
Other	1,983,580	1,983,580	1,671,767	311,813
Capital Outlay	9,435	0	0	0
Total Quincy Place	<u>7,516,575</u>	<u>6,657,140</u>	<u>6,408,316</u>	<u>248,824</u>
Veteran Employment Building:				
Personal Services	16,439,015	16,959,015	16,528,107	430,908
Other	2,086,790	1,876,790	826,411	1,050,379
Capital Outlay	30,114	0	37,591	(37,591)
Total Veteran Employment Building	<u>\$18,555,919</u>	<u>\$18,835,805</u>	<u>\$17,392,109</u>	<u>\$1,443,696</u>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mount Pleasant:				
Other	\$156	\$0	\$0	\$0
West Shore:				
Personal Services	4,470,058	4,280,058	4,376,276	(96,218)
Other	1,782,483	1,758,304	1,581,702	176,602
Capital Outlay	7,692	0	0	0
Total West Shore	6,260,233	6,038,362	5,957,978	80,384
Client Support Services:				
Personal Services	5,705,634	5,965,634	5,910,486	55,148
Other	7,191,319	6,873,365	6,470,782	402,583
Capital Outlay	9,813	4,283	4,245	38
Total Client Support Services	12,906,766	12,843,282	12,385,513	457,769
Children with Medical Handicaps:				
Other	1,180,513	1,430,513	1,197,007	233,506
Office of the Director:				
Personal Services	706,148	706,148	641,541	64,607
Other	1,951,461	2,173,614	1,793,176	380,438
Capital Outlay	1,233	12,890	17,974	(5,084)
Total Office of the Director	2,658,842	2,892,652	2,452,691	439,961
Management Services:				
Personal Services	953,681	953,681	808,676	145,005
Other	26,833	26,833	23,360	3,473
Capital Outlay	2,065	2,065	13,095	(11,030)
Total Management Services	982,579	982,579	845,131	137,448
Community Programs:				
Other	\$1,262,162	\$1,449,003	\$1,299,151	\$149,852

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Support:				
Personal Services	\$1,102,631	\$1,170,131	\$1,149,711	\$20,420
Other	249,276	194,034	98,041	95,993
Capital Outlay	2,415	2,415	0	2,415
Total Home Support	<u>1,354,322</u>	<u>1,366,580</u>	<u>1,247,752</u>	<u>118,828</u>
Protective Services:				
Personal Services	2,889,867	2,889,867	2,540,830	349,037
Other	670,493	685,493	683,377	2,116
Capital Outlay	4,780	4,780	178	4,602
Total Protective Services	<u>3,565,140</u>	<u>3,580,140</u>	<u>3,224,385</u>	<u>355,755</u>
Information and Outreach Services:				
Personal Services	333,341	453,341	520,415	(67,074)
Other	10,766	25,882	21,416	4,466
Capital Outlay	346	346	0	346
Total Information and Outreach Services	<u>344,453</u>	<u>479,569</u>	<u>541,831</u>	<u>(62,262)</u>
Home Care Skill Services:				
Other	20,670	20,606	12,032	8,574
Home Based Services:				
Personal Services	3,217,012	2,732,012	2,487,391	244,621
Other	182,980	192,980	172,701	20,279
Capital Outlay	4,733	4,733	0	4,733
Total Home Based Services	<u>3,404,725</u>	<u>2,929,725</u>	<u>2,660,092</u>	<u>269,633</u>
Resource and Training:				
Personal Services	538,957	538,957	443,007	95,950
Other	24,788	9,672	8,633	1,039
Capital Outlay	753	753	0	753
Total Resource and Training	<u>\$564,498</u>	<u>\$549,382</u>	<u>\$451,640</u>	<u>\$97,742</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Options Program:				
Personal Services	\$1,376,079	\$1,396,079	\$1,435,005	(\$38,926)
Other	3,281,211	3,104,370	3,207,014	(102,644)
Capital Outlay	2,613	2,613	0	2,613
Total Options Program	4,659,903	4,503,062	4,642,019	(138,957)
Administrative Services:				
Personal Services	654,622	654,622	616,399	38,223
Other	353,228	353,228	234,026	119,202
Capital Outlay	1,240	1,240	0	1,240
Total Administrative Services	1,009,090	1,009,090	850,425	158,665
Early Start:				
Other	3,376,010	3,692,426	3,692,426	0
Health and Safety:				
Other	427,283	427,283	427,168	115
Quality Child Care:				
Other	12,319,748	12,319,748	12,319,747	1
Family and Children First:				
Personal Services	709,777	665,777	650,677	15,100
Other	7,368,333	7,568,181	7,869,097	(300,916)
Capital Outlay	1,329	1,329	0	1,329
Total Family and Children First	8,079,439	8,235,287	8,519,774	(284,487)
Workforce Investment Act Stimulus:				
Other	\$125,484	\$125,484	\$125,484	\$0

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Executive and Financial Operations:				
Personal Services	\$1,016,064	\$1,016,063	\$973,634	\$42,429
Other	17,389,255	17,389,255	16,693,399	695,856
Capital Outlay	4,791	4,791	3,142	1,649
Total Executive and Financial Operations	18,410,110	18,410,109	17,670,175	739,934
<i>Total Expenditures</i>	<i>239,372,330</i>	<i>240,573,521</i>	<i>230,678,467</i>	<i>9,895,054</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(50,527,326)</i>	<i>(29,365,875)</i>	<i>(47,336,694)</i>	<i>(17,970,819)</i>
Other Financing Sources				
Transfers In	9,522,056	25,088,670	581,000	(24,507,670)
<i>Net Change in Fund Balance</i>	<i>(41,005,270)</i>	<i>(4,277,205)</i>	<i>(46,755,694)</i>	<i>(42,478,489)</i>
Fund Deficit Beginning of Year	(30,982,535)	(30,982,535)	(30,982,535)	0
Prior Year Encumbrances Appropriated	34,943,754	34,943,754	34,943,754	0
<i>Fund Deficit End of Year</i>	<i>(\$37,044,051)</i>	<i>(\$315,986)</i>	<i>(\$42,794,475)</i>	<i>(\$42,478,489)</i>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$61,000,562	\$55,652,383	\$47,650,912	(\$8,001,471)
Charges for Services	17	18	17	(1)
Intergovernmental	9,362,735	8,587,566	7,405,587	(1,181,979)
Other	146,434	147,999	143,331	(4,668)
<i>Total Revenues</i>	<u>70,509,748</u>	<u>64,387,966</u>	<u>55,199,847</u>	<u>(9,188,119)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	481,324	477,674	441,761	35,913
Other	2,214,051	2,213,551	2,154,591	58,960
Capital Outlay	533	4,683	0	4,683
Total Office of Reentry	<u>2,695,908</u>	<u>2,695,908</u>	<u>2,596,352</u>	<u>99,556</u>
Witness Victim Subsidy:				
Other	1,988,692	0	0	0
Child Support:				
Other	1,922,610	10	0	10
Juvenile Court Placement:				
Other	1,088,647	1,088,647	0	1,088,647
Subsidy for CJI:				
Other	485,604	0	0	0
Community Partner:				
Other	651,877	651,877	0	651,877
Common Pleas Probation:				
Other	1,310,498	0	0	0
Office of Re-Entry:				
Other	374,317	374,317	0	374,317
Public Defender:				
Other	\$281,916	\$0	\$0	\$0

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Reentry Court:				
Personal Services	\$0	\$65,754	\$65,754	\$0
Other	0	1,246	646	600
Total Adult Reentry Court	0	67,000	66,400	600
Public Defender:				
Other	406,426	0	0	0
Legal Services:				
Personal Services	163,668	163,668	151,209	12,459
Other	3,081,407	3,081,407	3,092,452	(11,045)
Capital Outlay	379	379	0	379
Total Legal Services	3,245,454	3,245,454	3,243,661	1,793
Community Social Services:				
Personal Services	5,236,206	5,307,314	5,304,894	2,420
Other	5,083,581	5,033,581	5,094,716	(61,135)
Capital Outlay	9,345	9,345	990	8,355
Total Community Social Services	10,329,132	10,350,240	10,400,600	(50,360)
Detention Home:				
Personal Services	539,086	546,328	626,441	(80,113)
Other	2,904,488	3,538,663	3,537,671	992
Capital Outlay	876	876	0	876
Total Detention Home	3,444,450	4,085,867	4,164,112	(78,245)
Youth and Family:				
Personal Services	795,932	795,932	821,406	(25,474)
Other	3,523,528	3,573,528	3,563,958	9,570
Capital Outlay	1,336	1,336	0	1,336
Total Youth and Family	4,320,796	4,370,796	4,385,364	(14,568)
Family Justice Center:				
Other	0	75,000	75,000	0
Common Pleas Subsidy:				
Personal Services	46,380	0	0	0
Other	1,030,375	(1)	14,151	(14,152)
Capital Outlay	99	0	0	0
Total Common Pleas Subsidy	1,076,854	(1)	14,151	(14,152)
Total General Government - Judicial	\$33,623,181	\$27,005,115	\$24,945,640	\$2,059,475

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health and Safety:				
Hospital Operations - Levy 2:				
Other	\$18,040,000	\$18,063,000	\$18,063,000	\$0
Hospital Operations - Levy 4:				
Other	18,040,000	18,063,000	18,063,000	0
Total Health and Safety	36,080,000	36,126,000	36,126,000	0
Social Services:				
Homeless Services:				
Personal Services	326,371	334,371	331,229	3,142
Other	6,782,369	6,826,519	6,826,180	339
Capital Outlay	619	619	0	619
Total Homeless Services	7,109,359	7,161,509	7,157,409	4,100
Educational Assistance:				
Other	500,000	500,000	201,618	298,382
Children and Family Services:				
Other	5	5	0	5
Resource Division:				
Other	1	1	0	1
Work and Training:				
Other	4,824,613	1,617,523	0	1,617,523
Cooperative Education:				
Other	247,000	247,000	247,000	0
Other Social Services:				
Other	466,960	236,960	0	236,960
Integrated Care:				
Other	1,711,010	1,010	0	1,010
Children and Family Services:				
Other	1,701,827	78	0	78
Resource Division:				
Other	\$2,353,361	\$0	\$0	\$0

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Children with Medical Handicaps:				
Other	\$174,781	\$174,781	\$0	\$174,781
Senior Services:				
Other	1,338,120	121	0	121
Family and Children First:				
Other	420,111	380,001	0	380,001
Work and Training:				
Other	1,482,021	932	0	932
Human Services Other Program:				
Other	354,460	0	0	0
Total Social Services	22,683,629	10,319,921	7,606,027	2,713,894
Community Development:				
Office of Homeless Services:				
Other	269,696	96	0	96
<i>Total Expenditures</i>	<i>92,656,506</i>	<i>73,451,132</i>	<i>68,677,667</i>	<i>4,773,465</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(22,146,758)</i>	<i>(9,063,166)</i>	<i>(13,477,820)</i>	<i>(4,414,654)</i>
Other Financing Sources (Uses)				
Transfers In	1,029,157	1,296,037	500,000	(796,037)
Transfers Out	(1,556,631)	(1,018,104)	(1,018,104)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(527,474)</i>	<i>277,933</i>	<i>(518,104)</i>	<i>(796,037)</i>
<i>Net Change in Fund Balance</i>	<i>(22,674,232)</i>	<i>(8,785,233)</i>	<i>(13,995,924)</i>	<i>(5,210,691)</i>
Fund Balance Beginning of Year	36,513,890	36,513,890	36,513,890	0
Prior Year Encumbrances Appropriated	6,976,776	6,976,776	6,976,776	0
<i>Fund Balance End of Year</i>	<i>\$20,816,434</i>	<i>\$34,705,433</i>	<i>\$29,494,742</i>	<i>(\$5,210,691)</i>

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$88,035,037	\$88,035,037	\$89,555,428	\$1,520,391
Charges for Services	2,553,659	2,553,659	2,597,761	44,102
Intergovernmental	87,266,830	87,266,830	88,773,954	1,507,124
Contributions and Donations	60,258	60,258	60,258	0
Other	6,719,294	6,719,294	6,836,379	117,085
<i>Total Revenues</i>	<u>184,635,078</u>	<u>184,635,078</u>	<u>187,823,780</u>	<u>3,188,702</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	87,636,368	87,636,368	85,160,872	2,475,496
Other	111,512,967	113,111,143	111,346,509	1,764,634
Capital Outlay	5,830,544	5,830,544	3,548,779	2,281,765
<i>Total Expenditures</i>	<u>204,979,879</u>	<u>206,578,055</u>	<u>200,056,160</u>	<u>6,521,895</u>
<i>Net Change in Fund Balance</i>	(20,344,801)	(21,942,977)	(12,232,380)	9,710,597
Fund Balance Beginning of Year	123,329,293	123,329,293	123,329,293	0
Prior Year Encumbrances Appropriated	7,283,809	7,283,809	7,283,809	0
<i>Fund Balance End of Year</i>	<u>\$110,268,301</u>	<u>\$108,670,125</u>	<u>\$118,380,722</u>	<u>\$9,710,597</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$17,646,834	\$17,646,834	\$21,044,252	\$3,397,418
Interest	9	9	11	2
Tap-in Fees	843,611	843,611	1,052,542	208,931
OWDA Loan Proceeds	791,344	791,344	791,344	0
Other	30,769	30,769	40,662	9,893
Intergovernmental	28,854	28,854	136,275	107,421
<i>Total Revenues</i>	<u>19,341,421</u>	<u>19,341,421</u>	<u>23,065,086</u>	<u>3,723,665</u>
Expenses				
Personal Services	9,314,373	9,050,883	8,431,060	619,823
Other	24,272,760	15,641,861	16,608,296	(966,435)
Capital Outlay	2,113,958	2,259,358	1,965,926	293,432
Principal Retirement	1,662,315	1,662,315	1,662,315	0
Interest and Fiscal Charges	897,338	897,338	897,338	0
<i>Total Expenses</i>	<u>38,260,744</u>	<u>29,511,755</u>	<u>29,564,935</u>	<u>(53,180)</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(18,919,323)	(10,170,334)	(6,499,849)	3,670,485
Transfers In	14,104,287	14,104,287	0	(14,104,287)
Transfers Out	0	(16,819,685)	0	16,819,685
<i>Net Change in Fund Equity</i>	(4,815,036)	(12,885,732)	(6,499,849)	6,385,883
Fund Equity Beginning of Year	25,784,200	25,784,200	25,784,200	0
Prior Year Encumbrances Appropriated	7,354,300	7,354,300	7,354,300	0
<i>Fund Equity End of Year</i>	<u>\$28,323,464</u>	<u>\$20,252,768</u>	<u>\$26,638,651</u>	<u>\$6,385,883</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$347,283	\$347,283	\$370,948	\$23,665
Intergovernmental	28,018,519	28,018,519	29,927,829	1,909,310
Interest	247,752	247,752	264,635	16,883
Other	278,098	278,098	297,049	18,951
<i>Total Revenues</i>	<u>28,891,652</u>	<u>28,891,652</u>	<u>30,860,461</u>	<u>1,968,809</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	4,798,627	4,798,627	4,609,508	189,119
Other	1,385,033	1,385,033	605,599	779,434
Capital Outlay	141,764	27,096	55,099	(28,003)
Total Construction Engineer and Test Lab	<u>6,325,424</u>	<u>6,210,756</u>	<u>5,270,206</u>	<u>940,550</u>
Maintenance Engineer:				
Personal Services	5,214,013	5,214,013	3,324,177	1,889,836
Other	1,648,732	2,148,732	1,660,889	487,843
Capital Outlay	750,000	750,000	749,470	530
Total Maintenance Engineer	<u>7,612,745</u>	<u>8,112,745</u>	<u>5,734,536</u>	<u>2,378,209</u>
Road Capital Improvements:				
Other	2,780,000	2,780,004	0	2,780,004
Capital Outlay	4,890,858	8,490,858	7,031,396	1,459,462
Total Road Capital Improvements	<u>7,670,858</u>	<u>11,270,862</u>	<u>7,031,396</u>	<u>4,239,466</u>
Road and Bridge Registration Tax:				
Other	862,562	893,057	880,727	12,330
Capital Outlay	7,599,095	22,068,600	19,022,970	3,045,630
Total Road and Bridge Registration Tax	<u>8,461,657</u>	<u>22,961,657</u>	<u>19,903,697</u>	<u>3,057,960</u>
<i>Total Expenditures</i>	<u>30,070,684</u>	<u>48,556,020</u>	<u>37,939,835</u>	<u>10,616,185</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$1,179,032)</u>	<u>(\$19,664,368)</u>	<u>(\$7,079,374)</u>	<u>\$12,584,994</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$1,719,820	\$1,719,820	\$1,837,016	\$117,196
Transfers Out	0	(10,848,219)	(10,848,218)	1
<i>Total Other Financing Sources (Uses)</i>	<u>1,719,820</u>	<u>(9,128,399)</u>	<u>(9,011,202)</u>	<u>117,197</u>
<i>Net Change in Fund Balance</i>	540,788	(28,792,767)	(16,090,576)	12,702,191
Fund Balance Beginning of Year	48,870,564	48,870,564	48,870,564	0
Prior Year Encumbrances Appropriated	<u>6,129,266</u>	<u>6,129,266</u>	<u>6,129,266</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$55,540,618</u>	<u>\$26,207,063</u>	<u>\$38,909,254</u>	<u>\$12,702,191</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$13,736,041	\$13,736,041	\$14,182,987	\$446,946
Intergovernmental	1,268,028	1,268,028	1,309,287	41,259
Other	1,173	1,173	1,211	38
<i>Total Revenues</i>	<u>15,005,242</u>	<u>15,005,242</u>	<u>15,493,485</u>	<u>488,243</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Assessment:				
Other	123,656	0	0	0
Board of Revision:				
Personal Services	3,116,667	3,186,667	3,259,363	(72,696)
Other	588,990	1,705,990	1,037,458	668,532
Capital Outlay	11,729	52,729	13,147	39,582
Total Board of Revision	<u>3,717,386</u>	<u>4,945,386</u>	<u>4,309,968</u>	<u>635,418</u>
Tax Assessment Contractual Services:				
Personal Services	5,206,091	4,706,091	3,763,252	942,839
Other	4,668,212	8,703,530	9,026,232	(322,702)
Capital Outlay	13,783	16,283	15,199	1,084
Total Tax Assessment Contractual Services	<u>9,888,086</u>	<u>13,425,904</u>	<u>12,804,683</u>	<u>621,221</u>
<i>Total Expenditures</i>	<u>13,729,128</u>	<u>18,371,290</u>	<u>17,114,651</u>	<u>1,256,639</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,276,114	(3,366,048)	(1,621,166)	1,744,882
Other Financing Uses				
Transfers Out	0	(464,002)	(464,002)	0
<i>Net Change in Fund Balance</i>	1,276,114	(3,830,050)	(2,085,168)	1,744,882
Fund Balance Beginning of Year	9,952,772	9,952,772	9,952,772	0
Prior Year Encumbrances Appropriated	334,485	334,485	334,485	0
<i>Fund Balance End of Year</i>	<u>\$11,563,371</u>	<u>\$6,457,207</u>	<u>\$8,202,089</u>	<u>\$1,744,882</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$27,261,989	\$27,877,256	\$30,425,514	\$2,548,258
Charges for Services	17,972	18,377	20,057	1,680
Intergovernmental	30,241,034	31,185,630	33,750,254	2,564,624
Other	318,059	63,143	354,967	291,824
<i>Total Revenues</i>	<u>57,839,054</u>	<u>59,144,406</u>	<u>64,550,792</u>	<u>5,406,386</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	3,900,546	3,900,546	3,383,962	516,584
Other	68,027,181	68,027,181	57,903,538	10,123,643
Capital Outlay	60,708	60,708	60,708	0
<i>Total Expenditures</i>	<u>71,988,435</u>	<u>71,988,435</u>	<u>61,348,208</u>	<u>10,640,227</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,149,381)	(12,844,029)	3,202,584	16,046,613
Other Financing Sources				
Transfers In	17,124	17,510	19,111	1,601
<i>Net Change in Fund Balance</i>	(14,132,257)	(12,826,519)	3,221,695	16,048,214
Fund Balance Beginning of Year	9,206,005	9,206,005	9,206,005	0
Prior Year Encumbrances Appropriated	4,998	4,998	4,998	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$4,921,254)</u>	<u>(\$3,615,516)</u>	<u>\$12,432,698</u>	<u>\$16,048,214</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$32,093,200	\$32,375,961	\$34,822,127	\$2,446,166
Intergovernmental	32,298,746	32,583,319	35,045,152	2,461,833
Other	733,200	739,660	795,545	55,885
<i>Total Revenues</i>	<u>65,125,146</u>	<u>65,698,940</u>	<u>70,662,824</u>	<u>4,963,884</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	9,775,680	10,237,790	10,063,580	174,210
Foster Care:				
Other	3,324,791	2,999,791	2,318,966	680,825
Purchased Congregate and Foster Care:				
Other	83,639,104	77,283,104	55,980,562	21,302,542
Adoption Services:				
Other	9,831,904	9,561,904	8,943,345	618,559
<i>Total Expenditures</i>	<u>106,571,479</u>	<u>100,082,589</u>	<u>77,306,453</u>	<u>22,776,136</u>
<i>Net Change in Fund Balance</i>	(41,446,333)	(34,383,649)	(6,643,629)	27,740,020
Fund Balance Beginning of Year	64,858	64,858	64,858	0
Prior Year Encumbrances Appropriated	36,190,333	36,190,333	36,190,333	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$5,191,142)</u>	<u>\$1,871,542</u>	<u>\$29,611,562</u>	<u>\$27,740,020</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,777,818	\$1,777,818	\$1,777,818	\$0
Charges for Services	4,784,478	4,784,478	4,021,947	(762,531)
Intergovernmental	25,412,748	25,412,748	21,403,898	(4,008,850)
Other	25,155	25,155	21,146	(4,009)
<i>Total Revenues</i>	<u>32,000,199</u>	<u>32,000,199</u>	<u>27,224,809</u>	<u>(4,775,390)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	19,533,914	19,533,914	18,036,725	1,497,189
Other	14,714,591	14,101,766	12,759,187	1,342,579
Capital Outlay	36,343	36,343	29,690	6,653
<i>Total General Government - Judicial</i>	<u>34,284,848</u>	<u>33,672,023</u>	<u>30,825,602</u>	<u>2,846,421</u>
Social Services:				
Operations:				
Personal Services	129,202	10,035	0	10,035
Other	1,390,911	540,911	38,767	502,144
<i>Total Social Services</i>	<u>1,520,113</u>	<u>550,946</u>	<u>38,767</u>	<u>512,179</u>
<i>Total Expenditures</i>	<u>35,804,961</u>	<u>34,222,969</u>	<u>30,864,369</u>	<u>3,358,600</u>
<i>Excess of Revenues Under Expenditures</i>	(3,804,762)	(2,222,770)	(3,639,560)	(1,416,790)
Other Financing Sources				
Transfers In	386,228	386,228	0	(386,228)
<i>Net Change in Fund Balance</i>	(3,418,534)	(1,836,542)	(3,639,560)	(1,803,018)
Fund Deficit Beginning of Year	(2,661,270)	(2,661,270)	(2,661,270)	0
Prior Year Encumbrances Appropriated	3,418,534	3,418,534	3,418,534	0
<i>Fund Deficit End of Year</i>	<u>(\$2,661,270)</u>	<u>(\$1,079,278)</u>	<u>(\$2,882,296)</u>	<u>(\$1,803,018)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$8,033,229	\$8,033,229	\$5,295,911	(\$2,737,318)
Other	872,145	872,145	574,962	(297,183)
<i>Total Revenues</i>	<u>8,905,374</u>	<u>8,905,374</u>	<u>5,870,873</u>	<u>(3,034,501)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	968,377	968,377	1,014,869	(46,492)
Other	775,678	774,346	402,024	372,322
Capital Outlay	2,789	2,789	0	2,789
Total Legislative and Executive	<u>1,746,844</u>	<u>1,745,512</u>	<u>1,416,893</u>	<u>328,619</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,593,734	1,593,734	1,317,710	276,024
Other	1,610,912	1,625,912	1,785,939	(160,027)
Capital Outlay	3,546	12,046	0	12,046
Total Judicial	<u>3,208,192</u>	<u>3,231,692</u>	<u>3,103,649</u>	<u>128,043</u>
<i>Total Expenditures</i>	<u>4,955,036</u>	<u>4,977,204</u>	<u>4,520,542</u>	<u>456,662</u>
<i>Net Change in Fund Balance</i>	3,950,338	3,928,170	1,350,331	(2,577,839)
Fund Balance Beginning of Year	4,618,852	4,618,852	4,618,852	0
Prior Year Encumbrances Appropriated	<u>12,560</u>	<u>12,560</u>	<u>12,560</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,581,750</u></u>	<u><u>\$8,559,582</u></u>	<u><u>\$5,981,743</u></u>	<u><u>(\$2,577,839)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
County Land Reutilization
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,000,000	\$7,000,000	\$7,105,586	\$105,586
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,020,000	7,000,000	6,246,551	753,449
<i>Net Change in Fund Balance</i>	(20,000)	0	859,035	859,035
Fund Balance Beginning of Year	575,660	575,660	575,660	0
Prior Year Encumbrances Appropriated	20,000	20,000	20,000	0
<i>Fund Balance End of Year</i>	<u>\$575,660</u>	<u>\$595,660</u>	<u>\$1,454,695</u>	<u>\$859,035</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,635,396	\$1,635,396	\$1,292,478	(\$342,918)
Fines and Forfeitures	1,611,657	1,611,657	1,273,717	(337,940)
Other	3,796	3,796	3,000	(796)
<i>Total Revenues</i>	<u>3,250,849</u>	<u>3,250,849</u>	<u>2,569,195</u>	<u>(681,654)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	0	26,000	26,000	0
Juvenile Court Incentives:				
Other	514	4,514	2,066	2,448
Probate Court Computer:				
Other	534,242	594,242	306,821	287,421
Capital Outlay	4,802	4,802	0	4,802
Total Probate Court Computer	<u>539,044</u>	<u>599,044</u>	<u>306,821</u>	<u>292,223</u>
Probate Court Special Projects:				
Other	0	25,400	11,220	14,180
Capital Outlay	32,000	31,600	16,784	14,816
Total Probate Court Special Projects	<u>32,000</u>	<u>57,000</u>	<u>28,004</u>	<u>28,996</u>
Probate Court Dispute Resolution Program:				
Other	9,100	9,100	8,768	332
Probate Court Conduct of Business:				
Other	3,000	3,000	2,175	825
Clerk of Courts Computerization:				
Personal Services	698	698	0	698
Other	446,651	734,957	858,547	(123,590)
Capital Outlay	39,936	200,713	192,311	8,402
Total Clerk of Courts Computerization	<u>\$487,285</u>	<u>\$936,368</u>	<u>\$1,050,858</u>	<u>(\$114,490)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Court of Appeals Special Projects:				
Capital Outlay	\$0	\$70,276	\$69,339	\$937
Clerk of Courts:				
Personal Services	448,580	448,580	397,014	51,566
Other	4,598	4,598	0	4,598
Capital Outlay	775	775	0	775
Total Clerk of Courts	453,953	453,953	397,014	56,939
General Judicial:				
Personal Services	1,403,896	1,403,896	1,370,968	32,928
Other	240,043	240,043	213,247	26,796
Capital Outlay	2,704	2,704	0	2,704
Total General Judicial	1,646,643	1,646,643	1,584,215	62,428
Sheriff:				
Personal Services	166,296	173,679	175,573	(1,894)
Capital Outlay	291	0	0	0
Total Sheriff	166,587	173,679	175,573	(1,894)
<i>Total Expenditures</i>	3,338,126	3,979,577	3,650,833	328,744
<i>Excess of Revenues Under Expenditures</i>	(87,277)	(728,728)	(1,081,638)	(352,910)
Other Financing Uses				
Transfers Out	(155,817)	(155,817)	(155,817)	0
<i>Net Change in Fund Balance</i>	(243,094)	(884,545)	(1,237,455)	(352,910)
Fund Balance Beginning of Year	9,059,624	9,059,624	9,059,624	0
Prior Year Encumbrances Appropriated	661,056	661,056	661,056	0
<i>Fund Balance End of Year</i>	\$9,477,586	\$8,836,135	\$8,483,225	(\$352,910)

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,538,145	\$2,538,145	\$1,864,298	(\$673,847)
Intergovernmental	208,515	208,515	153,157	(55,358)
Other	21,215	21,215	15,583	(5,632)
<i>Total Revenues</i>	<u>2,767,875</u>	<u>2,767,875</u>	<u>2,033,038</u>	<u>(734,837)</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	471,735	471,735	467,649	4,086
Other	674,225	659,525	458,027	201,498
Capital Outlay	824	15,524	14,700	824
Total District Administration	<u>1,146,784</u>	<u>1,146,784</u>	<u>940,376</u>	<u>206,408</u>
District Board of Health:				
Other	<u>325,975</u>	<u>325,975</u>	<u>325,975</u>	<u>0</u>
Convenience Center:				
Other	758,980	958,980	952,266	6,714
Capital Outlay	175	175	0	175
Total Convenience Center	<u>759,155</u>	<u>959,155</u>	<u>952,266</u>	<u>6,889</u>
Plan Update:				
Other	<u>143,805</u>	<u>143,805</u>	<u>69,745</u>	<u>74,060</u>
Municipal Grants:				
Other	<u>200,000</u>	<u>200,000</u>	<u>203,861</u>	<u>(3,861)</u>
<i>Total Expenditures</i>	<u>2,575,719</u>	<u>2,775,719</u>	<u>2,492,223</u>	<u>283,496</u>
<i>Net Change in Fund Balance</i>	192,156	(7,844)	(459,185)	(451,341)
Fund Balance Beginning of Year	2,915,754	2,915,754	2,915,754	0
Prior Year Encumbrances Appropriated	<u>423,895</u>	<u>423,895</u>	<u>423,895</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,531,805</u>	<u>\$3,331,805</u>	<u>\$2,880,464</u>	<u>(\$451,341)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$705	\$711	\$1,200	\$489
Intergovernmental	24,454,794	24,662,448	41,627,179	16,964,731
Interest	2,748	2,772	4,678	1,906
Other	975,006	983,285	1,659,665	676,380
<i>Total Revenues</i>	<u>25,433,253</u>	<u>25,649,216</u>	<u>43,292,722</u>	<u>17,643,506</u>
Expenditures				
Current:				
Community Development:				
Development Revolving Loan:				
Other	3,864,720	3,864,720	2,977,751	886,969
Brownfield Revolving Loan:				
Other	661,594	661,594	267,118	394,476
Economic Development:				
Other	20,000,000	25,000,000	11,329,195	13,670,805
2008 Neighborhood Stabilization:				
Personal Services	30,152	30,152	30,152	0
Other	184,749	184,749	185,215	(466)
Total 2008 Neighborhood Stabilization	<u>214,901</u>	<u>214,901</u>	<u>215,367</u>	<u>(466)</u>
Shelter and Care Renewal:				
Other	3,167,277	13,415,793	14,243,865	(828,072)
2011 Lead Hazard Reduction Grant:				
Personal Services	81,816	81,816	81,816	0
Other	1,255,990	1,298,355	1,357,226	(58,871)
Total 2011 Lead Hazard Reduction Grant	<u>\$1,337,806</u>	<u>\$1,380,171</u>	<u>\$1,439,042</u>	<u>(\$58,871)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
2011 Neighborhood Stabilization:				
Personal Services	\$51,203	\$197,703	\$3,303	\$194,400
Other	1,518,398	1,371,898	1,697,852	(325,954)
2011 Neighborhood Stabilization:	1,569,601	1,569,601	1,701,155	(131,554)
Lead Hazard Reduction Grant:				
Personal Services	14,572	14,572	14,572	0
2011 Healthy Homes Initiative:				
Other	51,129	51,129	51,129	0
Emergency Shelter Grant 2011:				
Personal Services	3,068	3,068	3,068	0
Other	100,828	100,828	100,828	0
Total Emergency Shelter Grant 2011	103,896	103,896	103,896	0
Home 2011:				
Personal Services	54,103	54,103	54,103	0
Other	808,141	808,141	917,074	(108,933)
Total Home 2011	862,244	862,244	971,177	(108,933)
2011 NSP 3 Administration:				
Personal Services	118,639	(1,414)	(1,415)	1
Other	1,912,240	1,896,287	2,028,237	(131,950)
Capital Outlay	3,623	0	0	0
Total 2011 NSP 3 Administration	2,034,502	1,894,873	2,026,822	(131,949)
Pass Transitional:				
Other	\$415,609	\$953,350	\$999,143	(\$45,793)

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Homeless Crisis Response Program:				
Other	\$775,000	\$775,000	\$775,000	\$0
Home 1996:				
Other	322	322	452	(130)
HUD Section 108:				
Other	471,369	551,073	551,073	0
Shelter and Care Unit:				
Other	294,049	294,049	294,703	(654)
Emergency Solutions Grant:				
Other	1,273,537	1,273,537	1,273,537	0
Home Weatherization Assistance:				
Personal Services	554	554	554	0
Other	(2,264)	(2,264)	(2,264)	0
Total Home Weatherization Assistance	(1,710)	(1,710)	(1,710)	0
2009 State Neighborhood Stabilization:				
Other	119,601	119,601	119,601	0
Home Weatherization Assistance 2012:				
Personal Services	88,816	131,701	183,534	(51,833)
Other	416,348	1,049,463	1,006,805	42,658
Capital Outlay	232	232	232	0
Total Home Weatherization Assistance 2012	505,396	1,181,396	1,190,571	(9,175)
Home Weatherization Assistance:				
Personal Services	13,278	13,278	13,278	0
Shelter and Care 2012 Renewal:				
Other	0	371,928	371,928	0
Shelter and Care 2008 Zelma George:				
Other	\$4,910	\$179,641	\$195,316	(\$15,675)

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Shelter and Care Home Program:				
Other	\$195,614	\$512,723	\$529,644	(\$16,921)
Shelter and Care 2009:				
Other	908,116	908,116	934,041	(25,925)
Housing Stability 2011:				
Other	134,680	134,680	134,680	0
CDBG Year 36 2010:				
Personal Services	(516)	(516)	(516)	0
Other	165,200	165,200	165,200	0
Total CDBG Year 36 2010	164,684	164,684	164,684	0
Shelter and Care Renewal:				
Other	812,252	2,195,948	2,324,280	(128,332)
Shelter and Care Renewal 2010:				
Other	2,536	2,536	2,536	0
CDBG Year 38 2012:				
Personal Services	241,910	156,439	156,439	0
Other	3,116,868	3,076,868	3,146,291	(69,423)
Capital Outlay	5,000	0	0	0
Total CDBG Year 38 2012	3,363,778	3,233,307	3,302,730	(69,423)
Home 2010:				
Personal Services	30,933	30,933	30,933	0
Other	590,393	590,393	590,393	0
Total Home 2010	621,326	621,326	621,326	0
Home 2012:				
Personal Services	36,708	36,708	36,708	0
Other	1,302,357	1,302,357	1,302,357	0
Total Home 2012	\$1,339,065	\$1,339,065	\$1,339,065	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Shelter and Care - Pass Supportive:				
Other	\$158,906	\$429,611	\$451,352	(\$21,741)
Shelter and Care 2008:				
Other	862,129	862,129	904,173	(42,044)
Shelter and Care 2004:				
Other	712,786	712,786	712,786	0
Shelter and Care 2005:				
Other	122,652	122,652	122,652	0
Shelter and Care 2005:				
Other	26,873	26,873	26,873	0
Shelter and Care 2006:				
Other	79,615	79,615	79,615	0
Domestic Violence Center:				
Other	61,369	138,536	138,536	0
Shelter and Care 2007:				
Other	286,111	286,111	339,808	(53,697)
EPA 2008 Brownfield Revolving Loan:				
Other	770,016	770,016	770,016	0
CDBG Year 35 2009:				
Other	244	244	244	0
Capital Outlay	1,067	1,067	0	1,067
Total CDBG Year 35 2009	1,311	1,311	244	1,067
Home 2009:				
Other	249,921	249,921	249,921	0
Home 2005:				
Other	\$16,073	\$16,073	\$16,073	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CDBG Year 39 2013::				
Personal Services	\$829,029	\$829,029	\$829,029	\$0
Other	1,990,262	1,990,262	1,990,261	1
Total CDBG Year 39 2013	2,819,291	2,819,291	2,819,290	1
Home 2013:				
Other	200,942	200,942	200,942	0
Emergency Solutions Grant 2013:				
Personal Services	510	510	510	0
Other	215,654	215,654	215,654	0
Total Emergency Solutions Grant 2013	216,164	216,164	216,164	0
Home 2006:				
Other	13,957	13,957	13,957	0
Clean Ohio Program:				
Other	3,182,221	3,182,221	3,182,211	10
Home 2008:				
Other	5,180	5,180	5,180	0
Home Weatherization Assistance:				
Capital Outlay	518	518	518	0
Emergency Solutions Grant 2012:				
Personal Services	3,500	3,500	3,500	0
Other	331,981	331,981	331,981	0
Total Emergency Solutions Grant 2012	335,481	335,481	335,481	0
EPA 2010 ARRA Supplemental:				
Other	\$838,294	\$838,294	\$838,294	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EECBG Block Grant:				
Personal Services	\$34,682	\$34,682	\$34,682	\$0
Other	1,845,377	1,443,377	1,463,378	(20,001)
Total EECBG Block Grant	1,880,059	1,478,059	1,498,060	(20,001)
2010 Neighborhood Stabilization:				
Personal Services	50,389	50,389	50,389	0
Other	117,274	210,008	264,029	(54,021)
Total 2010 Neighborhood Stabilization	167,663	260,397	314,418	(54,021)
ARRA HUD Home Program:				
Other	4,769	4,769	4,769	0
2009 CDBG-R ARRA:				
Other	0	0	42,642	(42,642)
Total Expenditures	58,307,955	76,908,251	63,760,942	13,147,309
Excess of Revenues Under Expenditures	(32,874,702)	(51,259,035)	(20,468,220)	30,790,815
Other Financing Sources				
Transfers In	157,203	158,538	267,592	109,054
Net Change in Fund Balance	(32,717,499)	(51,100,497)	(20,200,628)	30,899,869
Fund Deficit Beginning of Year	(16,471,912)	(16,471,912)	(16,471,912)	0
Prior Year Encumbrances Appropriated	19,403,985	19,403,985	19,403,985	0
Fund Deficit End of Year	(\$29,785,426)	(\$48,168,424)	(\$17,268,555)	\$30,899,869

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$973	\$973	\$900	(\$73)
Intergovernmental	157,721	157,721	145,956	(11,765)
Contributions and Donations	9,625	9,625	9,625	0
Other	776	776	0	(776)
<i>Total Revenues</i>	<u>169,095</u>	<u>169,095</u>	<u>156,481</u>	<u>(12,614)</u>
Expenditures				
Current:				
Community Development:				
Cuyahoga Valley Initiative:				
Other	21,607	0	0	0
Geographical Information System:				
Personal Services	420,654	258,228	250,705	7,523
Other	468,557	631,643	541,901	89,742
Capital Outlay	10,000	10,001	1,984	8,017
Total Geographical Information System	<u>899,211</u>	<u>899,872</u>	<u>794,590</u>	<u>105,282</u>
Senior Transportation Consultation:				
Other	6	6	6	0
2009 Lakefront Connector Bridge:				
Other	800	800	800	0
Renewable Energy Task Force:				
Personal Services	12,589	12,589	12,589	0
Other	34,897	34,897	34,897	0
Total Renewable Energy Task Force	<u>47,486</u>	<u>47,486</u>	<u>47,486</u>	<u>0</u>
Cuyahoga River Environmental:				
Other	\$178,926	\$178,926	\$179,012	(\$86)

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Community Development (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Cuyahoga Bicentennial Grant:				
Other	\$2,600	\$2,600	\$2,600	\$0
Merger and Shared Services Study:				
Other	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>1,250,636</u>	<u>1,229,690</u>	<u>1,124,494</u>	<u>105,196</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,081,541)</u>	<u>(1,060,595)</u>	<u>(968,013)</u>	<u>92,582</u>
Other Financing Sources				
Revenue Bonds Issued	0	0	8,389,206	8,389,206
Transfers In	576,314	576,314	533,323	(42,991)
<i>Total Other Financing Sources</i>	<u>576,314</u>	<u>576,314</u>	<u>8,922,529</u>	<u>8,346,215</u>
<i>Net Change in Fund Balance</i>	(505,227)	(484,281)	7,954,516	8,438,797
Fund Balance Beginning of Year	908,027	908,027	908,027	0
Prior Year Encumbrances Appropriated	291,470	291,470	291,470	0
<i>Fund Balance End of Year</i>	<u>\$694,270</u>	<u>\$715,216</u>	<u>\$9,154,013</u>	<u>\$8,438,797</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$327,085	\$659,943	\$1,430,560	\$770,617
Other	40,545	81,805	177,328	95,523
<i>Total Revenues</i>	<u>367,630</u>	<u>741,748</u>	<u>1,607,888</u>	<u>866,140</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	5,817	5,817	2,161	3,656
Other	149,859	134,859	98,720	36,139
Capital Outlay	0	15,000	5,820	9,180
Total Medicaid Fund	<u>155,676</u>	<u>155,676</u>	<u>106,701</u>	<u>48,975</u>
Health and Human Services:				
Personal Services	198,767	198,767	238,183	(39,416)
Other	289,735	289,735	354,944	(65,209)
Capital Outlay	327	327	0	327
Total Health and Human Services	<u>488,829</u>	<u>488,829</u>	<u>593,127</u>	<u>(104,298)</u>
Alcohol, Drug and Mental Health Services Board:				
Personal Services	78,716	(391)	(391)	0
Other	273,218	0	0	0
Total Alcohol, Drug and Mental Health Services Board:	<u>351,934</u>	<u>(391)</u>	<u>(391)</u>	<u>0</u>
Substance Abuse and Mental Health Services:				
Personal Services	17,361	103,161	103,161	0
Treatment Alternative Street Crime:				
Personal Services	545,166	545,166	545,166	0
Other	13,602	13,602	13,669	(67)
Total Treatment Alternative Street Crime	<u>\$558,768</u>	<u>\$558,768</u>	<u>\$558,835</u>	<u>(\$67)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Drug Court Project:				
Personal Services	\$108,655	\$108,655	\$108,655	\$0
Other	4,355	4,355	4,355	0
Total Adult Drug Court Project	113,010	113,010	113,010	0
Treatment Capacity Expansion:				
Personal Services	5,614	170,422	170,422	0
TASC Drug Court:				
Personal Services	148,590	148,590	148,590	0
Other	43,818	43,818	24,898	18,920
Capital Outlay	3,437	3,437	3,437	0
Total TASC Drug Court	195,845	195,845	176,925	18,920
<i>Total Expenditures</i>	1,887,037	1,785,320	1,821,790	(36,470)
<i>Excess of Revenues Under Expenditures</i>	(1,519,407)	(1,043,572)	(213,902)	829,670
Other Financing Sources (Uses)				
Transfers In	233,409	470,937	1,020,849	549,912
Transfers Out	0	(19,111)	(19,111)	0
<i>Total Other Financing Sources (Uses)</i>	233,409	451,826	1,001,738	549,912
<i>Net Change in Fund Balance</i>	(1,285,998)	(591,746)	787,836	1,379,582
Fund Deficit Beginning of Year	(172,590)	(172,590)	(172,590)	0
Prior Year Encumbrances Appropriated	92,960	92,960	92,960	0
<i>Fund Balance (Deficit) End of Year</i>	(\$1,365,628)	(\$671,376)	\$708,206	\$1,379,582

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$579,253	\$588,743	\$635,041	\$46,298
Other	11,768	11,960	12,901	941
<i>Total Revenues</i>	<u>591,021</u>	<u>600,703</u>	<u>647,942</u>	<u>47,239</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,390,839	1,215,839	1,009,877	205,962
Other	905,344	858,244	845,750	12,494
Capital Outlay	2,092	2,092	0	2,092
<i>Total Witness Victim Health and Human Services</i>	<u>2,298,275</u>	<u>2,076,175</u>	<u>1,855,627</u>	<u>220,548</u>
Victim Safety Enhancement:				
Personal Services	66,203	66,203	66,203	0
Other	47,382	47,382	49,377	(1,995)
<i>Total Victim Safety Enhancement</i>	<u>113,585</u>	<u>113,585</u>	<u>115,580</u>	<u>(1,995)</u>
Violence Against Women Act Block Grant:				
Other	641,457	641,457	641,457	0
Violence Against Women Act Administration Grant:				
Personal Services	495	15,267	19,939	(4,672)
Other	2,655	8,121	3,448	4,673
<i>Total Violence Against Women Act Administration Grant</i>	<u>3,150</u>	<u>23,388</u>	<u>23,387</u>	<u>1</u>
Juvenile Court Victim Advocate:				
Personal Services	0	15,030	15,030	0
State Victims Assistance Act:				
Other	\$5,925	\$5,925	\$5,925	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Victim Assistance (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Children Who Witness Violence: Other	\$78,657	\$78,657	\$78,657	\$0
Recovery Act Stop Violence Against Women Act 2009: Other	133,200	133,200	133,200	0
<i>Total Expenditures</i>	<u>3,274,249</u>	<u>3,087,417</u>	<u>2,868,863</u>	<u>218,554</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,683,228)</u>	<u>(2,486,714)</u>	<u>(2,220,921)</u>	<u>265,793</u>
Other Financing Sources (Uses)				
Transfers In	1,561,700	1,587,285	1,712,108	124,823
Transfers Out	0	(47,100)	(47,100)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,561,700</u>	<u>1,540,185</u>	<u>1,665,008</u>	<u>124,823</u>
<i>Net Change in Fund Balance</i>	(1,121,528)	(946,529)	(555,913)	390,616
Fund Deficit Beginning of Year	(351,530)	(351,530)	(351,530)	0
Prior Year Encumbrances Appropriated	551,790	551,790	551,790	0
<i>Fund Deficit End of Year</i>	<u>(\$921,268)</u>	<u>(\$746,269)</u>	<u>(\$355,653)</u>	<u>\$390,616</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$5,313,770	\$5,313,770
Other	0	0	4,623	4,623
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>5,318,393</u>	<u>5,318,393</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	1,729,212	1,729,212	1,729,212	0
Other	1,962,341	1,962,341	2,035,088	(72,747)
Capital Outlay	69,346	69,346	69,346	0
Total Youth Services Subsidy	<u>3,760,899</u>	<u>3,760,899</u>	<u>3,833,646</u>	<u>(72,747)</u>
Youth Services Subsidy 2014/15:				
Personal Services	919,017	919,017	919,017	0
Other	2,912,343	2,912,343	2,912,343	0
Capital Outlay	74,880	74,880	74,880	0
Total Youth Services Subsidy 2014/15	<u>3,906,240</u>	<u>3,906,240</u>	<u>3,906,240</u>	<u>0</u>
Community Youth Sanction Program:				
Other	6,212	6,212	6,212	0
<i>Total Expenditures</i>	<u>7,673,351</u>	<u>7,673,351</u>	<u>7,746,098</u>	<u>(72,747)</u>
<i>Excess of Revenues Under Expenditures</i>	(7,673,351)	(7,673,351)	(2,427,705)	5,245,646
Other Financing Uses				
Transfers Out	(2,225,697)	(2,225,697)	0	2,225,697
<i>Net Change in Fund Balance</i>	(9,899,048)	(9,899,048)	(2,427,705)	7,471,343
Fund Balance Beginning of Year	2,264,956	2,264,956	2,264,956	0
Prior Year Encumbrances Appropriated	<u>2,190,778</u>	<u>2,190,778</u>	<u>2,190,778</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$5,443,314)</u>	<u>(\$5,443,314)</u>	<u>\$2,028,029</u>	<u>\$7,471,343</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$878,647	\$2,107,981	\$2,465,947	\$357,966
Fines and Forfeitures	216,718	519,933	608,225	88,292
Intergovernmental	7,429,711	17,824,788	20,851,698	3,026,910
Interest	3,335	8,000	9,359	1,359
Other	1,950	4,680	5,474	794
<i>Total Revenues</i>	<u>8,530,361</u>	<u>20,465,382</u>	<u>23,940,703</u>	<u>3,475,321</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Forensic Science Lab:				
Personal Services	2,328,964	2,693,964	2,653,146	40,818
Other	395,481	445,481	432,039	13,442
Total Forensic Science Lab	<u>2,724,445</u>	<u>3,139,445</u>	<u>3,085,185</u>	<u>54,260</u>
Law Library Board:				
Personal Services	233,863	233,863	234,800	(937)
Other	330,344	330,344	355,994	(25,650)
Capital Outlay	417	417	0	417
Total Law Library Board	<u>564,624</u>	<u>564,624</u>	<u>590,794</u>	<u>(26,170)</u>
Indigent Guardianship:				
Other	194,114	58,114	(9,942)	68,056
Domestic Relations - Legal Research:				
Other	100	3,100	2,820	280
Probation Supervision Fees:				
Other	372,008	397,008	308,514	88,494
Inspector General Vendor Fees:				
Other	0	0	100	(100)
Legal Computerization:				
Other	\$16,433	\$16,433	\$234	\$16,199

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal Research and Computerization:				
Other	\$0	\$54,000	\$53,410	\$590
Home Detention Fees:				
Other	171,027	171,027	80,205	90,822
Capital Outlay	0	18,750	18,750	0
Total Home Detention Fees	171,027	189,777	98,955	90,822
Residential Title IV-E Juvenile Court:				
Other	2,625,257	2,882,257	928,525	1,953,732
Administration Title IV-E Juvenile Court:				
Personal Services	130,514	194,278	93,795	100,483
Other	1,004,500	1,044,500	1,381,408	(336,908)
Capital Outlay	385	10,385	0	10,385
Total Administration Title IV-E Juvenile Court	1,135,399	1,249,163	1,475,203	(226,040)
Urinalysis Testing:				
Other	154,103	164,103	63,691	100,412
Operation and Maintenance of Detention Facility:				
Other	55,792	55,792	50,665	5,127
Public Defender - Cleveland Municipality:				
Personal Services	1,833,826	1,847,726	1,674,652	173,074
Other	276,310	276,310	143,304	133,006
Capital Outlay	3,438	3,438	0	3,438
Total Public Defender - Cleveland Municipality	2,113,574	2,127,474	1,817,956	309,518
Carrying Concealed Weapon Application:				
Personal Services	101,428	101,428	89,429	11,999
Other	126,047	126,047	113,911	12,136
Capital Outlay	156	156	0	156
Total Carrying Concealed Weapon Application	\$227,631	\$227,631	\$203,340	\$24,291

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
State Criminal Alien Assistance Program:				
Personal Services	\$55,247	\$55,247	\$48,674	\$6,573
Other	0	54,188	35,694	18,494
Capital Outlay	188	0	0	0
Total State Criminal Alien Assistance Program	55,435	109,435	84,368	25,067
Custody Mediation:				
Personal Services	555,711	565,711	555,908	9,803
Other	49,985	54,985	248,057	(193,072)
Capital Outlay	1,015	1,015	0	1,015
Total Custody Mediation	606,711	621,711	803,965	(182,254)
High Visibility Enforcement:				
Personal Services	13,736	62,447	62,446	1
Other	865	2,921	3,263	(342)
Total High Visibility Enforcement	14,601	65,368	65,709	(341)
The What to Expect Foundation:				
Other	(30,000)	0	0	0
Sisters of Charity Foundation:				
Other	(75,000)	0	0	0
Family Justice Center Program:				
Personal Services	64,168	64,168	64,168	0
Other	540,747	540,747	540,747	0
Capital Outlay	40,066	40,066	40,066	0
Total Family Justice Center Program	644,981	644,981	644,981	0
Child Sexual Predator Grant Program:				
Personal Services	81,642	76,367	76,367	0
Other	14,164	3,000	3,000	0
Capital Outlay	4,586	21,025	21,025	0
Total Child Sexual Predator Grant Program	\$100,392	\$100,392	\$100,392	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Felony Drug Court:				
Personal Services	\$6,500	\$0	\$0	\$0
Other	351,378	682,878	682,878	0
Total Felony Drug Court	357,878	682,878	682,878	0
COPS Hiring Program:				
Personal Services	8,577	8,577	8,577	0
Northern Border Maritime Awareness:				
Other	56	0	0	0
Capital Outlay	2,940	2,996	2,996	0
Total Northern Border Maritime Awareness	2,996	2,996	2,996	0
SAMHSA Common Pleas Court Felony:				
Personal Services	53,210	53,210	53,210	0
2011 Second Chance Act Adult Offender:				
Other	262,323	262,323	268,693	(6,370)
Port Security Grant Program:				
Personal Services	6,222	6,914	6,914	0
Other	25,044	0	0	0
Capital Outlay	21,043	46,693	45,395	1,298
Total Port Security Grant Program	52,309	53,607	52,309	1,298
Second Chance Adult Reentry:				
Personal Services	2,523	0	0	0
Other	727,470	729,993	729,993	0
Total Second Chance Adult Reentry	729,993	729,993	729,993	0
Adult Drug Court Opiate:				
Personal Services	29,191	29,191	29,191	0
Other	509,875	509,875	509,874	1
Total Adult Drug Court Opiate	\$539,066	\$539,066	\$539,065	\$1

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Hit Vehicle Grant:				
Capital Outlay	\$18,248	\$18,248	\$18,248	\$0
Child Exposed to Violence:				
Other	924,660	1,634,660	1,674,927	(40,267)
Drug Court Opiate:				
Personal Services	95,200	95,200	95,200	0
Other	41,127	41,127	41,127	0
Total Drug Court Opiate	136,327	136,327	136,327	0
Deputy Rehire Project:				
Capital Outlay	31,218	31,218	31,218	0
ISP Apprehension Unit:				
Personal Services	93,500	93,500	93,500	0
Probation Improvement Incentive:				
Personal Services	189,042	189,042	189,042	0
Other	377,132	377,132	398,335	(21,203)
Total Probation Improvement Incentive	566,174	566,174	587,377	(21,203)
Project Restore Program:				
Other	286,350	286,350	286,350	0
Internet Crimes Against Children:				
Personal Services	318,753	318,753	318,752	1
Other	94,069	94,069	99,751	(5,682)
Capital Outlay	6,500	6,500	6,500	0
Total Internet Crimes Against Children	419,322	419,322	425,003	(5,681)
Port Security 2010 Medical Examiner:				
Other	3,932	0	0	0
Capital Outlay	45,585	49,517	49,517	0
Total Port Security 2010 Medical Examiner	\$49,517	\$49,517	\$49,517	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Felony Coordinator Project:				
Personal Services	\$1,020	\$189,419	\$189,419	\$0
CCA 408 Jail Misdemeanant:				
Personal Services	103,973	1,649,852	1,649,852	0
Other	283,913	764,133	804,100	(39,967)
Total CCA 408 Jail Misdemeanant	387,886	2,413,985	2,453,952	(39,967)
CCA 407 Felony Program:				
Personal Services	321,278	2,974,649	2,974,649	0
Other	501,301	1,499,339	1,528,106	(28,767)
Total CCA 407 Felony Program	822,579	4,473,988	4,502,755	(28,767)
JAIBG Block Grant:				
Personal Services	4,855	9,019	10,213	(1,194)
Other	34,659	142,872	141,678	1,194
Total JAIBG Block Grant	39,514	151,891	151,891	0
Safe and Sound Project:				
Other	0	101,865	101,865	0
Community Corrections Act Grant:				
Personal Services	269,185	269,185	269,185	0
JJDP Block Grant:				
Other	4,464	236,411	236,410	1
Juvenile Justice Administration:				
Other	1,056	1,056	1,056	0
OCJS JAG / PSI Grant:				
Personal Services	47,477	47,477	47,477	0
Prosecutor's Office Efficiency Study:				
Other	\$88,297	\$88,297	\$88,297	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Distributed Document Management:				
Other	\$57,053	\$0	\$0	\$0
Capital Outlay	3,571	0	0	0
Total Distributed Document Management	60,624	0	0	0
Bulletproof Vest Partnership:				
Other	2,155	1,461	1,461	0
JAG Assistance Justice:				
Other	151,943	151,943	151,943	0
Capital Outlay	32,295	32,295	32,295	0
Total JAG Assistance Justice	184,238	184,238	184,238	0
DNA Backlog Reduction Program:				
Personal Services	16,430	16,430	16,429	1
Other	57,418	57,418	57,418	0
Total DNA Backlog Reduction Program	73,848	73,848	73,847	1
Safe Haven Visitation and Exchange:				
Other	52,985	52,985	52,985	0
Cuyahoga County Mental Health Behavior Board:				
Personal Services	245,975	245,975	245,975	0
Professional Continuing Education Paul Coverdell Grant:				
Other	12,748	12,748	12,748	0
Justice System Performance Initiative:				
Other	2,976	0	0	0
Capital Outlay	12,414	15,390	15,390	0
Total Justice System Performance Initiative	15,390	15,390	15,390	0
Domestic Violence Homicide Prevention:				
Other	\$178,454	\$178,454	\$178,453	\$1

(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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Psychiatric Services:				
Personal Services	(\$29,733)	\$36,017	\$36,017	\$0
Other	(9,005)	4,245	4,245	0
Total Psychiatric Services	(38,738)	40,262	40,262	0
Operation Child Protect Program:				
Other	187	187	187	0
Community Based Correctional Facility Operating Account:				
Other	461,563	4,748,563	4,748,563	0
ARRA Early Case Disposition:				
Personal Services	72,841	72,841	72,841	0
Recovery Act Task Force:				
Other	(2,058)	(2,058)	(2,058)	0
ARRA Justice Reform Initiative:				
Personal Services	232,294	150,994	150,994	0
Other	16,778	31,902	31,902	0
Capital Outlay	119,206	185,382	185,382	0
Total ARRA Justice Reform Initiative	368,278	368,278	368,278	0
ARRA JAG Grant:				
Other	402,967	402,967	402,967	0
<i>Total Expenditures</i>	19,956,230	32,608,487	30,447,497	2,160,990
<i>Excess of Revenues Under Expenditures</i>	(11,425,869)	(12,143,105)	(6,506,794)	5,636,311
Other Financing Sources (Uses)				
Transfers In	1,319,276	3,165,104	3,702,585	537,481
Transfers Out	0	(201,000)	(201,000)	0
<i>Total Other Financing Sources (Uses)</i>	1,319,276	2,964,104	3,501,585	537,481
<i>Net Change in Fund Balance</i>	(10,106,593)	(9,179,001)	(3,005,209)	6,173,792
Fund Balance Beginning of Year	3,371,249	3,371,249	3,371,249	0
Prior Year Encumbrances Appropriated	6,658,017	6,658,017	6,658,017	0
<i>Fund Balance (Deficit) End of Year</i>	(\$77,327)	\$850,265	\$7,024,057	\$6,173,792

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,769,427	\$1,853,559	\$832,827	(\$1,020,732)
Interest	278,436	291,675	131,053	(160,622)
Other	55,289	57,917	26,023	(31,894)
<i>Total Revenues</i>	<u>2,103,152</u>	<u>2,203,151</u>	<u>989,903</u>	<u>(1,213,248)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Prepayment Special Interest:				
Personal Services	195,311	195,311	158,315	36,996
Other	336,625	336,625	188,170	148,455
Capital Outlay	343	343	0	343
Total Tax Prepayment Special Interest	<u>532,279</u>	<u>532,279</u>	<u>346,485</u>	<u>185,794</u>
Tax Certificate Administration:				
Personal Services	141,255	141,255	115,161	26,094
Other	277,240	276,798	45,894	230,904
Capital Outlay	235	235	0	235
Total Tax Certificate Administration	<u>418,730</u>	<u>418,288</u>	<u>161,055</u>	<u>257,233</u>
County Wellness Fund:				
Other	20,716	70,716	48,902	21,814
<i>Total Expenditures</i>	<u>971,725</u>	<u>1,021,283</u>	<u>556,442</u>	<u>464,841</u>
<i>Net Change in Fund Balance</i>	1,131,427	1,181,868	433,461	(748,407)
Fund Balance Beginning of Year	7,189,772	7,189,772	7,189,772	0
Prior Year Encumbrances Appropriated	<u>21,208</u>	<u>21,208</u>	<u>21,208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,342,407</u></u>	<u><u>\$8,392,848</u></u>	<u><u>\$7,644,441</u></u>	<u><u>(\$748,407)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$331,375	\$523,561	\$1,119,318	\$595,757
Licenses and Permits	419,377	662,600	1,416,571	753,971
Fines and Forfeitures	15	23	50	27
Intergovernmental	3,746,757	5,919,733	12,655,781	6,736,048
Contributions and Donations	13,227	20,898	44,678	23,780
Other	153,680	158,626	173,958	15,332
<i>Total Revenues</i>	<u>4,664,431</u>	<u>7,285,441</u>	<u>15,410,356</u>	<u>8,124,915</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	0	45,000	20,386	24,614
Capital Outlay	0	300,000	206,658	93,342
Total Special Project II	<u>0</u>	<u>345,000</u>	<u>227,044</u>	<u>117,956</u>
Northeast Ohio Regional Fusion Center:				
Other	0	2,720	0	2,720
Dog and Kennel:				
Personal Services	799,454	799,454	754,065	45,389
Other	987,711	917,711	674,099	243,612
Capital Outlay	37,436	107,436	63,903	43,533
Total Dog and Kennel	<u>1,824,601</u>	<u>1,824,601</u>	<u>1,492,067</u>	<u>332,534</u>
Emergency Management:				
Personal Services	661,395	643,895	505,711	138,184
Other	363,177	375,677	360,445	15,232
Capital Outlay	1,552	6,552	7,902	(1,350)
Total Emergency Management	<u>1,026,124</u>	<u>1,026,124</u>	<u>874,058</u>	<u>152,066</u>
Fatherhood Initiative:				
Personal Services	0	129,202	133,321	(4,119)
Other	0	1,421,911	1,393,080	28,831
Total Fatherhood Initiative	<u>\$0</u>	<u>\$1,551,113</u>	<u>\$1,526,401</u>	<u>\$24,712</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Wireless 911 Government Assistance:				
Personal Services	\$1,208,155	\$1,208,155	\$1,119,912	\$88,243
Other	6,474,791	5,384,791	4,295,325	1,089,466
Capital Outlay	58,421	58,421	32,014	26,407
Total Wireless 911 Government Assistance	7,741,367	6,651,367	5,447,251	1,204,116
Consolidation Shared Service:				
Other	0	2,500,000	1,490,000	1,010,000
TB Control Program - Metrohealth:				
Other	0	133,225	133,225	0
Ohio Fatherhood Initiative Grant:				
Other	300	300	300	0
Search and Rescue Build Out:				
Other	0	22,500	22,500	0
Capital Outlay	61,650	61,650	61,650	0
Total Search and Rescue Build Out	61,650	84,150	84,150	0
Health Care 95:				
Other	1	1	1	0
State Homeland Security Program				
Law Enforcement:				
Personal Services	30,212	71,400	63,030	8,370
Other	573,746	692,235	590,787	101,448
Capital Outlay	117,848	315,183	0	315,183
Total State Homeland Security Program				
Law Enforcement	721,806	1,078,818	653,817	425,001
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Personal Services	118,593	118,593	118,593	0
Other	11,756	11,756	11,756	0
Total Northeast Ohio Regional Fusion Center Urban Area Security Initiative	130,349	130,349	130,349	0
Post Wide Maritime Exercise:				
Other	\$192,009	\$60,019	\$60,019	\$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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Northeast Ohio Regional Fusion Center 2009:				
Personal Services	\$78,294	\$78,294	\$78,294	\$0
Other	118,784	118,784	132,029	(13,245)
Capital Outlay	88,496	88,496	88,496	0
Total Northeast Ohio Regional Fusion Center 2009	285,574	285,574	298,819	(13,245)
Urban Area Security Initiative:				
Personal Services	28,895	28,895	28,895	0
Other	5,617,318	4,902,819	4,791,676	111,143
Capital Outlay	957,507	1,447,731	1,460,652	(12,921)
Total Urban Area Security Initiative	6,603,720	6,379,445	6,281,223	98,222
Ryan White, Title I HIV/AIDS:				
Personal Services	1,267	1,267	1,267	0
Other	1,571,297	1,571,297	1,571,297	0
Total Ryan White, Title I HIV/AIDS	1,572,564	1,572,564	1,572,564	0
Citizens Corps Council Grant:				
Other	5,538	5,538	5,537	1
Capital Outlay	10,310	10,310	10,310	0
Total Citizens Corps Council Grant	15,848	15,848	15,847	1
Medtapp Grant:				
Other	144,634	144,634	144,634	0
Port Security Grant:				
Personal Services	31,100	31,608	34,121	(2,513)
Other	2,498,245	2,009,902	2,007,390	2,512
Total Port Security Grant	2,529,345	2,041,510	2,041,511	(1)
Northern Border Initiative:				
Other	431	431	431	0
Interoperable Emergency Community:				
Personal Services	36,725	36,428	36,428	0
Other	72,020	72,317	72,317	0
Capital Outlay	11	0	0	0
Total Interoperable Emergency Community	\$108,756	\$108,745	\$108,745	\$0

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Northern Border Initiative:				
Personal Services	(\$13)	(\$13)	(\$13)	\$0
Dick Goddard Best Friend Fund:				
Other	21,144	76,761	76,761	0
State Homeland Security:				
Personal Services	31,778	42,387	42,387	0
Other	414,424	193,142	193,142	0
Capital Outlay	37,559	589,293	609,906	(20,613)
Total State Homeland Security	483,761	824,822	845,435	(20,613)
Regional Collaboration Project:				
Personal Services	85,077	118,263	118,263	0
Other	168,774	57,637	57,637	0
Capital Outlay	40,439	27,890	27,890	0
Total Regional Collaboration Project	294,290	203,790	203,790	0
HIV Planning and Evaluation:				
Other	22,754	22,754	22,754	0
Minority Aids Initiative:				
Other	34,813	34,813	34,813	0
<i>Total Expenditures</i>	23,815,828	27,099,465	23,765,996	3,333,469
<i>Excess of Revenues Under Expenditures</i>	(19,151,397)	(19,814,024)	(8,355,640)	11,458,384
Other Financing Sources (Uses)				
Transfers In	1,262,176	2,078,372	2,868,850	790,478
Transfers Out	0	(2,505,647)	(593,702)	1,911,945
<i>Total Other Financing Sources (Uses)</i>	1,262,176	(427,275)	2,275,148	2,702,423
<i>Net Change in Fund Balance</i>	(17,889,221)	(20,241,299)	(6,080,492)	14,160,807
Fund Balance Beginning of Year	122,734	122,734	122,734	0
Prior Year Encumbrances Appropriated	12,519,453	12,519,453	12,519,453	0
<i>Fund Balance (Deficit) End of Year</i>	(\$5,247,034)	(\$7,599,112)	\$6,561,695	\$14,160,807

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$2,909,983	\$2,909,983
Interest	0	0	9,958	9,958
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,919,941</u>	<u>2,919,941</u>
Expenditures				
Current:				
Public Works:				
Great Lakes Restoration:				
Capital Outlay	2,925,628	2,925,628	2,925,628	0
Towpath - ODNR:				
Capital Outlay	37,929	37,929	37,929	0
<i>Total Expenditures</i>	<u>2,963,557</u>	<u>2,963,557</u>	<u>2,963,557</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,963,557)	(2,963,557)	(43,616)	2,919,941
Fund Deficit Beginning of Year	(2,168,341)	(2,168,341)	(2,168,341)	0
Prior Year Encumbrances Appropriated	2,963,557	2,963,557	2,963,557	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,168,341)</u>	<u>(\$2,168,341)</u>	<u>\$751,600</u>	<u>\$2,919,941</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$193,456	\$312,713	\$584,318	\$271,605
Licenses and Permits	38,555	62,323	116,722	54,399
Fines and Forfeitures	37,542	60,685	113,654	52,969
Intergovernmental	202,978	328,105	614,294	286,189
Contributions and Donations	487,291	787,687	1,469,417	681,730
Other	20,304	32,820	67,266	34,446
<i>Total Revenues</i>	<u>980,126</u>	<u>1,584,333</u>	<u>2,965,671</u>	<u>1,381,338</u>
Expenditures				
Current:				
Social Services:				
Veterans Service:				
Other	<u>0</u>	<u>758,306</u>	<u>758,306</u>	<u>0</u>
Domestic Violence:				
Other	<u>244,118</u>	<u>244,118</u>	<u>230,344</u>	<u>13,774</u>
Invest in Children Administrative Services:				
Other	<u>0</u>	<u>0</u>	<u>206,428</u>	<u>(206,428)</u>
Invest in Children Program Administration:				
Other	<u>113,300</u>	<u>163,300</u>	<u>163,299</u>	<u>1</u>
Invest in Children Welcome Home:				
Other	<u>2,450</u>	<u>2,450</u>	<u>0</u>	<u>2,450</u>
Invest in Children Early Intervention:				
Other	<u>385,612</u>	<u>69,196</u>	<u>134,532</u>	<u>(65,336)</u>
Invest in Children Mental Health:				
Other	<u>1,002,284</u>	<u>1,002,284</u>	<u>1,002,283</u>	<u>1</u>
Health Care Access Programming:				
Other	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
True-Mart Fund IIC Home Visit:				
Other	\$0	\$50,000	\$50,000	\$0
The What to Expect Foundation:				
Other	0	30,000	0	30,000
Sisters of Charity Foundation:				
Other	0	75,000	0	75,000
O'Neil Invest in Children and Mom Initiative:				
Personal Services	0	2,494	2,494	0
Other	21,146	168,652	168,651	1
Total O'Neil Invest in Children and Mom Initiative:	21,146	171,146	171,145	1
Cleveland Foundation Invest in Children UPK Program:				
Other	302,906	302,906	302,905	1
United Way of Greater Cleveland:				
Other	0	600,000	600,000	0
Title VI-B School Age:				
Personal Services	127,336	127,336	127,336	0
Other	136,051	136,051	136,051	0
Total Title VI-B School Age	263,387	263,387	263,387	0
Pathways II Cooperative Project:				
Other	1,598,176	0	0	0
George Gund Foundation Invest in Children:				
Other	\$635,692	\$635,692	\$635,692	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mt. Sinai Hospital Care Foundation:				
Other	\$55,804	\$55,804	\$55,804	\$0
Network for Success Program:				
Other	14,835	14,835	14,835	0
Healthy Marriage Demonstration:				
Other	882	882	882	0
Dole Manufacturing Access to Growth:				
Other	331,697	331,697	331,697	0
Adoption Opportunities Grant:				
Personal Services	25,000	0	0	0
Other	418,827	443,827	443,827	0
Total Adoption Opportunities Grant	443,827	443,827	443,827	0
<i>Total Expenditures</i>	5,441,116	5,239,830	5,390,366	(150,536)
<i>Excess of Revenues Under Expenditures</i>	(4,460,990)	(3,655,497)	(2,424,695)	1,230,802
Other Financing Sources				
Transfers In	249,973	404,072	758,306	354,234
<i>Net Change in Fund Balance</i>	(4,211,017)	(3,251,425)	(1,666,389)	1,585,036
Fund Deficit Beginning of Year	(1,192,378)	(1,192,378)	(1,192,378)	0
Prior Year Encumbrances Appropriated	3,380,537	3,380,537	3,380,537	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,022,858)	(\$1,063,266)	\$521,770	\$1,585,036

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$31,875	\$31,875
Expenditures				
Current:				
Public Works:				
Recycle Ohio 95:				
Other	8,774	8,774	8,774	0
Recycling Market Development:				
Other	63,750	63,750	63,750	0
Recycling Market Development:				
Other	24,890	24,890	24,890	0
<i>Total Expenditures</i>	97,414	97,414	97,414	0
<i>Net Change in Fund Balance</i>	(97,414)	(97,414)	(65,539)	31,875
Fund Balance Beginning of Year	2,878	2,878	2,878	0
Prior Year Encumbrances Appropriated	8,774	8,774	8,774	0
<i>Fund Deficit End of Year</i>	(\$85,762)	(\$85,762)	(\$53,887)	\$31,875

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$2,557,280	\$2,557,280
Contributions and Donations	0	0	186,353	186,353
Other	0	0	37,033	37,033
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,780,666</u>	<u>2,780,666</u>
Expenditures				
Current:				
Health and Safety:				
Supportive Employee:				
Other	1,137,981	1,137,981	1,110,781	27,200
Call Center Program:				
Other	617,695	617,695	644,895	(27,200)
Peer Support Specialist Employment:				
Other	6	6	0	6
Statewide Pathways:				
Other	1,526,769	1,526,769	1,569,797	(43,028)
<i>Total Expenditures</i>	<u>3,282,451</u>	<u>3,282,451</u>	<u>3,325,473</u>	<u>(43,022)</u>
<i>Net Change in Fund Balance</i>	(3,282,451)	(3,282,451)	(544,807)	2,737,644
Fund Balance Beginning of Year	590,818	590,818	590,818	0
Prior Year Encumbrances Appropriated	<u>6</u>	<u>6</u>	<u>6</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,691,627)</u></u>	<u><u>(\$2,691,627)</u></u>	<u><u>\$46,017</u></u>	<u><u>\$2,737,644</u></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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$23,030,165	\$23,030,165	\$23,673,925	\$643,760
Hotel/Lodging Taxes	5,028,438	5,028,438	5,168,998	140,560
Charges for Services	372,560	372,560	382,974	10,414
Intergovernmental	5,094,671	5,094,671	5,303,942	209,271
Interest	2,391,882	2,391,882	2,391,882	0
Other	5,495	5,495	5,649	154
<i>Total Revenues</i>	<u>35,923,211</u>	<u>35,923,211</u>	<u>36,927,370</u>	<u>1,004,159</u>
Expenditures				
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	27,153,997	27,153,997	27,153,997	0
Gateway Arena	1,713,060	1,713,060	1,713,060	0
Shaker Square Series 2000A	38,832	38,832	38,832	0
Community Redevelopment	360,433	360,433	360,433	0
Rock-N-Roll Bonds	2,745,000	2,745,000	2,745,000	0
Global Center for Health Innovation	15,915,000	15,915,000	15,915,000	0
Total Principal Retirement	<u>47,926,322</u>	<u>47,926,322</u>	<u>47,926,322</u>	<u>0</u>
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	13,026,455	13,026,455	12,055,330	971,125
Gateway Arena	3,936,940	4,286,940	4,285,473	1,467
Brownfield Debt Service	1,473,855	1,123,855	996,686	127,169
Shaker Square Series 2000A	85,430	90,919	90,919	0
Community Redevelopment	533,167	533,167	493,595	39,572
Rock-N-Roll Bonds	372,158	372,158	372,158	0
Global Center for Health Innovation	15,246,790	15,246,790	15,246,790	0
Total Interest and Fiscal Charges	<u>34,674,795</u>	<u>34,680,284</u>	<u>33,540,951</u>	<u>1,139,333</u>
<i>Total Expenditures</i>	<u>82,601,117</u>	<u>82,606,606</u>	<u>81,467,273</u>	<u>1,139,333</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$46,677,906)</u>	<u>(\$46,683,395)</u>	<u>(\$44,539,903)</u>	<u>\$2,143,492</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual*
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources				
Revenue Bonds Issued	\$1,216,380	\$1,216,380	\$1,250,381	\$34,001
Transfers In	37,763,397	37,763,397	38,818,994	1,055,597
<i>Total Other Financing Sources</i>	<u>38,979,777</u>	<u>38,979,777</u>	<u>40,069,375</u>	<u>1,089,598</u>
<i>Net Change in Fund Balance</i>	(7,698,129)	(7,703,618)	(4,470,528)	3,233,090
Fund Balance Beginning of Year	<u>23,098,356</u>	<u>23,098,356</u>	<u>23,098,356</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,400,227</u></u>	<u><u>\$15,394,738</u></u>	<u><u>\$18,627,828</u></u>	<u><u>\$3,233,090</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$251,560	\$251,560	\$251,560	\$0
Intergovernmental	186,206	186,206	1,596,553	1,410,347
Interest	8,365	8,365	71,724	63,359
Contributions and Donations	211,018	211,018	211,018	0
Other	2,975,707	2,975,707	518,246	(2,457,461)
<i>Total Revenues</i>	<u>3,632,856</u>	<u>3,632,856</u>	<u>2,649,101</u>	<u>(983,755)</u>
Expenditures				
Capital Outlay:				
Forensic Science Lab Capital:				
Capital Outlay	880,536	880,536	886,004	(5,468)
Orange Village Capital Improvement:				
Other	46,909	46,909	46,909	0
93 Jail 2 Bond Issue Proceeds:				
Capital Outlay	32,455	32,455	32,455	0
Emergency Operations Center				
Other	200,000	200,000	200,000	0
Capital Project Future Debt Service				
Personal Services	159,436	159,436	159,435	1
Other	22,072,001	22,072,001	22,238,497	(166,496)
Capital Outlay	22,706,968	22,706,968	22,803,528	(96,560)
Total Capital Project Future Debt Service	<u>44,938,405</u>	<u>44,938,405</u>	<u>45,201,460</u>	<u>(263,055)</u>
Judicial Information Systems:				
Other	6,465	6,465	6,465	0
Capital Outlay	4,231	4,231	4,231	0
Total Judicial Information Systems	<u>\$10,696</u>	<u>\$10,696</u>	<u>\$10,696</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Maintenance Projects:				
Other	\$747,480	\$747,480	\$747,480	\$0
Capital Outlay	15,467	15,467	15,467	0
Total Maintenance Projects	762,947	762,947	762,947	0
Countywide Maintenance Program:				
Capital Outlay	1,747,300	1,747,300	1,747,300	0
FEMA Storm Damage:				
Capital Outlay	2,540,779	2,540,779	2,540,779	0
Fairgrounds Wind Turbine Project:				
Capital Outlay	37,286	37,286	37,286	0
Energy Conservation Measures:				
Other	402,000	402,000	402,000	0
<i>Total Expenditures</i>	51,599,313	51,599,313	51,867,836	(268,523)
<i>Excess of Revenues Under Expenditures</i>	(47,966,457)	(47,966,457)	(49,218,735)	(1,252,278)
Other Financing Sources				
Sale of Capital Assets	0	0	28,499,448	28,499,448
Transfers In	18,194	18,194	156,000	137,806
<i>Total Other Financing Sources</i>	18,194	18,194	28,655,448	28,637,254
<i>Net Change in Fund Balance</i>	(47,948,263)	(47,948,263)	(20,563,287)	27,384,976
Fund Deficit Beginning of Year	(32,195,421)	(32,195,421)	(32,195,421)	0
Prior Year Encumbrances Appropriated	18,934,481	18,934,481	18,934,481	0
<i>Fund Deficit End of Year</i>	(\$61,209,203)	(\$61,209,203)	(\$33,824,227)	\$27,384,976

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$32,674,437	\$32,674,437
Other	0	0	6,090	6,090
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>32,680,527</u>	<u>32,680,527</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	144,971	144,971	144,971	0
Capital Outlay	4,368,539	4,368,539	4,368,539	0
Total Ohio Department of Public Works Integrating	<u>4,513,510</u>	<u>4,513,510</u>	<u>4,513,510</u>	<u>0</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	687,459	687,459	687,459	0
Other	146,396	146,396	146,396	0
Capital Outlay	57,626,287	57,626,287	57,626,287	0
Total Ohio Department of Transportation - Local Public Agencies	<u>58,460,142</u>	<u>58,460,142</u>	<u>58,460,142</u>	<u>0</u>
Total Public Works	<u>62,973,652</u>	<u>62,973,652</u>	<u>62,973,652</u>	<u>0</u>
Capital Outlay:				
Ohio Department of Public Works Integrating:				
Personal Services	187	187	187	0
Capital Outlay	517,514	517,514	517,514	0
Total Ohio Department of Public Works Integrating	<u>517,701</u>	<u>517,701</u>	<u>517,701</u>	<u>0</u>
<i>Total Expenditures</i>	<u>63,491,353</u>	<u>63,491,353</u>	<u>63,491,353</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$63,491,353)</u>	<u>(\$63,491,353)</u>	<u>(\$30,810,826)</u>	<u>\$32,680,527</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Road Capital Projects (continued)
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$0	\$0	\$10,848,218	\$10,848,218
Transfers Out	(1,146,229)	(1,146,229)	(1,146,229)	0
<i>Total Other Financing Sources (Uses)</i>	(1,146,229)	(1,146,229)	9,701,989	10,848,218
<i>Net Change in Fund Balance</i>	(64,637,582)	(64,637,582)	(21,108,837)	43,528,745
Fund Deficit Beginning of Year	(44,452,031)	(44,452,031)	(44,452,031)	0
Prior Year Encumbrances Appropriated	42,229,442	42,229,442	42,229,442	0
<i>Fund Deficit End of Year</i>	(\$66,860,171)	(\$66,860,171)	(\$23,331,426)	\$43,528,745

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,022,322	\$1,125,962	\$963,347	(\$162,615)
Other	19,951	21,973	18,800	(3,173)
<i>Total Revenues</i>	<u>1,042,273</u>	<u>1,147,935</u>	<u>982,147</u>	<u>(165,788)</u>
Expenses				
Personal Services	793,010	793,010	621,448	171,562
Other	1,078,185	1,078,185	784,267	293,918
Capital Outlay	1,384	1,384	0	1,384
<i>Total Expenses</i>	<u>1,872,579</u>	<u>1,872,579</u>	<u>1,405,715</u>	<u>466,864</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(830,306)	(724,644)	(423,568)	301,076
Transfers In	517,031	569,446	487,205	(82,241)
<i>Net Change in Fund Equity</i>	(313,275)	(155,198)	63,637	218,835
Fund Equity Beginning of Year	223,707	223,707	223,707	0
Prior Year Encumbrances Appropriated	313,275	313,275	313,275	0
<i>Fund Equity End of Year</i>	<u>\$223,707</u>	<u>\$381,784</u>	<u>\$600,619</u>	<u>\$218,835</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,427,952	\$4,524,357	\$3,413,649	(\$1,110,708)
Expenses				
Personal Services	767,319	767,319	571,013	196,306
Other	2,147,279	2,147,279	1,997,586	149,693
Capital Outlay	180,979	180,979	61,750	119,229
<i>Total Expenses</i>	<u>3,095,577</u>	<u>3,095,577</u>	<u>2,630,349</u>	<u>465,228</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	1,332,375	1,428,780	783,300	(645,480)
Transfers Out	<u>0</u>	<u>(187,660)</u>	<u>(187,660)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	1,332,375	1,241,120	595,640	(645,480)
Fund Equity Beginning of Year	1,783,551	1,783,551	1,783,551	0
Prior Year Encumbrances Appropriated	<u>197,768</u>	<u>197,768</u>	<u>197,768</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,313,694</u></u>	<u><u>\$3,222,439</u></u>	<u><u>\$2,576,959</u></u>	<u><u>(\$645,480)</u></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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,701,968	\$1,701,968	\$1,549,370	(\$152,598)
Other	56	56	51	(5)
<i>Total Revenues</i>	<u>1,702,024</u>	<u>1,702,024</u>	<u>1,549,421</u>	<u>(152,603)</u>
Expenses				
Personal Services	874,496	722,496	680,460	42,036
Other	1,334,211	1,486,211	1,449,875	36,336
<i>Total Expenses</i>	<u>2,208,707</u>	<u>2,208,707</u>	<u>2,130,335</u>	<u>78,372</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(506,683)	(506,683)	(580,914)	(74,231)
Transfers In	187,470	187,470	170,661	(16,809)
<i>Net Change in Fund Equity</i>	(319,213)	(319,213)	(410,253)	(91,040)
Fund Equity Beginning of Year	328,067	328,067	328,067	0
Prior Year Encumbrances Appropriated	319,213	319,213	319,213	0
<i>Fund Equity End of Year</i>	<u>\$328,067</u>	<u>\$328,067</u>	<u>\$237,027</u>	<u>(\$91,040)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$49,048,237	\$52,640,356	\$47,132,994	(\$5,507,362)
Other	461,510	978,179	186,033	(792,146)
<i>Total Revenues</i>	<u>49,509,747</u>	<u>53,618,535</u>	<u>47,319,027</u>	<u>(6,299,508)</u>
Expenses				
Personal Services	28,509,296	28,624,296	26,822,382	1,801,914
Other	21,654,733	22,239,733	26,577,098	(4,337,365)
Capital Outlay	238,990	238,990	184,593	54,397
<i>Total Expenses</i>	<u>50,403,019</u>	<u>51,103,019</u>	<u>53,584,073</u>	<u>(2,481,054)</u>
<i>Net Change in Fund Equity</i>	(893,272)	2,515,516	(6,265,046)	(8,780,562)
Fund Deficit Beginning of Year	(1,976,278)	(1,976,278)	(1,976,278)	0
Prior Year Encumbrances Appropriated	3,474,766	3,474,766	3,474,766	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$605,216</u>	<u>\$4,014,004</u>	<u>(\$4,766,558)</u>	<u>(\$8,780,562)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,293,557	\$3,022,644	\$1,367,780	(\$1,654,864)
Other	44,468	74,749	6,018	(68,731)
<i>Total Revenues</i>	<u>2,338,025</u>	<u>3,097,393</u>	<u>1,373,798</u>	<u>(1,723,595)</u>
Expenses				
Personal Services	378,935	378,935	346,316	32,619
Other	1,431,684	1,341,684	1,089,668	252,016
Capital Outlay	290,739	380,739	377,066	3,673
<i>Total Expenses</i>	<u>2,101,358</u>	<u>2,101,358</u>	<u>1,813,050</u>	<u>288,308</u>
<i>Net Change in Fund Equity</i>	236,667	996,035	(439,252)	(2,011,903)
Fund Deficit Beginning of Year	(65,912)	(65,912)	(65,912)	0
Prior Year Encumbrances Appropriated	<u>625,213</u>	<u>625,213</u>	<u>625,213</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$795,968</u>	<u>\$1,555,336</u>	<u>\$120,049</u>	<u>(\$2,011,903)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
 Changes in Fund Equity - Budget and Actual
 Data Processing
 Budget Basis
 For the Year Ended December 31, 2013*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$734,689	\$734,689
Other	0	0	36,609	36,609
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>771,298</u>	<u>771,298</u>
Expenses				
Other	2,904,760	459,336	845,821	(386,485)
Capital Outlay	40,413	335,190	335,190	0
<i>Total Expenses</i>	<u>2,945,173</u>	<u>794,526</u>	<u>1,181,011</u>	<u>(386,485)</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(2,945,173)	(794,526)	(409,713)	384,813
Transfers Out	0	(69,321)	(69,321)	0
<i>Net Change in Fund Equity</i>	(2,945,173)	(863,847)	(479,034)	384,813
Fund Equity Beginning of Year	1,730,979	1,730,979	1,730,979	0
Prior Year Encumbrances Appropriated	2,945,173	2,945,173	2,945,173	0
<i>Fund Equity End of Year</i>	<u>\$1,730,979</u>	<u>\$3,812,305</u>	<u>\$4,197,118</u>	<u>\$384,813</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Printing
Budget Basis
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$4,284,644	\$6,110,809	\$2,868,410	(\$3,242,399)
Other	63,355	90,358	42,414	(47,944)
<i>Total Revenues</i>	<u>4,347,999</u>	<u>6,201,167</u>	<u>2,910,824</u>	<u>(3,290,343)</u>
Expenses				
Personal Services	697,478	697,478	650,149	47,329
Other	4,206,841	4,406,841	4,425,660	(18,819)
Capital Outlay	35,000	35,000	0	35,000
<i>Total Expenses</i>	<u>4,939,319</u>	<u>5,139,319</u>	<u>5,075,809</u>	<u>63,510</u>
<i>Net Change in Fund Equity</i>	(591,320)	1,061,848	(2,164,985)	(3,226,833)
Fund Deficit Beginning of Year	(1,628,708)	(1,628,708)	(1,628,708)	0
Prior Year Encumbrances Appropriated	<u>1,398,498</u>	<u>1,398,498</u>	<u>1,398,498</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>(\$821,530)</u></u>	<u><u>\$831,638</u></u>	<u><u>(\$2,395,195)</u></u>	<u><u>(\$3,226,833)</u></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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,681,198	\$1,759,934	\$1,442,668	(\$317,266)
Expenses				
Personal Services	566,163	566,163	494,285	71,878
Other	1,215,472	1,315,472	1,157,169	158,303
Capital Outlay	894	894	0	894
<i>Total Expenses</i>	1,782,529	1,882,529	1,651,454	231,075
<i>Net Change in Fund Equity</i>	(101,331)	(122,595)	(208,786)	(86,191)
Fund Deficit Beginning of Year	(48,116)	(48,116)	(48,116)	0
Prior Year Encumbrances Appropriated	106,635	106,635	106,635	0
<i>Fund Deficit End of Year</i>	(\$42,812)	(\$64,076)	(\$150,267)	(\$86,191)

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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$53,558,908	\$53,558,908	\$95,100,747	\$41,541,839
Other	48,693,676	48,693,676	0	(48,693,676)
<i>Total Revenues</i>	<u>102,252,584</u>	<u>102,252,584</u>	<u>95,100,747</u>	<u>(7,151,837)</u>
Expenses				
Personal Services	422,107	422,107	433,002	(10,895)
Other	81,734,966	81,734,966	78,760,733	2,974,233
Capital Outlay	791	791	0	791
Claims	30,015,303	30,015,303	30,015,303	0
<i>Total Expenses</i>	<u>112,173,167</u>	<u>112,173,167</u>	<u>109,209,038</u>	<u>2,964,129</u>
<i>Net Change in Fund Equity</i>	(9,920,583)	(9,920,583)	(14,108,291)	(4,187,708)
Fund Deficit Beginning of Year	(3,431,049)	(3,431,049)	(3,431,049)	0
Prior Year Encumbrances Appropriated	14,514,946	14,514,946	14,514,946	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$1,163,314</u>	<u>\$1,163,314</u>	<u>(\$3,024,394)</u>	<u>(\$4,187,708)</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, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,812,723	\$3,812,723	\$3,422,678	(\$390,045)
Intergovernmental	2,457,264	2,457,264	2,205,884	(251,380)
<i>Total Revenues</i>	<u>6,269,987</u>	<u>6,269,987</u>	<u>5,628,562</u>	<u>(641,425)</u>
Expenses				
Personal Services	128,428	128,428	123,562	4,866
Capital Outlay	216	216	0	216
Other	6,832,232	4,122,479	2,664,510	1,457,969
Claims	2,986,158	2,986,158	2,986,158	0
<i>Total Expenses</i>	<u>9,947,034</u>	<u>7,237,281</u>	<u>5,774,230</u>	<u>1,463,051</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(3,677,047)	(967,294)	(145,668)	821,626
Transfers In	3,018,554	308,801	0	(308,801)
<i>Net Change in Fund Equity</i>	(658,493)	(658,493)	(145,668)	512,825
Fund Equity Beginning of Year	34,188,665	34,188,665	34,188,665	0
Prior Year Encumbrances Appropriated	85,588	85,588	85,588	0
<i>Fund Equity End of Year</i>	<u>\$33,615,760</u>	<u>\$33,615,760</u>	<u>\$34,128,585</u>	<u>\$512,825</u>

Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
Financial Trends	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-24
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-25 – S-30
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-32 – S-34
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-35 – S-39
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)

	2013	2012	2011	2010
Governmental Activities				
Net Investment in Capital Assets	\$396,133,373	\$390,459,194	\$434,718,805	\$331,270,000
Restricted for:				
Capital Projects	80,714,469	77,231,951	63,865,390	0
Debt Service	0	0	0	56,548,000
Health and Human Services	52,857,834	71,929,825	78,253,766	0
Motor Vehicle	56,648,810	61,408,838	49,807,125	0
Developmental Disabilities	146,928,842	156,223,090	152,278,099	0
Community Development Programs	59,340,177	50,044,024	64,551,876	0
Children's Services	51,500,638	49,299,918	50,598,715	0
Alcohol and Drug Preventative Services	16,111,180	16,701,806	0	0
Health and Safety Services	16,864,598	13,783,701	0	0
Land Reutilization	1,454,695	595,660	30,071	0
Tax Assessment Operations	14,048,003	9,812,925	15,733,644	0
Judicial Services	27,879,249	19,482,242	14,235,431	0
Infrastructure System Operations	10,485,507	1,034,371	995,422	0
Other Purposes (1)	2,309,086	16,079,212	34,935,728	24,336,000
Unrestricted	210,767,529	174,797,010	88,929,535	466,517,000
<i>Total Governmental Activities Net Position</i>	<u>1,144,043,990</u>	<u>1,108,883,767</u>	<u>1,048,933,607</u>	<u>878,671,000</u>
			7,039,535	
Business-Type Activities				
Net Investment in Capital Assets	26,007,832	36,430,874	39,027,092	34,298,000
Unrestricted	73,542,613	53,789,864	57,261,906	58,970,000
<i>Total Business-Type Activities Net Position</i>	<u>99,550,445</u>	<u>90,220,738</u>	<u>96,288,998</u>	<u>93,268,000</u>
Primary Government				
Net Investment in Capital Assets	422,141,205	426,890,068	473,745,897	365,568,000
Restricted	537,143,088	543,627,563	525,285,267	80,884,000
Unrestricted	284,310,142	228,586,874	146,191,441	525,487,000
<i>Total Primary Government Net Position</i>	<u>\$1,243,594,435</u>	<u>\$1,199,104,505</u>	<u>\$1,145,222,605</u>	<u>\$971,939,000</u>

(1) Net position restricted for other purposes was shown in total for 2004-2010.

Note: 2010 - 2004 Dollars rounded to the nearest thousands.

2009	2008	2007	2006	2005	2004
\$290,217,000	\$410,193,000	\$408,215,000	\$402,928,000	\$386,234,000	\$350,959,000
0	0	0	0	0	0
36,133,000	26,309,000	22,658,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
29,488,000	37,851,111	29,841,000	40,768,000	35,678,000	38,995,000
382,944,000	392,944,000	358,906,000	282,516,000	268,514,000	205,691,000
738,782,000	867,297,111	819,620,000	726,212,000	690,426,000	595,645,000
34,664,000	35,210,000	34,075,000	39,860,000	38,866,000	31,236,000
58,206,000	24,212,000	25,009,000	13,695,000	9,836,000	11,083,000
92,870,000	59,422,000	59,084,000	53,555,000	48,702,000	42,319,000
324,881,000	445,403,000	442,290,000	442,788,000	425,100,000	382,195,000
65,621,000	64,160,111	52,499,000	40,768,000	35,678,000	38,995,000
441,150,000	417,156,000	383,915,000	296,211,000	278,350,000	216,774,000
\$831,652,000	\$926,719,111	\$878,704,000	\$779,767,000	\$739,128,000	\$637,964,000

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$35,541,953	\$42,723,302	\$33,815,890	\$40,832,000
Judicial	75,906,392	75,207,833	64,496,402	39,149,000
Public Works	2,235,246	2,605,169	2,308,754	2,444,000
Health and Safety Services	3,142,379	2,333,912	1,809,165	1,798,000
Social Services	5,267,314	5,551,526	5,947,689	5,439,000
Community Development	1,926,917	3,768,678	1,098,295	142,000
Operating Grants and Contributions	408,422,923	519,347,833	574,708,379	523,303,000
Capital Grants and Contributions	50,366,729	41,394,337	59,349,794	36,712,000
<i>Total Governmental Activities Program Revenues</i>	<i>582,809,853</i>	<i>692,932,590</i>	<i>743,534,368</i>	<i>649,819,000</i>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	37,264,526	11,936,751	22,809,722	18,786,000
Airport	978,042	932,291	685,068	712,000
Parking Garage	3,417,780	4,925,431	4,039,055	3,544,000
Information Systems	1,445,380	1,560,083	1,497,294	1,547,000
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	167,890	257,362	144,048	0
<i>Total Business-Type Activities Program Revenues</i>	<i>43,273,618</i>	<i>19,611,918</i>	<i>29,175,187</i>	<i>24,589,000</i>
<i>Total Primary Government Program Revenues</i>	<i>626,083,471</i>	<i>712,544,508</i>	<i>772,709,555</i>	<i>674,408,000</i>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	100,601,577	96,929,193	91,462,479	80,598,000
Judicial	326,344,670	335,831,744	323,452,320	322,180,000
Public Works	79,161,964	31,405,346	35,665,079	40,461,000
Health and Safety Services	119,626,042	174,875,093	230,988,876	217,531,000
Social Services	461,481,133	484,785,593	482,461,722	512,291,000
Community Development	49,698,772	53,852,311	48,417,824	49,604,000
Interest and Fiscal Charges	47,541,834	55,001,073	59,301,229	23,686,000
<i>Total Governmental Activities Expenses</i>	<i>1,184,455,992</i>	<i>1,232,680,353</i>	<i>1,271,749,529</i>	<i>1,246,351,000</i>
Business-Type Activities:				
Sanitary Engineer	20,581,112	19,863,604	20,949,553	17,056,000
Airport	1,457,170	1,922,598	1,758,577	2,026,000
Parking Garage	13,335,095	3,541,875	3,592,320	3,697,000
Information Systems	1,919,313	1,669,099	1,749,095	1,916,000
<i>Total Business-Type Activities Expenses</i>	<i>37,292,690</i>	<i>26,997,176</i>	<i>28,049,545</i>	<i>24,695,000</i>
<i>Total Primary Government Expenses</i>	<i>\$1,221,748,682</i>	<i>\$1,259,677,529</i>	<i>\$1,299,799,074</i>	<i>\$1,271,046,000</i>

2009	2008	2007	2006	2005	2004
\$43,465,000	\$54,920,000	\$58,119,000	\$67,948,000	\$67,738,000	\$64,865,000
34,719,000	37,879,000	40,401,000	23,345,000	20,831,000	27,400,000
2,312,000	2,686,000	2,723,000	2,164,000	2,216,000	2,314,000
1,786,000	1,492,000	1,623,000	1,394,000	1,688,000	1,524,000
6,820,000	6,534,000	7,204,000	8,619,000	4,160,000	1,884,000
133,000	204,000	147,000	176,000	204,000	367,000
602,090,000	613,967,000	642,761,000	621,751,000	622,402,000	578,794,000
25,574,000	31,810,000	30,382,000	32,478,000	36,289,000	25,305,000
<u>716,899,000</u>	<u>749,492,000</u>	<u>783,360,000</u>	<u>757,875,000</u>	<u>755,528,000</u>	<u>702,453,000</u>
20,069,000	15,953,000	14,678,000	13,207,000	12,480,000	11,102,000
876,000	713,000	940,000	818,000	945,000	663,000
3,763,000	3,916,000	3,947,000	3,742,000	2,368,000	2,266,000
1,663,000	1,562,000	1,106,000	1,314,000	1,184,000	1,437,000
0	0	0	0	308,000	145,000
189,000	109,000	5,618,000	2,495,000	6,160,000	0
<u>26,560,000</u>	<u>22,253,000</u>	<u>26,289,000</u>	<u>21,576,000</u>	<u>23,445,000</u>	<u>15,613,000</u>
<u>743,459,000</u>	<u>771,745,000</u>	<u>809,649,000</u>	<u>779,451,000</u>	<u>778,973,000</u>	<u>718,066,000</u>
91,649,000	97,316,000	78,421,000	86,604,000	81,196,000	69,154,000
351,593,000	351,738,000	352,464,000	328,559,000	297,292,000	292,417,000
46,541,000	54,458,000	64,106,000	60,346,000	64,765,000	59,421,000
223,498,000	220,733,000	207,536,000	234,383,000	207,386,000	178,342,000
664,149,000	662,870,000	651,916,000	625,508,000	580,962,000	570,871,000
51,011,000	39,974,000	42,232,000	31,210,000	31,653,000	32,524,000
16,724,000	15,589,000	15,208,000	16,627,000	15,932,000	18,412,000
<u>1,445,165,000</u>	<u>1,442,678,000</u>	<u>1,411,883,000</u>	<u>1,383,237,000</u>	<u>1,279,186,000</u>	<u>1,221,141,000</u>
14,637,000	12,776,000	13,100,000	11,319,000	11,293,000	9,604,000
2,126,000	2,004,000	1,953,000	2,212,000	1,697,000	1,302,000
3,557,000	5,203,000	4,539,000	2,997,000	2,299,000	2,418,000
2,328,000	2,319,000	2,507,000	1,973,000	2,478,000	2,773,000
<u>22,648,000</u>	<u>22,302,000</u>	<u>22,099,000</u>	<u>18,501,000</u>	<u>17,767,000</u>	<u>16,097,000</u>
<u>\$1,467,813,000</u>	<u>\$1,464,980,000</u>	<u>\$1,433,982,000</u>	<u>\$1,401,738,000</u>	<u>\$1,296,953,000</u>	<u>\$1,237,238,000</u>

(continued)

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

	2013	2012	2011	2010
Net (Expense)/Revenue				
Governmental Activities	(\$601,646,139)	(\$539,747,763)	(\$528,215,161)	(\$596,532,000)
Business-Type Activities	5,980,928	(7,385,258)	1,125,642	(106,000)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(595,665,211)</u>	<u>(547,133,021)</u>	<u>(527,089,519)</u>	<u>(596,638,000)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:(1)				
General Purposes	13,436,996	15,196,538	17,787,526	346,331,000
General Obligation Bond Retirement	22,841,711	24,854,487	34,936,330	0
Health and Human Services	146,390,766	162,099,791	198,634,513	0
Children's Services	32,828,932	36,839,333	37,180,322	0
Developmental Disabilities	86,907,739	95,204,864	115,373,742	0
Sales Taxes Levied for General Purposes	238,594,945	228,305,905	242,076,865	206,418,000
Hotel/Lodging Taxes	8,612,366	7,954,045	12,391,398	0
Other Local Taxes (2)	0	0	0	31,370,000
Payments in Lieu of Taxes	2,757,572	4,608,770	4,987,506	0
Grants and Entitlements not Restricted to Specific Programs	35,561,623	42,469,462	65,890,384	116,900,000
Unrestricted Contributions	0	648,478	0	0
Gain on Sale of Capital Assets	9,933,464	0	0	0
Interest	5,660,374	4,937,745	12,812,138	8,234,000
Other	36,569,129	20,027,272	27,404,518	27,619,000
Transfers	(3,289,255)	(1,145,835)	(252,071)	(451,000)
<i>Total Governmental Activities</i>	<u>636,806,362</u>	<u>642,000,855</u>	<u>769,223,171</u>	<u>736,421,000</u>
Business-Type Activities:				
Interest	11	66,868	14,729	0
Other	59,513	104,295	234,593	53,000
Transfers	3,289,255	1,145,835	252,071	451,000
<i>Total Business-Type Activities</i>	<u>3,348,779</u>	<u>1,316,998</u>	<u>501,393</u>	<u>504,000</u>
<i>Total Primary Government</i>	<u>640,155,141</u>	<u>643,317,853</u>	<u>769,724,564</u>	<u>736,925,000</u>
Change in Net Position				
Governmental Activities	35,160,223	102,253,092	241,008,010	139,889,000
Business-Type Activities	9,329,707	(6,068,260)	1,627,035	398,000
Total Primary Government Change in Net Position	<u>\$44,489,930</u>	<u>\$96,184,832</u>	<u>\$242,635,045</u>	<u>\$140,287,000</u>

(1) Property Taxes broken out in 2011-2013

(2) Other Local Taxes detailed in 2011-2013

Note: 2010 - 2004 Dollars rounded to the nearest thousands.

2009	2008	2007	2006	2005	2004
(\$728,266,000)	(\$693,186,000)	(\$628,523,000)	(\$625,362,000)	(\$523,658,000)	(\$518,688,000)
3,912,000	(49,000)	4,190,000	3,075,000	5,678,000	(484,000)
<u>(724,354,000)</u>	<u>(693,235,000)</u>	<u>(624,333,000)</u>	<u>(622,287,000)</u>	<u>(517,980,000)</u>	<u>(519,172,000)</u>
358,218,000	344,518,000	361,148,000	337,783,000	313,675,000	315,172,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
193,692,000	209,997,000	186,288,000	170,509,000	167,125,000	168,634,000
0	0	0	0	0	0
33,385,000	27,955,000	28,502,000	27,774,000	27,362,000	28,928,000
0	0	0	0	0	0
111,259,000	106,740,000	85,214,000	80,620,000	79,969,000	80,241,000
0	0	0	0	0	0
0	0	0	0	0	0
12,198,000	41,206,000	48,967,000	35,534,000	17,147,000	5,743,000
2,540,000	11,582,000	12,211,000	10,644,000	13,823,000	20,596,000
<u>(1,338,000)</u>	<u>(235,000)</u>	<u>(1,299,000)</u>	<u>(1,716,000)</u>	<u>(662,000)</u>	<u>(2,811,000)</u>
<u>709,954,000</u>	<u>741,763,000</u>	<u>721,031,000</u>	<u>661,148,000</u>	<u>618,439,000</u>	<u>616,503,000</u>
1,000	13,000	13,000	13,000	18,000	49,000
142,000	139,000	27,000	49,000	25,000	53,000
<u>1,338,000</u>	<u>235,000</u>	<u>1,299,000</u>	<u>1,716,000</u>	<u>662,000</u>	<u>2,811,000</u>
<u>1,481,000</u>	<u>387,000</u>	<u>1,339,000</u>	<u>1,778,000</u>	<u>705,000</u>	<u>2,913,000</u>
<u>711,435,000</u>	<u>742,150,000</u>	<u>722,370,000</u>	<u>662,926,000</u>	<u>619,144,000</u>	<u>619,416,000</u>
(18,312,000)	48,577,000	92,508,000	35,786,000	94,781,000	97,815,000
<u>5,393,000</u>	<u>338,000</u>	<u>5,529,000</u>	<u>4,853,000</u>	<u>6,383,000</u>	<u>2,429,000</u>
<u>(\$12,919,000)</u>	<u>\$48,915,000</u>	<u>\$98,037,000</u>	<u>\$40,639,000</u>	<u>\$101,164,000</u>	<u>\$100,244,000</u>

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

	2013	2012	2011	2010
General Fund				
Nonspendable	\$18,188,845	\$9,617,166	\$8,924,464	\$0
Committed	1,132,418	0	0	0
Assigned	23,741,261	9,012,927	6,929,678	0
Unassigned	217,564,785	211,933,355	215,689,432	0
Reserved	0	0	0	83,947,000
Unreserved	0	0	0	122,844,000
<i>Total General Fund</i>	<u>260,627,309</u>	<u>230,563,448</u>	<u>231,543,574</u>	<u>206,791,000</u>
All Other Governmental Funds				
Restricted	813,687,179	812,998,055	792,791,146	0
Unassigned (Deficit)	(16,604,109)	(14,882,099)	(87,225,306)	0
Reserved	0	0	0	238,188,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	0	0	0	190,776,000
Capital Projects Funds (Deficit)	0	0	0	292,164,000
<i>Total All Other Governmental Funds</i>	<u>797,083,070</u>	<u>798,115,956</u>	<u>705,565,840</u>	<u>721,128,000</u>
<i>Total Governmental Funds</i>	<u><u>\$1,057,710,379</u></u>	<u><u>\$1,028,679,404</u></u>	<u><u>\$937,109,414</u></u>	<u><u>\$927,919,000</u></u>

Note: The County implemented GASB 54 in 2011.

Note: 2010 - 2004 Dollars rounded to the nearest thousands.

2009	2008	2007	2006	2005	2004
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
44,086,000	52,164,000	43,136,000	39,237,000	36,236,000	37,896,000
211,971,000	195,073,000	171,324,000	123,657,000	133,973,000	124,834,000
256,057,000	247,237,000	214,460,000	162,894,000	170,209,000	162,730,000
0	0	0	0	0	0
0	0	0	0	0	0
70,901,000	56,270,000	40,399,000	34,085,000	24,682,000	27,612,000
251,272,000	232,291,000	258,927,000	218,333,000	216,651,000	151,163,000
(31,541,000)	(125,426,000)	(68,444,000)	(24,422,000)	(8,242,000)	22,633,000
290,632,000	163,135,000	230,882,000	227,996,000	233,091,000	201,408,000
\$546,689,000	\$410,372,000	\$445,342,000	\$390,890,000	\$403,300,000	\$364,138,000

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

	2013	2012	2011	2010
Revenues				
Property Taxes	\$312,260,678	\$329,167,797	\$338,271,734	\$343,549,000
Sales Tax	239,081,320	227,706,506	218,737,889	205,212,000
Hotel/Lodging Taxes	8,612,366	7,954,045	12,391,398	0
Other Local Taxes (1)	0	0	0	30,502,000
Permissive Motor Vehicle License Tax	0	0	0	34,070,000
Payments in Lieu of Taxes	2,757,572	4,608,770	4,987,506	0
Charges for Services	108,133,821	106,408,921	80,549,139	74,168,000
Licenses and Permits	2,041,488	1,651,798	1,832,243	1,894,000
Fines and Forfeitures	13,844,892	14,546,298	13,243,565	13,867,000
Intergovernmental	477,551,950	594,184,125	628,185,248	643,117,000
Interest	21,932,657	22,063,571	30,743,212	8,558,000
Contributions/Donations	1,981,349	2,405,074	2,064,929	0
Other	36,290,469	20,662,831	25,438,525	28,531,000
<i>Total Revenues</i>	<u>1,224,488,562</u>	<u>1,331,359,736</u>	<u>1,356,445,388</u>	<u>1,383,468,000</u>
Expenditures				
General Government:				
Legislative and Executive	97,208,989	103,068,583	82,945,251	82,025,000
Judicial	315,262,410	323,059,469	312,244,646	317,018,000
Public Works	29,769,541	20,316,415	22,868,635	49,489,000
Health and Safety	115,075,368	169,619,764	225,659,046	219,660,000
Social Services	458,561,257	475,802,024	476,089,758	518,710,000
Community Development	42,408,134	53,944,394	48,423,547	49,704,000
Capital Outlay	129,505,924	242,545,944	196,629,037	123,286,000
Debt Service:				
Principal Retirement	71,162,958	65,247,509	63,797,006	26,061,000
Interest and Fiscal Charges	48,262,822	50,544,960	58,834,277	21,897,000
Capital Appreciation Bonds Interest	5,249,354	5,201,803	5,156,894	0
Issuance Costs	379,232	830,264	0	0
<i>Total Expenditures</i>	<u>1,312,845,989</u>	<u>1,510,181,129</u>	<u>1,492,648,097</u>	<u>1,407,850,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(88,357,427)</u>	<u>(178,821,393)</u>	<u>(136,202,709)</u>	<u>(24,382,000)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	29,042,798	0	0	0
ODOT Loans Issued	0	0	76,865	0
Revenue Bonds Issued	9,890,000	0	0	0
Discount on Revenue Bonds	(171,181)	0	0	0
General Obligation Bonds Issued	0	65,728,000	0	381,765,000
Premium on General Obligation Bonds Issued	0	8,197,892	0	14,354,000
General Obligation Refunding Bonds Issued	0	45,577,000	0	44,870,000
Payment to Refunded Bond Escrow Agent	0	(52,178,789)	0	(44,996,000)
Premium on General Obligation Refunding Bonds	0	6,945,422	0	0
General Obligation Notes Issued	0	0	10,320,000	0
Inception of Capital Lease	79,027,670	220,031,600	122,066,783	455,000
Transfers In	69,255,309	95,333,189	87,369,530	320,212,000
Transfers Out	(69,656,194)	(97,215,091)	(83,676,839)	(318,742,000)
<i>Total Other Financing Sources (Uses)</i>	<u>117,388,402</u>	<u>292,419,223</u>	<u>136,156,339</u>	<u>397,918,000</u>
<i>Net Change in Fund Balances</i>	<u>\$29,030,975</u>	<u>\$113,597,830</u>	<u>(\$46,370)</u>	<u>\$373,536,000</u>
Debt Service as a Percentage of				
Noncapital Expenditures	10.12%	9.37%	9.83%	3.41%

(1) Other Local Taxes was further detailed in 2011-2013

Note: 2010 - 2004 Dollars rounded to the nearest thousands.

2009	2008	2007	2006	2005	2004
\$358,218,000	\$344,518,000	\$361,148,000	\$337,783,000	\$313,675,000	\$315,172,000
194,026,000	212,712,000	179,932,000	169,300,000	167,156,000	167,871,000
0	0	0	0	0	0
33,661,000	28,039,000	28,587,000	28,615,000	28,683,000	29,888,000
32,422,000	37,406,000	36,942,000	38,563,000	38,548,000	38,518,000
0	0	0	0	0	0
75,102,000	88,504,000	94,170,000	91,527,000	86,912,000	90,399,000
1,844,000	1,570,000	1,715,000	1,500,000	1,815,000	1,668,000
12,388,000	13,747,000	14,427,000	10,885,000	8,149,000	6,286,000
710,280,000	713,885,000	720,348,000	695,878,000	703,236,000	645,748,000
12,288,000	41,432,000	49,451,000	36,236,000	17,859,000	6,015,000
0	0	0	0	0	0
22,105,000	11,527,000	20,379,000	10,384,000	13,849,000	21,111,000
<u>1,452,334,000</u>	<u>1,493,340,000</u>	<u>1,507,099,000</u>	<u>1,420,671,000</u>	<u>1,379,882,000</u>	<u>1,322,676,000</u>
82,661,000	97,160,000	71,902,000	84,610,000	84,122,000	67,576,000
322,038,000	348,986,000	333,442,000	324,794,000	293,777,000	290,960,000
48,258,000	43,766,000	54,572,000	58,174,000	58,381,000	57,910,000
222,875,000	219,532,000	214,081,000	234,874,000	207,379,000	178,263,000
642,763,000	670,037,000	652,739,000	642,445,000	587,823,000	580,338,000
50,676,000	40,096,000	42,300,000	32,046,000	32,308,000	33,208,000
76,145,000	75,278,000	46,554,000	24,262,000	38,981,000	30,207,000
23,550,000	23,166,000	26,041,000	22,455,000	22,851,000	20,870,000
16,119,000	15,086,000	13,581,000	17,002,000	16,475,000	16,455,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,485,085,000</u>	<u>1,533,107,000</u>	<u>1,455,212,000</u>	<u>1,440,662,000</u>	<u>1,342,097,000</u>	<u>1,275,787,000</u>
<u>(32,751,000)</u>	<u>(39,767,000)</u>	<u>51,887,000</u>	<u>(19,991,000)</u>	<u>37,785,000</u>	<u>46,889,000</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
163,825,000	0	0	0	80,020,000	133,439,000
6,445,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	(80,020,000)	(43,244,000)
0	0	0	0	0	0
0	0	0	0	0	0
0	1,753,000	1,825,000	7,342,000	0	1,857,000
234,102,000	238,347,000	209,114,000	192,263,000	167,903,000	184,677,000
<u>(235,304,000)</u>	<u>(235,303,000)</u>	<u>(208,374,000)</u>	<u>(192,024,000)</u>	<u>(166,526,000)</u>	<u>(185,968,000)</u>
<u>169,068,000</u>	<u>4,797,000</u>	<u>2,565,000</u>	<u>7,581,000</u>	<u>1,377,000</u>	<u>90,761,000</u>
<u>\$136,317,000</u>	<u>(\$34,970,000)</u>	<u>\$54,452,000</u>	<u>(\$12,410,000)</u>	<u>\$39,162,000</u>	<u>\$137,650,000</u>
2.67%	2.50%	2.81%	2.79%	3.02%	3.00%

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)
2013	\$18,501,990,940	\$8,392,051,800	\$76,840,122,114	\$0	\$0	\$758,430,350	\$861,852,670
2012	20,303,526,670	8,795,069,360	83,138,845,800	0	0	698,069,260	793,260,523
2011	20,388,242,460	8,764,927,890	83,294,772,429	0	0	673,170,690	764,966,693
2010	20,379,862,990	8,599,341,910	82,797,728,286	0	0	654,490,330	743,739,011
2009	22,070,872,480	8,427,517,630	87,138,257,457	383,269,519	6,132,312,304	615,400,890	699,319,193
2008	21,973,357,040	8,441,851,130	86,900,594,771	728,222,334	5,825,778,672	588,833,160	669,128,591
2007	21,868,198,750	8,524,013,570	86,834,892,343	1,923,151,550	10,256,808,267	842,683,110	957,594,443
2006	19,556,454,950	7,841,892,830	78,280,993,657	2,390,326,714	9,561,306,856	857,330,780	974,239,523
2005	19,386,378,350	7,931,779,820	78,051,880,486	2,384,696,811	9,538,787,244	944,717,180	1,073,542,250
2004	19,186,925,480	7,652,431,860	76,683,878,114	2,508,312,759	10,033,251,036	957,361,430	1,087,910,716

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in tax year 2007. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was in 2011 for tax year 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

- (2) Information is not available.
- (3) 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 (3) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (2)		Real Property		Tangible Personal Property	
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
\$27,652,473,090	\$77,701,974,785	35.6%	\$13.220000	\$12.996763	\$13.220000	\$13.152251
29,796,665,290	83,932,106,323	35.5	13.118225	12.784542	13.220000	13.022116
29,826,341,040	84,059,739,122	35.5	13.186619	12.841251	13.320000	13.088138
29,633,695,230	83,541,467,297	35.5	11.458886	11.125700	13.320000	11.403304
31,497,060,519	93,969,888,954	33.5	10.940733	11.095297	13.320000	10.895444
31,732,263,664	93,395,502,034	34.0	10.148870	10.733559	13.420000	10.132211
33,158,046,980	98,049,295,053	33.8	10.145486	10.774099	13.420000	9.801870
30,646,005,274	88,816,540,036	34.5	10.002743	10.856262	13.520000	9.539349
30,647,572,161	88,664,209,980	34.6	9.255356	10.264634	13.520000	8.927860
30,305,031,529	87,805,039,866	34.5	9.269860	10.323317	13.520000	8.902882

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

	2013		2012	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage				
Operating	\$0.600000	\$0.600000	\$0.600000	\$0.600000
Bond Retirement	0.850000	0.850000	0.850000	0.850000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy				
1976 - Bond Retirement	0.170000	0.170000	0.170000	0.170000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.900000	3.900000	3.841629
Commercial/Industrial and Public Utility Real	3.900000	3.771966	3.900000	3.650252
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services				
Residential/Agricultural Real	2.900000	2.900000	2.900000	2.856596
Commercial/Industrial and Public Utility Real	2.900000	2.804795	2.900000	2.714290
Public Utility Tangible Personal Property	2.900000	2.900000	2.900000	2.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.800000	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$11.770000	\$11.770000	\$11.770000	\$11.668225
Commercial/Industrial and Public Utility Real	11.770000	11.546761	11.770000	11.334542
General Business and Public Utility Personal	11.770000	11.770000	11.770000	11.770000
Total Millage by type of Property				
Residential/Agricultural Real	\$13.220000	\$13.220000	\$13.220000	\$13.118225
Commercial/Industrial and Public Utility Real	13.220000	12.996761	13.220000	12.784542
General Business and Public Utility Personal	13.220000	13.220000	13.220000	13.220000
Total Weighted Average Tax Rate	\$13.152251		\$13.022116	

2011	
Gross Rate	Effective Rate (2)
\$0.580000	\$0.580000
0.870000	0.870000
1.450000	1.450000
0.270000	0.270000
3.900000	3.823502
3.900000	3.626489
3.900000	3.900000
2.900000	2.843117
2.900000	2.696620
2.900000	2.900000
4.800000	4.800000
4.800000	4.798142
4.800000	4.800000
\$11.870000	\$11.736619
11.870000	11.391251
11.870000	11.870000
\$13.320000	\$13.186619
13.320000	12.841251
13.320000	13.320000
\$13.088138	

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Three Years (1)

	2013		2012	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Overlapping Rates by Taxing District				
Cities and Villages				
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.503000	8.900000	7.193844
Berea	16.800000	12.759000	16.800000	12.756954
Bratenahl	16.000000	16.000000	16.100000	15.203527
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	10.400000	7.327000	10.400000	7.325470
Brook Park	5.900000	5.900000	4.750000	4.668061
Brooklyn	4.400000	4.400000	5.900000	5.900000
Brooklyn Heights	4.750000	4.731000	4.400000	4.400000
Chagrin Falls	9.500000	9.122000	9.500000	9.109577
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.900000	12.900000	13.000000	13.000000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.281000	13.600000	7.259468
Fairview Park	11.800000	11.611000	11.800000	11.609160
Garfield Heights	27.000000	27.000000	27.000000	27.000000
Gates Mills	14.400000	12.997000	14.400000	12.955452
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	18.012000	20.700000	10.977435
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	5.100000	5.100000	5.100000	5.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	15.500000	15.500000	15.500000	15.500000
Mayfield	7.300000	4.219000	7.300000	4.219093
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706000	5.450000	4.706242
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburg Heights	31.800000	31.800000	23.100000	21.847377
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.458000	4.800000	4.457654
North Royalton	8.200000	6.049000	8.200000	6.045118
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	13.350000	10.597000	14.450000	11.341713
Orange	7.100000	7.100000	7.100000	7.100000
Parma	7.100000	6.784000	7.100000	6.781943

2011	
Gross Rate	Effective Rate (2)
\$14.900000	\$14.900000
4.000000	4.000000
21.700000	21.700000
21.900000	21.900000
8.900000	6.915900
33.400000	13.135000
16.000000	15.486400
8.210000	8.210000
10.400000	6.316400
4.750000	4.668061
5.900000	5.900000
4.400000	4.400000
11.200000	11.184700
12.700000	12.700000
13.000000	12.900000
4.400000	4.400000
12.700000	12.700000
13.600000	6.374900
11.800000	11.577000
24.300000	24.300000
14.400000	12.763600
3.300000	3.300000
20.700000	11.820500
4.000000	4.000000
5.100000	5.100000
2.200000	2.200000
17.400000	17.400000
2.800000	2.800000
11.500000	11.500000
15.500000	15.500000
7.300000	4.167800
10.000000	10.000000
5.450000	4.688100
7.300000	7.300000
23.100000	22.724800
13.300000	13.300000
4.800000	4.223000
8.200000	5.917500
3.800000	3.800000
14.450000	11.158500
7.100000	7.100000
7.100000	6.628700

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Three Years (1)

	2013		2012	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.473000	9.500000	9.397424
Richmond Heights	18.100000	15.740000	18.100000	15.713005
Rocky River	10.900000	10.900000	10.900000	10.900000
Seven Hills	11.200000	11.200000	9.700000	9.644266
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.672000	3.800000	3.670488
South Euclid	16.350000	16.350000	13.100000	13.100000
Strongsville	9.800000	7.783000	9.900000	7.479414
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.700000	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.421000	9.700000	6.419261
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	23.500000	14.048140	23.500000	14.038212
School Districts				
Bay Village City	116.810000	55.370000	116.810000	55.286249
Beachwood City	86.400000	41.770000	86.400000	41.738640
Bedford City	70.820000	39.760000	71.300000	40.121077
Berea City	78.800000	44.770000	78.900000	44.830151
Brecksville-Broadview Heights City	77.200000	40.120000	77.200000	40.065695
Brooklyn City	60.100000	51.600000	48.700000	37.463923
Chagrin Falls Exempted Village	115.600000	54.450000	115.600000	54.265225
Cleveland Heights-University Heights City	149.590000	80.380000	143.700000	74.304939
Cleveland Municipal	79.800000	52.430000	79.800000	52.116544
Cuyahoga Heights Local	35.700000	29.910000	35.700000	29.875333
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	94.100000	49.120000	94.100000	48.879625
Euclid City	100.700000	74.750000	98.400000	72.259290
Fairview Park City	96.470000	57.060000	97.700000	58.226447
Garfield Heights City	78.260000	71.010000	74.260000	61.651591
Independence Local	36.000000	34.560000	35.200000	33.702823
Lakewood City	123.230000	66.540000	115.400000	58.550776
Maple Heights City	81.200000	65.600000	78.800000	59.539249
Mayfield City	84.220000	47.580000	84.220000	47.521880
North Olmsted City	91.400000	55.240000	91.400000	55.226639
North Royalton City	65.700000	41.870000	65.700000	41.509896
Olmsted Falls City	102.200000	56.740000	102.200000	56.455233
Orange City	91.100000	47.270000	91.100000	47.199004

2011	
Gross Rate	Effective Rate (2)
\$10.00000	\$10.00000
9.50000	9.49330
18.10000	15.54440
10.90000	10.90000
9.50000	9.20630
9.90000	9.90000
3.80000	3.65800
13.10000	13.10000
9.90000	7.40890
13.20000	13.20000
6.70000	6.70000
0.30000	0.30000
9.70000	5.63140
9.60000	9.60000
4.30000	4.30000
0.40000	0.40000
23.50000	13.82350
114.85000	52.97340
86.40000	41.16210
71.30000	37.58230
78.90000	38.70270
77.20000	39.19110
47.20000	34.35500
115.60000	47.57080
143.70000	71.72200
64.80000	31.67420
27.80000	21.48610
2.00000	2.00000
93.00000	40.19320
88.40000	53.31480
97.60000	56.82560
56.86000	42.99770
34.90000	32.93930
115.40000	56.68930
74.20000	49.89970
78.32000	40.18750
91.40000	52.59750
65.70000	41.02770
101.60000	54.18990
91.10000	47.01640

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Three Years (1)

	2013		2012	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$75.700000	\$54.780000	\$74.100000	\$53.140341
Polaris Joint Vocational	2.400000	2.330000	2.400000	2.131439
Richmond Heights Local	87.900000	51.660000	87.900000	50.761636
Rocky River City	89.550000	49.510000	89.450000	49.332115
Shaker Heights City	179.930000	91.730000	180.130000	91.800936
Solon City	82.200000	49.610000	82.200000	49.516875
South Euclid-Lyndhurst City	107.400000	66.550000	107.400000	63.709511
Strongsville City	81.680000	41.850000	81.680000	41.838769
Warrensville Heights City	91.800000	64.190000	89.100000	61.447102
Westlake City	70.100000	37.310000	70.100000	37.258425
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	7.800000	5.923000	7.800000	5.907156
Cleveland Library	6.800000	6.335000	6.800000	6.328350
Cleveland Metroparks	2.750000	2.750000	1.850000	1.791705
Cleveland-Cuyahoga Port Authority	0.130000	0.114000	0.130000	0.109828
Cuyahoga Community College	3.100000	3.100000	3.100000	3.060605
Cuyahoga County Library	2.500000	2.500000	2.500000	2.500000
East Cleveland Library	7.000000	6.870000	7.000000	6.864371
Euclid Library	4.000000	4.000000	4.000000	4.000000
Lakewood Library	3.500000	2.516000	3.500000	2.504421
Rocky River Library	6.100000	5.085000	6.100000	5.071419
Shaker Heights Library	4.000000	4.000000	4.000000	4.000000
Westlake Library	2.800000	2.800000	2.800000	2.800000

(1) Information prior to 2011 is not available.

(2) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

2011	
Gross Rate	Effective Rate (2)
\$73.000000	\$49.383900
2.400000	2.041300
82.600000	41.503500
84.350000	44.129600
180.130000	86.453600
82.200000	48.334500
101.500000	55.420900
80.980000	40.077600
89.000000	50.783700
70.100000	36.769100
0.800000	0.800000
7.800000	5.710800
6.800000	6.221000
1.850000	1.735400
0.130000	0.103300
3.100000	3.023200
2.500000	2.500000
7.000000	6.428300
4.000000	4.000000
3.500000	2.375100
6.100000	5.052600
4.000000	4.000000
2.800000	2.800000

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
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
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
 2013 and 2012 (1)

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$122,909,780	0.46%
Key Center Properties	80,559,150	0.30
Southpark Mall, LLC	75,587,220	0.28
Beachwood Place LTD	74,960,210	0.28
Progressive Casualty, Inc.	62,112,390	0.23
Cleveland Financial Associates	51,485,990	0.19
Optima 1300, 1375, 55 Public Square	49,541,270	0.18
National City Center	47,617,030	0.18
Cleveland-Cuyahoga County Port Authority	41,278,420	0.15
Legacy Village Investors, LLC	36,879,200	0.14
Totals	<u>\$642,930,660</u>	<u>2.39%</u>
Total Real Property Assessed Valuation	<u>\$26,894,042,740</u>	

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$127,007,170	0.44%
Key Center Properties	83,619,320	0.29
Southpark Mall, LLC	65,745,660	0.23
Progressive Casualty, Inc.	63,628,920	0.22
Beachwood Place LTD	57,858,580	0.20
Optima 1300, 1375, 55 Public Square	52,289,190	0.18
National City Center	45,452,780	0.16
Legacy Village Investors, LLC	39,497,510	0.13
Hub North Point Properties	39,026,300	0.13
Toledo-Lucas County Port Authority	38,973,900	0.13
Totals	<u>\$613,099,330</u>	<u>2.11%</u>
Total Real Property Assessed Valuation	<u>\$29,098,596,030</u>	

(1) Information prior to 2012 is not available.

(2) County records show The Cleveland Clinic Foundation to have real property assessed valuation of \$408,436,105 and University Hospital to have real property assessed valuation of \$85,220,420. 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.

(2) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

*Ratio of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)(3)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2013	1,280,122	\$77,701,974,785	\$335,242,118	0.4314%	\$261.88
2012	1,280,122	83,932,106,323	360,321,785	0.4293	281.47
2011	1,280,122	84,059,739,122	308,739,556	0.3673	241.18
2010	1,280,122	83,541,467,297	313,981,182	0.3758	245.27
2009	1,393,978	93,969,888,954	321,458,000	0.3421	230.60
2008	1,393,978	93,395,502,034	173,500,000	0.1858	124.46
2007	1,393,978	98,049,295,053	188,814,000	0.1926	135.45
2006	1,393,978	88,816,540,036	208,194,000	0.2344	149.35
2005	1,393,978	88,664,209,980	224,861,000	0.2536	161.31
2004	1,393,978	87,805,039,866	241,445,000	0.2750	173.21

(1) 2010-2013 U.S. Bureau of Census, 2010 Census of Population
2004-2009 U.S. Bureau of Census, 2000 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the general obligation bond retirement 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	Notes	Capital Leases	OPWC Loans	Loans Payable
2013	\$335,242,118	\$427,434,477	\$5,100,000	\$372,101,958	\$813,314	\$5,245,266
2012	360,321,785	441,559,586	7,200,000	318,365,278	907,157	6,362,745
2011	308,739,556	464,266,354	9,300,000	120,082,346	938,438	7,462,108
2010	313,981,182	475,635,567	10,150,000	20,850,538	1,001,000	8,808,359
2009	321,458,000	93,025,000	10,000,000	24,490,000	1,065,000	6,740,000
2008	173,500,000	97,575,000	70,000,000	30,034,000	1,127,000	4,135,000
2007	188,814,000	101,905,000	0	33,114,000	1,189,000	5,595,000
2006	208,194,000	106,016,000	0	35,512,000	1,251,000	6,323,000
2005	224,861,000	109,950,000	0	31,911,000	0	5,752,000
2004	241,445,000	113,735,000	2,440,000	35,371,000	0	3,054,000

(1) Personal income and population are located on S32.

Source: Cuyahoga County Fiscal Office

Self Supporting Bonds	Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
	Notes	OPWC Loans	OWDA Loans			
\$3,515,000	\$0	\$398,251	\$12,566,125	\$1,162,416,509	2.17 %	\$908
3,765,000	0	476,631	13,140,331	1,152,098,513	2.15	900
4,195,000	0	580,557	12,467,416	928,031,775	1.73	725
4,610,000	0	685,755	8,186,373	843,908,774	1.57	659
5,015,000	0	9,575,000	0	471,368,000	1.02	338
5,400,000	0	8,545,000	0	390,316,000	0.85	280
5,780,000	0	6,991,000	0	343,388,000	0.74	246
6,145,000	0	4,590,000	0	368,031,000	0.80	264
6,505,000	0	4,694,000	0	383,673,000	0.83	275
2,250,000	5,950,000	4,729,000	0	408,974,000	0.89	293

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

	2013		2012	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	\$27,652,473,090	\$27,652,473,090	\$29,796,665,290	\$29,796,665,290
Debt Limitation	689,811,827	276,524,731	743,416,632	297,966,653
Total Outstanding Debt:				
General Obligation Bonds	310,730,000	310,730,000	330,105,646	330,105,646
Revenue Bonds	414,825,000	414,825,000	428,120,000	428,120,000
Bond Anticipation Notes	5,100,000	5,100,000	7,200,000	7,200,000
Loans Payable	6,058,580	6,058,580	7,269,902	7,269,902
Self Supporting Bonds	3,515,000	3,515,000	3,765,000	3,765,000
OPWC Enterprise Loans	398,251	398,251	476,631	476,631
OWDA Loans	12,566,125	12,566,125	13,140,331	13,140,331
Total	<u>753,192,956</u>	<u>753,192,956</u>	<u>790,077,510</u>	<u>790,077,510</u>
Exemptions:				
Jail Facilities General Obligation Bonds	84,148,000	84,148,000	87,188,646	87,188,646
Rock Hall General Obligation Bonds	3,795,000	3,795,000	4,440,000	4,440,000
Sewer General Obligation Bonds	604,000	604,000	606,000	606,000
Revenue Bonds	414,825,000	414,825,000	428,120,000	428,120,000
Bond Anticipation Notes	5,100,000	5,100,000	7,200,000	7,200,000
Self Supporting Bonds	3,515,000	3,515,000	3,765,000	3,765,000
OPWC Enterprise Loans	398,251	398,251	476,631	476,631
OWDA Loans	12,566,125	12,566,125	13,140,331	13,140,331
Debt Service Fund Balance	<u>24,475,732</u>	<u>24,475,732</u>	<u>26,423,801</u>	<u>26,423,801</u>
Total	<u>549,427,108</u>	<u>549,427,108</u>	<u>571,360,409</u>	<u>571,360,409</u>
Net Debt	<u>203,765,848</u>	<u>203,765,848</u>	<u>218,717,101</u>	<u>218,717,101</u>
Total Legal Debt Margin	<u>486,045,979</u>	<u>72,758,883</u>	<u>524,699,531</u>	<u>79,249,552</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>70.46%</u>		<u>70.58%</u>	

(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	683,811,827	737,416,632
	<u>689,811,827</u>	<u>743,416,632</u>

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

Source: Cuyahoga County Office of Budget and Management

2011		2010	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
\$29,826,341,040	\$29,826,341,040	\$29,633,695,230	\$29,633,695,230
744,158,526	298,263,410	739,342,381	296,336,952
284,613,843	284,613,843	301,781,949	301,781,949
450,180,000	450,180,000	461,360,000	461,360,000
9,300,000	9,300,000	10,150,000	10,150,000
8,400,546	8,400,546	9,809,359	9,809,359
4,195,000	4,195,000	4,610,000	4,610,000
580,557	580,557	685,755	685,755
12,467,416	12,467,416	8,186,373	8,186,373
<u>769,737,362</u>	<u>769,737,362</u>	<u>796,583,436</u>	<u>796,583,436</u>
67,513,813	67,513,813	70,244,437	70,244,437
5,050,000	5,050,000	5,625,000	5,625,000
365,000	365,000	540,000	540,000
450,180,000	450,180,000	461,360,000	461,360,000
9,300,000	9,300,000	10,150,000	10,150,000
4,195,000	4,195,000	4,610,000	4,610,000
580,557	580,557	685,755	685,755
12,467,416	12,467,416	8,186,373	8,186,373
21,830,269	21,830,269	20,487,187	20,487,187
<u>571,482,055</u>	<u>571,482,055</u>	<u>581,888,752</u>	<u>581,888,752</u>
<u>198,255,307</u>	<u>198,255,307</u>	<u>214,694,684</u>	<u>214,694,684</u>
<u>545,903,219</u>	<u>100,008,103</u>	<u>524,647,697</u>	<u>81,642,268</u>
<u>73.36%</u>		<u>70.96%</u>	
	3,000,000		3,000,000
	3,000,000		3,000,000
	<u>738,158,526</u>		<u>733,342,381</u>
	<u>744,158,526</u>		<u>739,342,381</u>

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2013

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$335,242,118	100.00 %	\$335,242,118
Revenue Bonds	427,434,477	100.00	427,434,477
Loans	6,058,580	100.00	6,058,580
Bond Anticipation Notes	5,100,000	100.00	5,100,000
Capital Leases	372,101,958	100.00	372,101,958
<i>Total County</i>	<u>1,145,937,133</u>		<u>1,145,937,133</u>
Overlapping			
All Cities wholly within County	901,352,768	100.00	901,352,768
All Villages wholly within County	31,875,233	100.00	31,875,233
All Townships wholly within County	1,855,000	100.00	1,855,000
All School Districts (S.D.) wholly within County	811,540,621	100.00	811,540,621
Regional Transit Authority (RTA)	116,450,000	100.00	116,450,000
Strongsville, City S.D.	83,817,090	99.78	83,632,692
Olmstead Falls City S.D.	17,166,972	96.48	16,562,695
Chagrin Falls Exempted Village S.D.	21,544,521	63.17	13,609,674
<i>Total Overlapping</i>	<u>1,985,602,205</u>		<u>1,976,878,683</u>
Total Applicable to Cuyahoga County	<u><u>\$3,131,539,338</u></u>		<u><u>\$3,122,815,816</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 2013 tax year, 2014 collection.

Source: Cuyahoga County Fiscal Office

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Cuyahoga County, Ohio

Demographic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Population Density (Persons/Sq Mi.)</u>
2013	1,280,122	\$53,648,632,898	\$41,909	2,793.2
2012	1,280,122	53,648,632,898	41,909	2,793.2
2011	1,280,122	53,648,632,898	41,909	3,168.6
2010	1,280,122	53,648,632,898	41,909	3,168.6
2009	1,393,978	46,129,519,976	33,092	3,450.4
2008	1,393,978	46,129,519,976	33,092	3,450.4
2007	1,393,978	46,129,519,976	33,092	3,450.4
2006	1,393,978	46,129,519,976	33,092	3,450.4
2005	1,393,978	46,129,519,976	33,092	3,450.4
2004	1,393,978	46,129,519,976	33,092	3,450.4

(1) 2010-2013 U.S. Bureau of Census, 2010 Census of Population
2004-2009 U.S. Bureau of Census, 2010 Census of Population

(2) Computation of per capita personal income multiplied by population

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

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (3)

<u>Cuyahoga</u>	<u>Ohio</u>	<u>US</u>
7.2%	6.6%	6.5%
6.6	7.2	8.1
8.0	8.6	8.9
8.6	9.6	9.4
9.0	10.2	9.3
7.1	6.5	5.8
6.1	5.6	4.6
5.5	5.4	4.6
5.9	5.9	5.1
6.3	6.1	5.5

Cuyahoga County, Ohio
Ten Largest Employers
Current Year and Eight Years Ago (1)

2013			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	33,000	5.40%
University Hospitals Health System	Health care provider	15,123	2.47
U.S. Office of Personnel Management	Federal government	14,839	2.43
Giant Eagle	Grocery store chain	10,398	1.70
Progressive Corporation	Insurance and financial company	8,766	1.43
State of Ohio	State government	7,768	1.27
Cuyahoga County	County government	7,709	1.26
U.S. Postal Service	U.S. postal service	7,565	1.24
Group Management Services, Inc.	Professional employer organization	7,403	1.21
City of Cleveland	Municipal government	7,061	1.16
Total		<u>119,632</u>	<u>19.57%</u>
Total County Civilian Workforce (2)		<u>611,400</u>	

2005 (1)			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	27,755	4.23%
University Hospitals Health System	Health care provider	16,611	2.53
U.S. Office of Personnel Management	Federal government	9,916	1.51
Cuyahoga County	County government	9,142	1.39
Progressive Corporation	Insurance and financial products	9,017	1.38
City of Cleveland	Municipal government	8,136	1.24
Cleveland Municipal School District	Public school district	7,472	1.14
KeyCorp	Financial services	6,397	0.98
National City Corporation	Financial services	6,051	0.92
MetroHealth System	Health care provider	5,503	0.85
Total		<u>106,000</u>	<u>16.17%</u>
Total County Civilian Workforce (2)		<u>655,600</u>	

(1) Information Prior to 2005 is not available.

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

Source: Crain's Cleveland Business, September 2013

Cuyahoga County, Ohio
County Government Employees
Last Three Years (1)

	2013	2012	2011
General Government			
Office of the County Executive	10	13	13
Communications Office	4	0	0
Human Resources	41	34	24
County Administrative Divisions	0	0	3
Fiscal Office	301	312	321
Information Technology	88	95	89
Public Works Facilities Management	286	268	302
County Sheriff	160	177	175
Employee Health and Wellness	6	6	6
County Council	19	19	16
Inspector General	8	6	2
Internal Audit	4	1	0
Human Resources Commission	3	2	0
Board of Elections	128	170	125
Board of Revision	47	40	20
Justice and Public Safety			
Law Department	15	10	3
Fiscal Office	0	2	73
County Sheriff	1,023	994	995
Public Safety and Justice Services	42	40	48
Clerk of Courts	114	143	157
County Medical Examiner	78	74	82
Cuyahoga Support Enforcement Agency	302	319	341
Health and Human Services Office of Reentry	5	6	2
County Prosecutor	319	339	328
Court of Common Pleas	458	461	448
Domestic Relations Court	76	71	69
Juvenile Court	478	485	468
Probate Court	74	74	72
8th District Court of Appeals	0	2	6
County Law Library Resource Board	3	3	3
Public Defender	94	97	97
Development			
Development	10	9	9
Regional Collaboration	2	2	1
Information Technology	4	3	2
Office of Homeless Services	0	0	2
County Planning Commission	15	16	17
Soil and Water Conservation	9	9	8
Social Services			
Human Resources	11	11	10
Information Technology	35	0	0
Office of Health and Human Services	11	12	20
Children and Family Services	793	788	819
Senior and Adult Services	158	166	208
Employment and Family Services	709	735	722
Cuyahoga Support Enforcement Agency	2	2	0
Early Childhood Invest in Children	7	8	8
Family and Children First Council	9	9	10
Office of Homeless Services	5	4	2
Workforce Development	13	14	15
County Board of Developmental Disabilities	1,139	1,210	1,242
Veterans Service Commission	31	31	34

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Health and Safety			
Public Works Facilities Management	11	12	13
Public Safety and Justice Services	42	43	38
Public Works			
Facilities Management	11	15	18
County Road and Bridge	129	141	161
Sanitary Engineer	112	114	108
County Airport	7	10	12
Solid Waste Management District	6	6	6
Miscellaneous			
Workers Compensation Retrospective	2	2	2
Soldiers' and Sailors' Monument	2	3	3
TOTALS	<u>7,471</u>	<u>7,638</u>	<u>7,778</u>

Note: Employees (full and part-time) are presented at Full-time
Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Information prior to 2011 is not available.

Source: Cuyahoga County Office of Budget and Management

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Two Years (1)

	2013	2012
<i>Government Activities</i>		
General Government		
Legislative and Executive		
Vehicles	7	7
Square footage utilization	494,381	494,381
Board of Elections voting machines	1,847	1,849
Judicial		
Vehicles	128	123
Square footage utilization	3,346,047	3,346,047
Public Works		
Number of Bridges	196	194
Miles of Roads	22.00	22.03
Vehicles	129	132
Square footage utilization	117,459	117,459
Health and Safety		
Vehicles	11	11
Square footage utilization	33,247	33,247
Social Services		
Vehicles	12	12
Square footage utilization	587,283	587,283
Community Development		
Vehicles	3	3
Square footage utilization	49,127	49,127
<i>Business-Type Activities</i>		
Sanitary Engineer		
Miles of sewer line operated	1,240	1,180
Force main miles operated	21	16
Wastewater treatment plants operated	2	4
Pump stations	51	47
Vehicles	74	73
Square footage utilization	55,330	55,330
County Airport		
Vehicles	9	9
Square footage utilization	250,000	250,000
Number of Hangars	75	94
Huntington Garage		
Square footage utilization	968,000	968,000

(1) Information prior to 2012 is not available.

Source: Public Works

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

	2013	2012	2011	2010
Government Activities				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	71,089	77,024	78,843	N/A
Number of Tax Foreclosures	1,571	1,956	2,414	2,372
Board of Elections				
General Election Ballots Cast on Election Day	167,333	356,093	241,632	214,994
General Election Absentee Ballots Cast	89,566	263,829	130,413	199,945
Judicial				
Juvenile Court				
Number of Youth Supervised	1,367	1,550	1,716	1,856
Average Daily Population in Secure Detention	144	116	129	125
Clerk of Courts				
Number of Civil and Domestic Cases Filed	29,038	30,734	32,769	35,523
Number of Criminal Cases Filed	12,374	12,209	13,404	14,571
Court of Common Pleas				
Number of Civil Cases Disposed	29,040	33,323	36,945	36,521
Number of Criminal Dispositions	13,178	14,856	15,435	16,486
Medical Examiner				
Number of Investigations	2,258	2,442	2,673	3,274
Probate Court				
Number of New Filings	12,809	13,161	11,302	11,340
Public Defender				
Number of Municipal Intake Cases	37,130	37,320	43,657	46,962
Prosecutor				
Number of Dispositions	11,533	13,020	14,099	15,003
Sheriff				
Average Daily Population in County Jail	2,030	2,090	2,097	2,080
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	568	776	1,085	1,045
Dog Warden				
Number of Animals Adopted	1,071	1,294	1,275	1,205
Health and Safety				
Dog and Kennel				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	17,624	52,462	43,045	46,954
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	758,962	756,952	800,000	795,608
Social Services				
Children and Family Services				
Adoptive Finalizations	132	141	159	169
Number of Children in Agency Foster Homes	235	726	337	380
Number of Adoption Application Submitted	107	108	140	450
Senior and Adult Services				
Number of Service Unit Hours	329,166	277,342	264,743	281,529
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	9,785	8,816	8,643	7,543
Number of Approvals for Financial Assistance	8,095	7,865	7,361	5,963
Employment and Family Services				
Number of Earned Income Tax Credits Filed	8,095	7,865	7,361	5,963
Community Development				
Investment in Economic Development Projects	\$13,800,982	\$10,696,000	\$17,520,106	\$12,729,300

(continued)

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

<i>Business-Type Activities</i>	2013	2012	2011	2010
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,489,817	1,676,811	1,093,915	799,000
Number of Feet of Sewer Lines Cleaned	1,690,945	1,688,372	1,302,340	1,745,180
Airport				
Number of Takeoffs and Landings	33,421	34,476	34,642	43,104

(1) Information prior to 2010 is not available.

Sources: Various Cuyahoga County Departments

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Dave Yost • Auditor of State

CUYAHOGA COUNTY FINANCIAL CONDITION

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
OCTOBER 07, 2014