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Cuyahoga County

(Federal Entity Identification
Number 34-6000-817)

**Report on Expenditures of Federal Awards
in Accordance With OMB Circular A-133**

for the year ended December 31, 1999

Cuyahoga County

**(Federal Entity Identification
Number 34-6000-817)**

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in Accordance With OMB Circular A-133**

for the year ended December 31, 1999



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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To County Auditor and Board of County Commissioners
Cuyahoga County, Ohio 44113:

We have reviewed the Independent Auditor's Report of Cuyahoga County, prepared by PricewaterhouseCoopers LLP, for the audit period January 1, 1999 to December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Cuyahoga County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

December 15, 2000

Cuyahoga County
Report On Expenditures Of Federal Awards In
Accordance With OMB Circular A-133
for the year ended December 31, 1999

TABLE OF CONTENTS

		<u>Pages</u>
PART I	REPORTS ON COMPLIANCE AND ON THE INTERNAL CONTROL STRUCTURE	
	Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
	Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.....	3-4
PART II	SUPPLEMENTAL FINANCIAL INFORMATION	
	Schedule of Expenditures of Federal Awards for the year ended December 31, 1999.....	5-11
	Notes to Schedule of Expenditures of Federal Awards	12
PART III	SCHEDULE OF FINDINGS AND QUESTIONED COSTS	
	Section I - Summary of Auditor's Results	13
	Section II - Financial Statement Findings	13
	Section III – Summary of Current Year Findings and Questioned Costs.....	14-18
	Section IV - Summary of Prior Year Findings	19

**REPORTS ON COMPLIANCE
AND ON THE INTERNAL CONTROL STRUCTURE**

**Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of
Financial Statements Performed In Accordance
With *Government Auditing Standards***

The County Auditor and Board of County Commissioners
Cuyahoga County, Ohio 44113:

We have audited the financial statements of Cuyahoga County (the "County") as of and for the year ended December 31, 1999, and have issued our report thereon dated June 8, 2000. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of the County in a separate letter dated June 8, 2000.

This report is intended solely for the information and use of County officials and federal awarding agencies and pass-through entities and is not intended to be and should to be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

June 8, 2000

**Report On Compliance With Requirements Applicable
To Each Major Program And Internal Control Over
Compliance In Accordance With OMB Circular A-133**

The County Auditor and Board of County Commissioners
Cuyahoga County, Ohio 44113:

Compliance

We have audited the compliance of Cuyahoga County (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 99-1 through 99-3.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control regarding compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal programs in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on the internal control regarding compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control regarding compliance and its operation which we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the County as of and for the year ended December 31, 1999 and have issued our report thereon dated June 8, 2000. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of County officials and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

June 8, 2000

SUPPLEMENTAL FINANCIAL INFORMATION

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
PASS-THROUGH OHIO DEPARTMENT OF EDUCATION					
FOOD DISTRIBUTION	10.550	N/A	N/A	N/A	\$ 8,924
Subtotal 10.550					8,924
NATIONAL SCHOOL LUNCH PROGRAM	10.555	IRN 66563	N/A	N/A	128,569
NATIONAL SCHOOL LUNCH PROGRAM	10.555	IRN 66563	N/A	N/A	131,653
TOTAL U.S. DEPARTMENT OF AGRICULTURE EXPENDITURES					260,222
269,146					
 <u>U.S. DEPARTMENT OF EDUCATION</u>					
PASS-THROUGH OHIO DEPARTMENT OF EDUCATION					
CCBMR TITLE VI-B SCHOOL AGE GRANT	84.027	066563-6B-SF-00P	07/01/99-12/31/99	392,522	213,984
CCBMR FY99 TITLE VI-B SCHOOL AGE	84.027	066563-6B-SF-99P	07/01/98-06/30/99	342,592	127,035
Subtotal 84.027					341,019
CCBMR TITLE VI-B PRESCHOOL GRANT	84.173	066563-PG-SI-2000P	07/01/99-08/31/00	111,748	56,110
CCBMR FY99 TITLE VI-B PRESCHOOL	84.173	066563-PG-SI-99P	07/01/98-06/30/99	111,540	57,414
Subtotal 84.173					113,524
FY99 TITLE VI-B INNOVATIVE EDUCATION	84.298	066563-C2-SI-99	07/01/98-09/30/99	2,202	2,202
Subtotal 84.298					2,202
 <u>OFFICE FOR REHABILITATIVE SERVICES-</u>					
PASS-THROUGH OHIO DEPARTMENT OF REHABILITATION SERVICES COMMISSION					
ORSC GRANT	84.126	TITLE 1	10/01/97-09/30/98	1,400,000	0
ORSC GRANT	84.126	TITLE 1	10/01/98-09/30/99	1,143,829	741,634
ORSC	84.126	TITLE 1	N/A	N/A	332,349
Subtotal 84.126					1,073,983
 <u>OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY EDUCATION</u>					
PASS-THROUGH OHIO DEPARTMENT OF ALCOHOL AND DRUG ADDICTION SERVICES					
DRUG FREE SCHOOLS	84.186	N/A	N/A	N/A	540,201
PROJECT SAFE	84.186	N/A	N/A	N/A	85,693
Subtotal 84.186					625,894
TOTAL U.S. DEPARTMENT OF EDUCATION EXPENDITURES					2,156,622
 <u>U.S. DEPARTMENT OF ENERGY</u>					
PASS-THROUGH OHIO DEPARTMENT OF DEVELOPMENT					
HOME WEATHERIZATION ASSISTANCE PROGRAM	81-042	D-97-109	04/01/97-03/31/98	349,999	7,498
HOME WEATHERIZATION ASSISTANCE PROGRAM	81-042	D-98-109	04/01/98-12/31/99	349,999	110,537
HOME WEATHERIZATION ASSISTANCE PROGRAM	81-042	D-99-109	04/01/99-12/31/00	349,999	227,764
Subtotal 81.042					345,799
STRIPPER	MDL-378	N/A		64,271	0
STRIPPER	MDL-378	N/A		148,603	19,399
STRIPPER	MDL-378	N/A		245,643	128,366
TOTAL U.S. DEPARTMENT OF ENERGY EXPENDITURES					147,765
					493,564

See Accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>					
PASS-THROUGH OHIO DISASTER SERVICES					
EMERGENCY MANAGEMENT	83.303	34-6000.817	N/A	N/A	570,511
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY EXPENDITURES					570,511
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
HIV - CLUSTER:					
RYAN WHITE HIV/AIDS SUPPLEMENTAL	93.914	BRH-890045-010	05/08/96-05/07/97	66,666	0
RYAN WHITE HIV/AIDS SUPPLEMENTAL	93.914	BRH-890045-02-0	05/08/97-02/28/98	586,589	7,226
RYAN WHITE HIV EMERGENCY RELIEF PROJECT	93.914	BRH-890045-03-0	03/01/98-02/28/98	2,459,443	1,177,791
RYAN WHITE TITLE I HIV/AIDS EMERGENCY SERVICE PROG	93.914	H89-HA-00045-04	03/01/99-02/29/00	2,933,058	2,011,283
POST TANF TRACKING GRANT	93-914	98ASPE-305A	09/20/98-02/20/00	250,000	95,811
Subtotal 93.914					3,292,111
RYAN WHITE HIV/AIDS GRANT	93.915	BRX-630045-96-0	05/30/96-05/02/97	402,911	0
RYAN WHITE HIV/AIDS GRANT - FORMULA	93.915	BRX-630045-97-0	05/03/97-02/28/98	1,290,924	16,895
Subtotal 93.915					16,895
PASS-THROUGH OHIO DEPARTMENT OF DEVELOPMENT					
HOME WEATHERIZATION ASSISTANCE PROGRAM	93.568	H-97-109	04/01/97-03/31/98	347,406	4,439
HOME WEATHERIZATION ASSISTANCE PROGRAM	93.568	H-98-109	04/01/98-12/31/99	289,880	53,903
HOME WEATHERIZATION ASSISTANCE PROGRAM	93.568	H-99-109	04/01/99-12/31/00	311,620	184,471
Subtotal 93.568					242,813
PASS-THROUGH OHIO DEPARTMENT OF MENTAL RETARDATION					
TITLE XX	93.667	MR-18-01	N/A	N/A	1,420,669
TITLE XX	93.667	MH12	N/A	N/A	1,708,272
Subtotal 93.667					3,128,941
PASS-THROUGH OHIO DEPARTMENT OF MENTAL HEALTH SERVICES					
HEALTH BLOCK GRANT	93.958	MH12	N/A	N/A	617,368
Subtotal 93.958					617,368
PASS-THROUGH OHIO DEPARTMENT OF ALCOHOL AND ADDICTION SERVICES					
HEALTH BLOCK GRANT	93.959	MH12	N/A	N/A	4,715,406
HIV	93.959	MH12	N/A	N/A	729,024
UMADOP-Federal Flow Through	93.959	MH12	N/A	N/A	376,320
WOMEN'S 15%	93.959	MH12	N/A	N/A	951,726
Subtotal 93.959					6,772,476
TARGET CITIES	93.196	N/A	N/A	N/A	5,044,993
Subtotal 93.196					5,044,993
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES EXPENDITURES					19,115,597

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT COMMUNITY PLANNING AND DEVELOPMENT					
CDBG CONTRACT YEAR 20	14.218	B-94-UC-39-0001	06/01/94-05/31/95	3,709,000	0
CDBG-CONTRACT YEAR 21 FY95	14.218	B-95-UC-39-0001	06/01/95-05/31/96	3,507,000	18,263
TRANSITIONAL HOUSING GRANT FY 95	14.218	OHTH88-306-01	01/01/96-12/31/98	35,826	0
CDBG CONTRACT YEAR 22 1996	14.218	B-96-UC-39-0001	06/01/96-05/31/97	3,414,000	40,102
CDBG-CONTRACT YEAR 23 1997	14.218	B-97-UC-39-0001	06/01/97-05/31/98	3,314,000	1,031,469
CDBG CONTRACT YEAR 24, 1998	14.218	B-98-UC-39-0001	06/01/98-05/31/99	3,821,824	3,670,739
CDBG CONTRACT YEAR 25, 1999	14.218	B-99-UC-39-0001	06/01/99-05/31/00	4,706,920	1,198,701
Subtotal 14.218					5,959,274
CDBG-BELLEFAIRE SPECIAL PURPOSE	14.227	OH12SPG37	02/01/94-02/01/96	2,000,000	0
Subtotal 14.227					0
EMERGENCY SHELTER FY97	14.231	S-97-UC-39-0001	06/01/97-05/31/98	89,000	4,450
EMERGENCY SHELTER FY98	14.231	S-98-UC-39-0001	06/01/98-05/31/99	127,000	112,985
EMERGENCY SHELTER FY99	14.231	S-99-UC-39-0001	06/01/99-05/31/00	115,000	5,750
Subtotal 14.231					123,185
HUD SUPPORTIVE HOUSING	14.235	OH16195-0058	07/01/95-08/01/98	1,297,843	64,134
SUPPORTIVE HOUSING ADMIN. FY95	14.235	OH16B95-0775	12/01/95-12/31/00	2,440,065	1,447,331
SHP-SALVATION ARMY	14.235	OH98B109200-004	04/01/97-12/31/01	983,394	180,782
SHP- CLEVELAND WOMEN, INC	14.235	OH16B-98-0202	04/01/97-12/31/01	844,207	293,655
SHP - MENTAL HEALTH SERV	14.235	OH16B-98-0203	04/01/97-12/31/01	1,225,021	442,666
CMHA WILLSON TOWER-SUPP. HOUSING PROG	14.235	OH16B98-0206	07/01/97-12/31/02	1,187,088	212,921
CMHA KING KENNEDY PROJECT-SUPP HOUSING PROG	14.235	OH16B98-0208	07/01/97-12/31/02	549,203	181,099
CUYAHOGA COUNTY SUPPORTIVE HOUSING PROG	14.235	OH16B98-0202	08/01/98-05/31/02	872,485	300,596
CUYAHOGA COUNTY SUPP. HOUSING DEMON. PROG	14.235	OH16B98-0204	08/01/98-05/31/02	53,469	20,050
HITCHCOCK CENTER SUPPORTIVE HOUSING	14.235	OH16B98-0213	08/01/98-05/31/02	741,640	217,397
MENTAL HEALTH SERVICES	14.235	OH-16B-97-0214	08/01/98-05/31/02	499,567	86,312
FAMILY TRANSITIONAL HOUSING SUPP. HOUSING	14.235	OH16B98-0216	08/01/98-05/31/02	248,448	87,968
LKWD CHRISTIAN SERVICE CENTER	14.235	OH-16B-97-0218	08/01/98-05/31/02	145,950	33,146
HUD SUPPORTIVE HOUSING FY98	14.235	OH-16B-80-2006	02/01/99-01/31/01	111,542	89,989
DEPT OF S&A-OFFICE OF HOMELES	14.235	OH-16B-80-2003	07/01/99-06/30/02	1,622,703	181,426
DSAS PASS PROGRAM	14.235	OH-16B-80-2001	10/15/99-12/31/03	1,536,164	49,946
Subtotal 14.235					3,889,418
SHELTER PLUS CARE	14.238	OH16C93-1155	09/01/94-08/31/99	9,995,460	3,290,485
SHELTER PLUS CARE-TRA-1996	14.238	OH16C96-0201	03/01/97-12/31/03	4,402,320	1,107,291
EDEN, INC	14.238	OH-16C-97-0211	08/01/98-05/31/04	1,659,300	660,325
Subtotal 14.238					5,058,101
C. D. HOME GRANT YEAR 18	14.239	M-92-UC-39-0216	06/01/92-05/31/96	1,612,000	28,805
HOME FY93	14.239	M-93-UC-39-0216	06/01/93-05/31/97	1,463,000	86,292
CDBG-HOME FY94	14.239	M-94-DC-39-0216	06/01/94-05/31/98	1,926,000	249,739
CDBG-HOME FY95	14.239	M-95-DC-39-0216	06/01/95-05/31/99	2,049,000	314,059
HOME 1996	14.239	M-96-DC-39-0216	06/01/96-12/31/00	8,908,000	173,150
HOME 1997	14.239	M-97-DC-39-0216	06/01/97-05/31/01	2,153,000	579,249
HOME 1998	14.239	M-98-DC-39-0216	06/01/98-05/31/02	2,440,244	581,916
HOME 1999	14.239	M-99-DC-39-0216	06/01/99-05/31/03	2,527,000	286,473
Subtotal 14.239					2,299,683
C. D. HOPE AFFORDABLE HOUSING 92	14.240	J-3-92-OH009-1-A	06/01/92-05/31/93	480,000	0
Subtotal 14.240					0
YOUTHBUILD GRANT	14.243	Y-1998-IM-OH-0030	12/08/98-12/31/00	350,000	135,543
Subtotal 14.243					135,543

COUNTY OF CUYAHOGA, OHIO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
INNOVATIVE HOMELESS SERVICES	14.245	OH16195-0058	09/01/95-12/31/97	959,217	27,109
<i>Subtotal 14.245</i>					<u>27,109</u>
HUD SECTION 108	14.246	B-94-UC-39-0001	06/01/98-12/31/04	10,000,000	0
SPECIAL INITIATIVE GRANT-PROJECT EAST	14.246	B-98-SP-OH-0086	08/14/98-07/31/03	500,000	143,317
<i>Subtotal 14.246</i>					<u>143,317</u>
LEAD BASED PAINT	14.900	OHLHC0099-98	03/01/98-02/29/01	781,554	96,585
<i>Subtotal 14.900</i>					<u>96,585</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					17,732,215
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<u>OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, JUVENILE JUSTICE AND DELINQUENCY PREVENTION ALLOCATION TO THE STATES -</u>					
PASSED THROUGH THE OFFICE OF CRIMINAL JUSTICE SERVICES					
PROSECUTOR-JUVENILE ACC INC GRANT	16.523	98-JB-004-A082	03/01/99-02/29/00	121,300	0
VERTICAL PROSECUTION - JAIBG	16.523	98-JB-004-A082	01/01/99-10/01/01	120,000	64,584
<i>Subtotal 16.523</i>					<u>64,584</u>
OHIO JUV ACCOUNTABILITY INC BLOCK GRANT	16.540	98-JB-D13-A053	01/01/99-12/31/99	355,840	171,994
FY 98 JDP ADMIN	16.540	98-JJ-ADM-0320	04/01/99-03/31/00	15,000	7,172
JUVENILE JUSTICE BLOCK GRANT FY98	16.540	98-JJ-RPU-0785	01/01/99-09/30/00	287,174	144,099
JDP BLOCK GRANT FY95	16.540	95-0735	10/01/95-09/30/96	288,321	0
JDP BLOCK GRANT FY96	16.540	96-JJ-RPU-0765	10/01/95-09/30/98	275,810	32,616
JDP BLOCK GRANT FY98	16.540	97-JJ-RPU-0775	10/01/96-09/30/99	270,146	56,222
YOUTH VIOLENCE PROGRAM 98	16.540	97-JJ-IN4-0144	01/01/98-12/31/98	59,494	(5,437)
FY96 JUVENILE JUSTICE TITLE V BLOCK GRANT	16.540	96-JV-T50-5008	01/01/98-12/31/99	127,848	28,333
JDP - EAST CLEVELAND FOCUS PROGRAM	16.540	97-JV-RPU-0776	10/01/96-09/30/99	103,760	93,604
FY97 JDP ADMINISTRATION GRANT	16.540	97-JJ-ADM-0320	04/01/98-03/31/99	15,000	5,213
<i>Subtotal 16.540</i>					<u>533,818</u>
<u>OFFICE OF JUSTICE PROGRAMS</u>					
PASS-THROUGH OHIO ATTORNEY GENERAL'S OFFICE					
BOOT CAMP FOR JUVENILE OFFENDERS	16.541	91-MU-CX-K004	09/15/91-03/14/93	779,001	0
<i>Subtotal 16.541</i>					<u>0</u>
CRIMINAL HISTORY PILOT PROJECT	16.550	31-6402047	10/01/91-12/31/95	150,000	0
<i>Subtotal 16.550</i>					<u>0</u>
CRIMINAL HISTORY UPGRADE	16.554	95-DG-G01-7430	07/31/98-09/30/98	69,376	19,472
<i>Subtotal 16.554</i>					<u>19,472</u>
VICTIM IMPACT RESTITUTION	16.575	87-BD-DO2-5428	06/01/88-03/01/89	9,997	0
FELONY COORDINATOR	16.575	97VAGENE 060	10/01/96-09/30/97	153,755	115
<i>Subtotal 16.575</i>					<u>115</u>

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
OFFICE OF JUSTICE PROGRAMS					
DRUG CONTROL AND SYSTEM IMPROVEMENT ACT-					
PASSED THROUGH THE OFFICE OF CRIMINAL JUSTICE SERVICES					
NARCOTICS CONTROL BLOCK GRANT	16.579	98-DG-RPU-0787	12/03/96-11/30/97	1,509,291	601,096
FY 98 EDWARD BYRNE MEMORIAL ADMINISTRATION	16.579	98-DG-ADM-7431	04/01/99-03/31/00	70,000	34,625
CHILDREN WHO WITNESS VIOLENCE	16.579	98-DG-DO2-7472	01/01/99-12/31/99	64,382	61,273
PRETRIAL DIV PROG 95	16.579	94-DG-EO1-7442	01/01/95-12/31/95	96,679	0
DRUG PROSECUTION PROGRAM 1998	16.579	97-DG-EO3-7425	12/01/97-11/30/98	175,635	0
DRUG PROSECUTION 1998	16.579	98-DG-EO1-7425	12/01/98-11/30/99	139,392	139,392
SEX OFFENDER PROG 95	16.579	94-DG-EO3-7435	01/01/95-12/31/95	39,360	0
BYRNE MEMORIAL BLOCK GRANT 95-96	16.579	95-DG-RPU-0757	10/01/95-12/31/96	1,680,729	272
BATTERER'S INTERVENTION	16.579	95-DG-PO2-7444	10/01/94-09/30/97	125,717	0
FELONY VICTIM ASSIST.	16.579	95-DG-PO2-7445	10/01/94-09/30/97	76,500	0
FY96 VICTIM RESTITUTION PROJECT	16.579	95-DG-PO2-7446	01/01/96-12/31/96	71,590	0
PRETRIAL DIVERSION 96	16.579	95-DG-EO1-7442	01/01/96-12/31/96	96,679	0
BYRNE MEMORIAL BLOCK GRANT FY96	16.579	96-DG-RPU-0767	10/01/95-09/30/98	1,634,674	124,446
BATTERER'S INTERVENTION CCB FY96	16.579	97-DG-PO2-7444	07/01/96-06/30/97	313,455	(1,316)
FELONY VICTIM ASSISTANCE 97	16.579	96-DG-DO2-7445	01/01/97-12/31/97	57,375	0
BATTERER'S INTERVENTION PROJECT 97	16.579	96-DG-PO2-7444	01/01/97-12/31/97	94,288	(666)
FY 99 AGGRESSION CONTROL TRAINING PROGRAM	16.579	98-DG-PO2-7467	01/01/99-12/31/99	94,500	88,534
FY 99 EDUCATION AND EMPLOYMENT	16.579	98-DG-PO2-7407	01/01/99-12/31/99	123,803	104,635
FORENSIC TRAINING PROGRAM	16.579	96-DG-GO3-7455	10/01/95-09/30/98	58,858	0
SEX OFFENDERS PROGRAM	16.579	96-DG-PO2-7435	01/01/97-12/31/97	29,520	0
ELECTRONIC IMAGING - CORONER	16.579	94-DG-GO2-7462	01/01/97-09/30/97	4,183	0
DRUG PROSECUTION 1997	16.579	96-DG-EO3-7425	12/01/96-11/30/97	209,088	0
VICTIM RESTITUTION PROJECT	16.579	96-DG-PO2-7446	01/01/97-12/31/97	48,892	0
PRE-TRIAL DIVERSION 1998	16.579	97-DG-EO1-7442	01/01/98-12/31/98	72,509	61
PRE-TRIAL DIVERSION 1997	16.579	97-DG-EO1-7442	01/01/97-12/31/97	72,509	0
YDC THERAPEUTIC COMMUNITY	16.579	96-RS-SAT-103	10/01/97-09/30/98	166,082	5,986
EDUCATION & EMPLOYMENT GRANT 98	16.579	97-DG-PO2-7407	01/01/98-12/31/98	123,803	18,984
BATTERER'S INTERVENTION PROJECT 98	16.579	97-DG-PO2-7444	01/01/98-12/31/98	94,288	577
FY97 BYRNE MEMORIAL BLOCK GRANT	16.579	97-DG-RPU-0777	10/01/97-09/30/99	1,766,018	230,203
FELONY VICTIM ASSISTANCE 98	16.579	97-DG-DO2-7445	01/01/98-12/31/98	48,195	(611)
FY 99 FELONY VICTIM ASSISTANCE	16.579	98-DG-DO2-7445	01/01/99-12/31/99	38,250	33,127
C3 JIS PLANNING GRANT	16.579	95-RU-NCH-9030	10/01/97-09/30/98	88,338	231
BYRNE - DAY REPORTING FY98	16.579	97-DG-PO3-7443	12/31/97-12/31/98	225,820	(12,268)
BYRNE - CASEFLOW MANUAL	16.579	97-DG-GO3-7404	01/01/98-12/31/98	45,000	27,103
FORENSIC TRAINING - BYRNE MEMORIAL	16.579	98-DG-GO3-7455	01/01/98-12/31/98	58,828	10,687
FORENSIC TRAINING FY98	16.579	98-DG-GO3-7455	01/01/99-12/31/99	49,415	38,583
COGNITIVE EDUCATION PROJ FY 98	16.579	97-DG-GO2-7400	01/01/98-12/31/98	46,044	4,267
COGNITIVE EDUCATION PROJ FY98	16.579	98-DG-GO2-7400	01/01/99-12/31/99	46,044	35,869
VICTIM RESTITUTION PROJECT FY 98	16.579	97-DG-DO2-7446	01/01/98-12/31/98	45,102	135
VICTIM RESTITUTION	16.579	98-DG-DO2-7446	01/01/99-12/31/99	46,044	35,718
POLYGRAPH TRAINING PROJECT	16.579	97-DG-GO3-7403	01/01/98-12/31/98	6,788	0
C3JIS PLANNING	16.579	96-97-DGGD1-7471	01/01/99-12/31/99	150,000	137,162
DV TRACKING/ CONTROL	16.579	98-DG-PO2-7469	01/01/99-12/31/99	93,198	56,800
FY 97 BYRNE MEMORIAL ADMINISTRATION GRANT	16.579	97-DG-ADM-7431	04/01/98-03/31/99	70,000	19,279
CENTRALIZED CASE MANAGEMENT 91	16.579	90-DG-PO2-7413	10/01/90-09/30/91	33,672	0
1ST APPEARANCE BAIL PROJECT 90-91	16.579	90-DG-PO2-7418	10/01/90-09/30/91	75,696	0
Subtotal 16.579					1,794,184
FY96 VIOLENCE AGAINST WOMEN	16.588	96-WF-RPU-0768	07/01/96-03/31/98	597,472	166,724
VAWA INTERGOVERNMENTAL TRAINING 1999	16.588	98-WF-VA1-6-8677	04/01/99-03/31/00	91,641	61,967
VAWA COORDINATED RAPE CRISIS CTR	16.588	98-WF-VAS-8676	04/01/99-03/31/00	34,922	6,082
INTER-JURISDICTION PROSECUTION 98	16.588	96-WF-VA1-8677	04/01/98-03/31/98	111,186	2,349
VIOLENCE AGAINST WOMEN ACT	16.588	96-WF-VA7-8673	07/01/97-03/31/98	62,500	242
CLEVE PRIS. VIOLENCE AGAINST WOMEN	16.588	98-WF-VA2-8670	04/01/99-03/31/00	69,013	8,737
CLEVE PROSECUTOR VIOLENCE AGAINST WOMEN PROJ	16.588	96-WF-VA2-8670	07/04/98-06/30/98	35,951	21,877
FY 97 VIOLENCE AGAINST WOMEN BLOCK GRANT	16.588	97-WF-RPU-0778	04/01/98-03/31/99	668,583	258,199
FY98 VIOLENCE AGAINST WOMEN BL SUB-GR#0788	16.588	98-WF-RPU-0788	04/01/99-03/31/00	596,439	100,740
VIOLENCE AGAINST WOMEN 99	16.588	97-WF-VA1-8677	07/01/98-03/31/99	101,824	55,453
VIOLENCE AGAINST WOMEN 98	16.588	97-WF-VA7-8673	04/01/98-03/31/99	29,260	10,189
FY 98 VIOLENCE AGAINST WOMEN ACT	16.588	98-WF-YAW-8668	04/01/99-03/31/00	17,000	8,645
FY 97 VAW ADMINISTRATION GRANT	16.588	97-WF-YAW-8668	04/01/98-03/31/99	18,870	5,958
VAWA COORDINATED RESPONSE - CLEVE RAPE CRISIS	16.588	96-WF-VAS-8676	07/01/98-06/30/99	30,526	24,555
Subtotal 16.588					731,717

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
<u>OFFICE OF JUSTICE PROGRAMS</u>					
GREATER CLEVELAND DRUG COURT IMPLEMENTATION	16.585	97-DC-VX-0106	04/01/97-09/30/98	381,812	160,913
LOCAL LAW ENFORCEMENT BLOCK GRANT 98	16.385	1999-LBVX-6867	10/01/98-09/30/00	363,067	0
FEDERAL DRUG CRT - JUVENILE	16.385	1999-DC-VX-0060	07/01/99-11/30/00	400,000	14,890
Subtotal 16.585					175,803
PROTECTION ORDER REGISTRY	16.858	97-WE-VX-0101	01/01/97-06/30/98	254,608	85,263
Subtotal 16.858					85,263
TOTAL U.S. DEPARTMENT OF JUSTICE EXPENDITURES					3,404,956
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>PASS-THROUGH OHIO BUREAU OF EMPLOYMENT SERVICES</u>					
JTPA EDWAA PY97	17.246	A-97-21-00-00	07/01/97-06/30/98	1,081,912	36,756
JTPA EDWAA PY98	17.246	A-98-21-00-00	07/01/98-06/30/99	881,739	317,045
JTPA EDWAA PY 99	17.246	A-99-21-00-00	07/01/99-06/30/00	460,800	251,393
JTPA EDWAA PY95	17.246	A-95-21-00-01	07/01/95-06/30/96	1,377,897	0
JTPA EDWAA PY96	17.246	A-96-21-00-01	07/01/96-06/30/97	669,124	2,924
Subtotal 17.246					808,118
OHIO ONE STOP GRANT	17.250	N/A	01/01/98-12/31/98	650,000	90,704
JTPA TITLE IIB PY96	17.250	5-97-21-00-00	10/01/96-09/30/97	899,247	140,284
JTPA TITLE IIA 77% PY97	17.250	0-97-21-00-00	07/01/97-06/30/98	789,151	30,895
JTPA TITLE IIC 82% PY97	17.250	Y-97-21-00-00	07/01/97-06/30/98	110,002	(13,711)
JTPA TITLE IIA 5% PY97	17.250	1-97-21-00-00	07/01/97-06/30/98	56,124	(12,729)
JTPA STAFF/OVERHEAD AC	17.250	N/A	07/01/97-06/30/98		1,316
JTPA PIC OVERHEAD 97	17.250	N/A	07/01/97-06/30/98		319
JTPA PY96 TITLE II INCENTIVE	17.250	N/A	07/01/97-06/30/98	30,022	0
JTPA IIB PY97 OPERATING	17.250		10/01/97-06/30/02		13,977
JTPA IIB PY98 OPERATING	17.250		10/01/97-06/30/02		676,717
JTPA TITLE IIA 77% PY98	17.250	0-98-21-00-00	07/01/98-06/30/99	837,277	273,730
JTPA TITLE IIC 82% PY98	17.250	Y-98-21-00-00	07/01/98-06/30/99	215,664	(23,374)
JTPA TITLE IIA 5% PY98	17.250	1-98-21-00-00	07/01/98-06/30/99	67,952	12,104
JTPA STAFF/OVERHEAD ACC	17.250		07/01/98-06/30/99		323,871
JTPA PIC OVERHEAD PY98	17.250		07/01/98-06/30/99		5,891
JTPA TITLE IIA-77% PY99	17.250	0-99-21-00-00	07/01/99-06/30/00	794,897	207,095
JTPA TITLE IIC 82% PY99	17.250	Y-99-21-00-00	07/01/99-06/30/00	107,203	57,260
JTPA TITLE IIA 5% PY99	17.250	1-99-21-00-00	07/01/99-06/30/00	57,407	20,045
JTPA STAFF/ OVERHEAD ACCOUNT PY	17.250				30
JTPA OPERATING PY95	17.250	N/A	N/A	N/A	0
JTPA IIA 77% PY96	17.250	0-96-21-00-01	07/01/96-06/30/97	645,542	183,635
JTPA IIC 82% PY96	17.250	Y-96-21-00-01	07/01/96-06/30/97	173,855	7,102
JTPA IIA 5% PY96	17.250	1-96-21-00-01	07/01/96-06/30/97	47,774	0
JTPA STAFF / OVERHEAD	17.250	N/A	07/01/96-06/30/97		0
Subtotal 17.250					1,999,181
<u>PASS-THROUGH OHIO DEPARTMENT OF EDUCATION THROUGH OHIO BUREAU OF EMPLOYMENT SERVICES</u>					
JTPA TITLE IIA 8% PY97	17.250	4-97-21-00-00	07/01/97-06/30/98	74,110	(23,249)
JTPA TITLE IIA 8% PY98	17.250	4-98-21-00-00	07/01/98-06/30/99	85,526	49,961
JTPA TITLE IIA 8% PY99	17.250	4-99-21-00-00	07/01/99-06/30/99	76,041	19,202
JTPA IIA 8% PY95	17.250	4-95-21-00-00	07/01/95-06/30/96	77,652	0
JTPA IIA 8% PY96	17.250	4-96-21-00-00	07/01/96-06/30/97	61,047	2,200
Subtotal 17.250					48,114
TOTAL U.S. DEPARTMENT OF LABOR EXPENDITURES					2,047,295
					2,855,413

COUNTY OF CUYAHOGA, OHIO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

FEDERAL GRANTOR/SUB-GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ CONTRACT NUMBER	GRANT PERIOD	PROGRAM/ AWARD AMOUNT	FEDERAL GRANT EXPENDITURES
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY</u>					
COUNTY BOARD OF MENTAL RETARDATION EPA LOAN	20.U.S.C.4011	N/A	N/A	493,962	27,442
<u>PASS-THROUGH OHIO ENVIRONMENTAL PROTECTION AGENCY</u>					
BROWNFIELD'S RECLAMATION	66.802	V005944-01-9	07/01/93-12/31/96	99,000	45
ENVIRONMENTAL JUSTICE FY96	66.802	USEPA-5	01/01/97-12/31/97	19,722	760
<i>Subtotal 66.802</i>					
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY EXPENDITURES					28,247
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
FEDERAL AVIATION ADMINISTRATION,	N/A	BTF-A-14-94-C-33457	N/A	N/A	227,921
<u>PASS-THROUGH OHIO ENVIRONMENTAL PROTECTION AGENCY</u>					
HAZARDOUS MATERIALS EMERGENCY PREPAR. TRAIN.	20.703	HMEOH8016060	10/01/99-09/30/00	20,937	5,645
TOTAL U.S. DEPARTMENT OF TRANSPORTATION EXPENDITURES					233,566
TOTAL FEDERAL GRANT EXPENDITURES					\$ 46,859,837

Cuyahoga County
Notes to Schedule of Expenditures of Federal Awards
for the year ended December 31, 1999

1. Summary of Significant Accounting Policies:

a. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant transactions of Cuyahoga County (the "County") recorded on the accrual basis of accounting.

b. Subrecipients

Certain funds are passed through to subgrantee organizations by the County. Expenditures incurred by the subgrantees and reimbursed by the County are presented in the Schedule of Expenditures of Federal Awards. The County is also the subrecipient of federal funds which have been subject to testing and are reported as expenditures and listed separately as federal pass-through funds.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Cuyahoga County
Schedule of Findings and Questioned Costs
for the year ended December 31, 1999**

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified
 Internal control over financial reporting:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified not considered to be material weaknesses? yes none reported
 Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major programs:
 Material weakness(es) identified? yes no
 Reportable condition(s) identified not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? yes no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type</u>	<u>Federal Expenditures</u>
14.218	Community Development Block Grant	A	\$5,959,274
14.239	Home Grant	A	2,299,683
17.250	Job Training Partnership Act	A	2,047,295
16.579	Bryne Formula Grant	A	1,794,184
93.667	Social Services Block Grant	A	3,128,941
93.959	Substance Abuse Prevention and Treatment Block Grant	A	6,772,476
84.126	Rehabilitation Services Grant	B	1,073,983

Dollar threshold used to distinguish between Type A and Type B programs: \$1,405,795

Auditee qualified as low-risk auditee? yes no

Section II - Financial Statement Findings

No matters were reported.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section III - Summary of Current Year Findings and Questioned Costs
for the year ended December 31, 1999

Finding #99-1: Monitoring of Subrecipients.

Agency	Program Title	CFDA #
Justice Affairs	Byrne Formula Grant	16.579
Board of Mental Health	Social Services Block Grant	93.667

Condition

The subrecipients of Justice Affairs and Board of Mental Health are not submitting their monthly reports timely to the respective agencies. The Board of Mental Health is not receiving the yearly A-133 reports from the subrecipients within the six months after year-end.

Criteria

As stipulated in the Fiscal Guidelines of the Byrne Formula Grant and the Social Services Block Grant all monthly reports are to be received by the 10th day of the following month, in order for Justice Affairs and the Board of Mental Health to create an accurate quarterly report by the 15th day following the end of the quarter. According to the Social Services Block Grant requirements, the subrecipients' A-133 reports are to be received, by the granting agency within six months of year-end for its proper monitoring of the subrecipients' activities. Additionally, OMB Circular A-133 (Part 3 Section M) requires that, if in a fiscal year a recipient of a federal award passes through federal funds to a subrecipient, the primary recipient is responsible for determining whether the subrecipient expends the federal award in accordance with the applicable federal laws and regulations. Additionally, the primary recipient is responsible for ensuring audits are performed and prompt corrective action is taken on any audit findings.

Cause/Effect

There is no effective monitoring of the submission of monthly reports of the subrecipients. Failure to receive these reports results in inaccurate quarterly reports submitted to the State and insufficient monitoring of the subrecipients.

Recommendation

Justice Affairs and the Board of Mental Health need to be more proactive in receiving these reports by sending reminder letters to the agencies, and promptly following up with late submissions to ensure that all reports are received according to the guidelines.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section III - Summary of Current Year Findings and Questioned Costs, Continued
for the year ended December 31, 1999

Finding #99-1: Monitoring of Subrecipients, Continued.

Management's Response

Justice Affairs

The auditor's recommendation is currently being implemented as described. An initial letter concerning late submission of monthly financial reports is sent out through certified mail to the agencies with a 10 or 15-day deadline to submit said reports. A second and final notice is sent out through certified mail to the same agencies with another 5 days to respond.

Board of Mental Health

The Cuyahoga County Community Mental Health Board ("CMHB") has identified that contract agencies have been delinquent in submitting their audits by the due date. Effective 7/1/1999, the CMHB revised its service provider contract to include the following provision:

7.3.2 Due Date

- a. The audit or the agreed upon procedure engagement report shall be completed and submitted 30 days after completion or five months after the end of the Contract Service Provider's fiscal year being reported, whichever is sooner.
- b. Upon failure of the Contract Service Provider to submit the audit or agreed upon procedure engagement report within the time requirements, the CMHB reserves the right to suspend future funds, if any, pursuant to sections 9.2.6 and 9.2.7 of this contract.

Management has identified that the agencies were consistently late in submitting their reports as monthly funding allocations were not directly related to the report submission. Effective 7/1/1999, the Cuyahoga County Community Mental Health Board moved to a fee for service reimbursement system. Thus once fully implemented, agencies will not receive funds unless claims have been properly submitted and processed via the new computer system. The new system allows agencies to submit claims on a weekly basis thus the month end report submission has been eliminated.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section III - Summary of Current Year Findings and Questioned Costs, Continued
for the year ended December 31, 1999

Finding #99-2: Equipment and Real Property Management

Agency	Program Title	CFDA #
Work and Training	Rehabilitation Services	84.126

Condition

Currently, Work and Training Rehabilitation Services does not maintain a fixed asset inventory listing for items purchased by the subrecipients of the grant funds. In addition, no site visits occur to test the existence of these assets.

Criteria

As stated in 34 CFR 80.32 and the A-102.32 (Common Rule), equipment records shall be maintained and a physical inventory of equipment shall be taken at least once every two years and reconciled to the equipment records of all acquisitions and dispositions of property acquired with federal funds. Additionally, subrecipients should be adequately monitored in order to ascertain that the federal funds being passed through to them are being appropriately spent.

Cause/Effect

Work and Training Rehabilitation Services is at risk of unauthorized use of funds for purchases. Further, it is at risk for unauthorized disposal of equipment.

Recommendation

A detailed fixed asset listing is to be maintained showing the date of service of the equipment, description and serial number, cost, and disposal date. In addition, site visits should be regularly performed to test the existence and completeness.

Management's Response

Management concurs with finding and action steps will be implemented to comply.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section III - Summary of Current Year Findings and Questioned Costs, Continued
for the year ended December 31, 1999

Finding #99-3: Eligibility of Participants.

Agency	Program Title	CFDA #
Board of Mental Retardation	Social Services Block Grant	93.667

Questioned Costs: \$12,375

Condition

The Board of Mental Retardation does not have sufficient documentation of its participants' eligibility. A number of the recipients exceeded the monthly income cap of \$849 and in other instances, files were missing or the signature of the participant was not on the applicable paper work which makes them eligible for this program. Therefore, eligibility of recipients could not be determined.

Criteria

As per the ORC Sec. 5101.46(E)(3) Title XX guidelines, all eligible recipients need to comply with the eligibility requirements of income limitations and adequate documentation of eligibility should be maintained for a period of three years.

Cause/Effect

Costs related to these recipients were improperly billed and reimbursed through Title XX. The actual costs improperly reimbursed for calendar year 1999 were \$12,375.

Recommendation

Controls regarding the application and approval of Title XX recipients need to be improved through a more thorough review of applications so that only eligible recipients' service costs are being reimbursed to CCBMR/DD via Title XX.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section III - Summary of Current Year Findings and Questioned Costs, Continued
for the year ended December 31, 1999

Finding #99-3: Eligibility of Participants, Continued.

Management's Response

CCMBR/DD acknowledges the above exceptions which resulted in the improper billing of Title XX services in the amount of \$12,375. It should be noted that CCBMR/DD submitted billings for over 250 Title XX recipients in 1999. We selected for billing only those non-Medicaid enrollees who met the eligibility criteria, although over 2,000 audit enrollees actually received Title XX services on a regular basis. Our billings for calendar year 1999 still exceed the "cap" on total payments received from the State by approximately \$270,000. CCBMR/DD does have documented procedures in place pertaining to the billing and the eligibility determination process which are intended to minimize the possibility of including in our billing any individuals whose eligibility has not been verified. However, we were unable to devote sufficient time and attention to the eligibility determination records during this period due to the fact that the employee normally assigned to perform these determinations was on leave from late 1998 through mid-1999. Later review by this person and supervisory follow-up were obviously unable to identify these exceptions.

Effective with the start of fiscal 2000, CCBMR/DD has adopted a significant change in our Title XX eligibility requirements by eliminating income criteria, which has enable us to simplify the process and better comply with our contract requirements.

Cuyahoga County
Schedule of Findings and Questioned Costs, Continued
Section IV - Summary of Prior Year Findings
for the year ended December 31, 1999

Finding #98-1 - Lack of Review of Subrecipient's A-133 Audit Report

Audit Finding

The Alcohol and Drug Board and Board of Mental Health did not obtain and/or monitor the A-133 Audit Reports submitted by their respective subrecipients.

Auditor's Comments

Based on the A-133 audits performed for the fiscal year 1999, it appears that the Board of Mental Health still has this issue (see Finding 99-1).

The Alcohol and Drug Board has implemented its corrective action plan and no findings were detected during our review.

Finding #98-2 - Monitoring of Subrecipients

Audit Finding

The Alcohol and Drug Board and Board of Mental Health did not monitor subrecipients.

Auditor's Comments

Based on the A-133 audits performed for the fiscal year 1999, it appears that the Board of Mental Health has modified its procedures and now receives monthly reports detailing the expenditures incurred by its subrecipients. However, see related finding 99-1.

The Alcohol and Drug Board has implemented its corrective action plan and no findings were detected during our review.



County of Cuyahoga, Ohio



Frank
Russo
Cuyahoga
County
Auditor

Comprehensive Annual
Financial Report
for the Year Ended
December 31, 1999

COUNTY OF CUYAHOGA,
OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 1999**



FRANK RUSSO
CUYAHOGA COUNTY AUDITOR

Prepared by:

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Director of Accounting

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Manager-Financial Reporting

**COUNTY OF CUYAHOGA, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999**

TABLE OF CONTENTS

INTRODUCTORY SECTION	PAGE
TITLE PAGE	i
TABLE OF CONTENTS	ii
LETTERS OF TRANSMITTAL	iv
CERTIFICATE OF ACHIEVEMENT	xvi
AWARD FOR DISTINGUISHED BUDGET PRESENTATION.....	xvii
LIST OF ELECTED OFFICIALS.....	xviii
ORGANIZATION CHART.....	xix
 FINANCIAL SECTION	
AUDITOR'S REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types	6
Combined Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - All Annually Budgeted Governmental Fund Types - (Non-GAAP Budgetary Basis)	8
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Unit	10
Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Unit	12
Notes to Combined Financial Statements	16
 General Fund:	
Comparative Balance Sheet - General Fund	44
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - General Fund.....	45
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund - (Non-GAAP Budgetary Basis).....	46
 Special Revenue Funds:	
Combining Balance Sheet - All Special Revenue Funds	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - All Special Revenue Funds.....	60
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - All Annually Budgeted Special Revenue Funds - (Non-GAAP Budgetary Basis)	62
 Capital Projects Fund:	
Comparative Balance Sheet - Capital Projects Fund	68
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Capital Projects Fund	69

**COUNTY OF CUYAHOGA, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 1999**

TABLE OF CONTENTS

Enterprise Funds:	
Combining Balance Sheet - All Enterprise Funds	72
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Enterprise Funds	74
Combining Statement of Cash Flows - All Enterprise Funds	76
Internal Service Funds:	
Combining Balance Sheet - All Internal Service Funds.....	82
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Internal Service Funds.....	84
Combining Statement of Cash Flows - All Internal Service Funds.....	86
Agency Funds:	
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	92
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Source.....	98
Schedule of General Fixed Assets By Function and Activity.....	99
Schedule of Changes in General Fixed Assets By Function and Activity.....	100

STATISTICAL SECTION

STATISTICAL SCHEDULES

Schedule of Statistics - General Fund - (GAAP Basis).....	102
General Fund Cash Receipts by Source and Cash Disbursements by Function - Last Ten Years	104
General Governmental Revenues by Source and Expenditures by Function - Last Ten Years	106
Property Tax Levies and Collections - Real, Utility and Tangible Taxes - Last Ten Years	108
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	110
Property Tax Rates - All Direct and Overlapping Governments - Last Ten Years.....	112
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	113
Computation of Legal Debt Margin.....	114
Computation of Direct and Overlapping Debt.....	115
Ratio of Annual Debt Service for General Bonded Debt to Total General Fund Expenditures - Last Ten Years.....	116
Revenue Bond Coverage - Hospital Bonds - Last Ten Years	117
Property Values, Construction and Bank Deposits - Last Ten Years.....	118
Demographic Statistics	119
Schedule of Insurance Coverage.....	122
Principal Taxpayers.....	123
Miscellaneous Statistics.....	124
Acknowledgements	125



FRANK RUSSO
CUYAHOGA COUNTY AUDITOR

June 8, 2000

TO: The Citizens Of The County Of Cuyahoga

We are pleased to present the 1999 Comprehensive Annual Financial Report of the County of Cuyahoga. This report provides a full and complete disclosure of the financial position and operations of the County for the year ended December 31, 1999. My office believes that the data herein is accurate in all respects and that all disclosures necessary to enable the reader to gain a maximum understanding of the County's financial affairs have been included.

Preparation of this report represents a renewed commitment to the prudent financial management of Cuyahoga County. The annual report provides Cuyahoga County's elected officials and managers with accurate and reliable financial information for making the important decisions affecting the quality and level of service provided to residents of the County.

We are proud that Cuyahoga County has received the Certificate of Achievement for Excellence in Financial Reporting 15 times from the Government Finance Officers Association. Attainment of this prestigious award is an annual goal of our office.

I thank Steven C. Letsky, Director of Accounting, and his staff for their efforts in this endeavor.

Respectfully submitted,

Frank Russo
Cuyahoga County Auditor



FRANK RUSSO

CUYAHOGA COUNTY AUDITOR

June 8, 2000

Honorable Frank Russo
Cuyahoga County Auditor

Honorable Jane L. Campbell
Honorable Jimmy Dimora
Honorable Tim McCormack
Cuyahoga County Commissioners

Honorable James Rokakis
Cuyahoga County Treasurer

We are pleased to present the Comprehensive Annual Financial Report of the County of Cuyahoga for the year ended December 31, 1999. This report contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material financial aspects of the County. The responsibility for the accuracy of all data presented, its completeness and fairness of presentation rests with the County Auditor's Office (specifically the Financial Reporting Section), the Board of County Commissioners and the County Treasurer's Office.

This is the seventeenth consecutive year that the County has issued a Comprehensive Annual Financial Report (CAFR). This report, which is prepared in accordance with generally accepted accounting principles, is indicative of the commitment by County management to provide quality financial information to the citizens of the County and all other interested parties.

The CAFR is organized in three sections: The Introductory Section, the Financial Section and the Statistical Section. The Introductory Section contains a table of contents, letters of transmittal, the Certificate of Achievement for Excellence in Financial Reporting for 1998, the Award for Distinguished Budget Presentation for 1999, a list of elected officials and an organization chart. The Financial Section is subdivided in two parts. The first part is the General Purpose Financial Statements (GPFS). The GPFS include the Auditor's opinion letter, the combined financial statements and the notes to these statements. The second part of the Financial Section contains supplemental financial statements and schedules for the various funds of the County. The Statistical Section provides selected financial, economic and demographic information, which may be used to indicate trends for comparative fiscal periods.

REPORTING ENTITY

The County of Cuyahoga is a political subdivision of the State of Ohio. It encompasses 59 municipalities, villages and townships, of which Cleveland is the largest. The County includes 459 square miles and has an estimated population of 1,371,717, making it one of the largest counties in the United States. The County provides general governmental services to its citizens which include: Social services including drug and alcohol abuse programs and programs for the mentally retarded, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance and other general administrative support services. The County operates several enterprise activities including a sewer system, an airport, a parking garage and a crime information system. The County also operates a hospital, which is presented in the financial statements as a Discretely Presented Component Unit.

For financial reporting purposes, the entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the County's General Purpose Financial Statements to be misleading or incomplete. Financial accountability was defined as the appointment of a voting majority of the component unit's board and either the County's ability to impose its will over the component unit or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

ECONOMIC OUTLOOK

The Civic Vision 2000 and Beyond report, a comprehensive plan that will serve as a blueprint for transforming downtown Cleveland in the 21st century was completed in 1998. The Steering Committee, consisting of over 20 community leaders, met over 15 months starting in December 1996. The report calls for spending upwards of \$2.7 billion in public and private funds over 10 years on 5 initiatives of major importance: Dramatically change the lakefront, develop a new and competitive downtown convention center, restore and beautify Euclid Avenue, double the number of downtown residents and develop attractive and user-friendly systems of connectivity. In addition, the Steering Committee recommended supporting the Greater Cleveland Growth Association task force review of Northeast Ohio's required air service needs, improvement of the Cleveland public schools and building inter-relationships with adjoining neighborhoods.

In 1999, Cleveland Mayor Michael R. White picked 30 business leaders and politicians to find a location for a new downtown convention center and develop a funding plan. The proposal was delivered in April 2000 which calls for spending \$560 million for a convention center with up to 550,000 square feet of exhibit and a 600 room hotel. Funding is to be provided by the State, the City and the County as well as private sources. A county-wide restaurant meal tax and an increased or reallocated hotel tax would be the main sources. The facility would be built on the current site expanding north and west, take 4 years to complete and would include a walkway to lakefront museums. It also calls for a new transit center for buses and light rail.

The expansion of Cleveland Hopkins International Airport has been debated and disputed for over 10 years. The cities of Cleveland and Brook Park have disagreed on the direction of the expansion and whether the I-X Center, an exposition hall, needs to be demolished in order to accommodate future airport runway expansion. In 1999, the city of Cleveland paid \$66.5 million for the I-X Center and Brook Park filed suit in Probate Court to acquire the I-X Center by eminent domain. While the dispute continues, a second runway is being planned with a third to follow later. Mayor White has proposed a plan to issue \$750 million in airport bonds to be repaid over 30 years with airport revenue. The City will use \$75 million to reduce current debt and the remaining \$675 million would go to runway projects. City Council has proposed breaking the project up into individual projects.

In March 1999, Primary Health Systems, Inc.(PHS), the parent of three Cleveland hospitals and one suburban hospital, filed for Chapter 11 bankruptcy. In February 2000, one of the three hospitals, Mt. Sinai Medical Center, was closed and there was a proposed sale of St. Michael's and Mt. Sinai East to the Cleveland Clinic for the purpose of closing the facilities. The Clinic also proposed to purchase a medical campus which it intended to operate. Public outcry over the closing of St. Michael's along with local congressional and Cleveland City Council support helped convince the bankruptcy judge to rescind the proposed sale. A public auction led to the sale of St. Michael's and Mt. Sinai East to University Hospitals for the purpose of remaining open as functional facilities and the Cleveland Clinic purchasing the medical campus.

Figgie International Incorporated agreed in 1989 to relocate its headquarters from Richmond, Virginia to an area known as Chagrin Highlands on land owned by the city of Cleveland. A number of financial and procedural problems kept the project from moving forward. There were legal disputes between the city of Cleveland and Figgie over this project which delayed development. A trial date of Spring 1996 had been set, but an out of court settlement was reached and construction was to begin once an interchange is completed off the freeway. Financing for the interchange was in dispute, but an agreement was reached

between the City and the developer to fund their respective shares of the exit as required by the Ohio Department of Transportation (ODOT). ODOT awarded contracts for the interchange and work is scheduled to be completed by Summer 2000. The development on 650 acres will include a 3.5 million square foot office complex and 250,000 square feet of retail space as well as 1,000 hotel rooms. Developers expect six hotels with one 300 room full service inn and the rest in the 80 to 120 room range. The project is expected to take 15 to 20 years to complete and will provide 16,000 to 20,000 permanent jobs when completed, generating \$44 million yearly in income taxes among five communities and \$8 million in income taxes from construction jobs over the project life. Ground was broken in June 1998 on the \$14 million four story 112,000 square foot office building and was completed in Fall 1999. Figgie occupies 15,000 square feet of the multi-tenant building which is 83% leased. University Hospitals Health System is constructing a 100,000 square foot, technology advanced outpatient specialty medical center in the Chagrin Highlands at an estimated cost of \$29.2 million to be open in February 2001.

The Greater Regional Transit Authority (RTA) proposed a scaled down version of an earlier rejected transportation system now called the Euclid Corridor Improvement Project. The Euclid Corridor Improvement Project would consist of a dedicated electric trolley bus line between Tower City and University Circle and would relocate 3 stations and renovate 3 others at an estimated cost of \$292 million to be completed in 2006. A preliminary engineering study began during the first quarter of 1997 and is in the final stages of completion. The RTA hopes to obtain \$168.5 million of the cost of the Euclid Corridor makeover from the Federal government with \$70 million from the State and \$53.6 million from RTA and the City. Final design will begin in late 2000 with the full funding agreement to be in place by 2001 and final design completed at approximately the same time. In July 1996, the RTA completed the Waterfront Line project which includes additional new tracks and trains to connect Tower City, the flats and the North Coast Harbor, which houses the Rock and Roll Hall of Fame, the Great Lakes Museum of Science, and the planned Great Waters Aquarium if completed. The project began in late 1994 and cost \$69 million. The project was funded from bond and note sales to be repaid from operating revenue. A new station was added to a location in front of the new football stadium at a cost of \$3.8 million. It was completed in Summer 1999, which coincided with the opening of the new football facility.

The Playhouse Square Center, one of the top three performing arts centers in the country, added another theater to its three theater complex. The 3,000 seat 72 year old Allen Theater which remained vacant for almost 30 years was restored by the Playhouse Square Foundation. The renovated theater seats 2,500 patrons. The Allen Theater along with the three other theaters of Playhouse Square Center forms the second largest performing arts complex in the United States and is used for long running Broadway shows. Total cost of the project was \$15 million with funding coming from the State and the remainder from individuals, corporations and foundations. Construction began in September 1997 and was completed in October 1998. The Allen Theater should add 300,000 visitors to the 1 million people Playhouse Square brings each year to downtown, adding an estimated \$30 million into the local economy. During 1999, the Cleveland Orchestra made its home at the Allen Theater while Severance Hall was being renovated.

The Cleveland Public Library completed a major renovation of its' downtown facility. In 1991, funding was secured through a bond referendum of \$90 million. There were three components to the renovation. The new Louis Stokes Wing, which opened in April 1997 at a cost of \$65.2 million, was phase one. Phases two and three consist of the renovation of the main library and the Eastman Reading Garden at a cost of \$24.8 million, which commenced in 1997 and closed this portion of the library for almost two years. The renovated main library includes a new \$1.1 million public art collection, which represents the work of thirteen artists of local and national reputation. The collection was funded through grants, donations and unrestricted endowment funds. The Eastman Reading Garden includes several varieties of trees and shrubs, moveable chairs and a water sculpture. The Eastman Reading Garden was completed in September 1998 and the main library opened late Spring 1999.

The largest development in the greater downtown area concerns a baseball stadium, basketball arena and private development of land surrounding the area called the Gateway project. Gateway is a private nonprofit entity formed by an agreement between the city of Cleveland and Cuyahoga County for the purpose of constructing and operating the baseball and arena facilities. The County Commissioners authorized by resolution a public vote on an excise tax on liquor, beer, wine and cigarettes. The tax amounts to 16¢ on a gallon of beer, 32¢ on a gallon of wine, \$3 on a gallon of liquor and 4.5¢ on a pack

of cigarettes imposed at the wholesale level throughout the county. The tax will remain in existence for a period of 15 years. The citizens passed the tax ordinance in the May 1990 primary election. Upon completion of the facilities, Gateway revealed a cost overrun of \$21.5 million. The cost overruns represented monies owed to contractors. Cuyahoga County agreed to loan Gateway \$11.5 million to pay contractor claims. The \$11.5 million interest free loan is supposed to be repaid with 10 year commitments from the city of Cleveland for \$250,000 per year, the Convention and Visitor's Bureau for \$500,000 per year and Gateway for \$400,000 per year. Gateway will be required to renegotiate its lease with the Cleveland Indians to divert \$400,000 per year which is currently earmarked for capital improvement. None of the proposed repayment sources have reached agreement on their respective contributions except the city of Cleveland which has agreed to repay the County with interest earned on future sin tax monies supporting debt for the new municipal stadium beginning in the year 2006. The remaining \$10 million was loaned to Gateway by a local bank, but Cuyahoga County was required to place \$10 million in a certificate of deposit in the bank until the loan was repaid. Repayment was to come from a grant from the State of Ohio capital budget. However, the state legislature agreed to provide a \$10 million interest free loan to be repaid by both the County and the city of Cleveland equally over 20 years from State Local Government monies. Also, the owner of the Cleveland Indians, Richard Jacobs, announced in May 1999 his intent to sell the Cleveland Indians. He vowed to sell to an owner who would maintain the team in Cleveland. The lease between the team and Gateway has 14 years remaining. He stated the team would not be sold in the event a suitable owner could not be found. It is believed this ownership issue will not have a significant impact on Gateway. Lawrence Dolan, local lawyer and businessman, finalized the purchase of the Cleveland Indians in February 2000 for \$323 million.

In December 1991, a lawsuit was filed in Perry County seeking a determination that the current method of funding public education was unconstitutional. The local court found for the plaintiffs. The trial court ordered the Superintendent of Public Instruction and the State Board of Education to prepare proposals for the General Assembly to eliminate disparities among Ohio's public school districts. The Ohio Attorney General appealed the decision to the Fifth District Court of Appeals. The Court of Appeals reversed the trial court and determined the current system of school funding was constitutional. The decision of the Appeals Court was appealed by the plaintiffs to the Ohio Supreme Court. In March 1997, the Supreme Court ruled for the plaintiffs and overturned the Court of Appeals. While the Supreme Court found the funding system to be unconstitutional, the court gave no specific instructions on remedy. Instead, the court instructed the General Assembly to enact legislation to correct the funding disparity and submit it to the original trial court judge for approval consistent with the court's decision. Due to the complexity of the issue, a stay of twelve months was granted the General Assembly in order to allow adequate study and drafting of the legislation. The General Assembly placed a 1% sales tax on the ballot to raise over \$1 billion of which approximately \$500 million was to be earmarked for property tax relief and the remaining for public education. The ballot issue was overwhelmingly defeated 80% to 20% in the May 1998 primary. The issue was back in the hands of the trial court judge to determine if the State was in compliance with the court decision and, if not, what the remedies are. The trial court judge ruled the State was not in compliance and required the Superintendent of Public Instruction and the State Board of Education to prepare a report setting forth steps for compliance with previous orders of the Court. The proposals were to be presented to the State Legislature after the 1999 session, setting steps to resolve the issue. The Ohio Supreme Court on a vote of 5-4 ordered the state to change the school funding formula to rely less on property taxes. The Court gave the General Assembly until June 2001 to craft a new funding system.

In Summer 1995, the city of Cleveland passed a council resolution authorizing the imposition and collection of an 8% parking tax on all public parking in Cleveland and a 2% admission tax on all entertainment events. The County agreed to fund a portion of the cost of the project by extending the excise tax on beer, wine, alcohol and tobacco (sin tax) from the year 2005 through 2015. The sin tax was originally approved to repay bonds used to build the baseball stadium. Its' life would have expired in the year 2005, when the sin tax bonds are retired. The County Commissioners placed the 10 year tax extension on the ballot. During the fall campaign to pass the tax, the owner of the Cleveland Browns, Art Modell, announced he was moving the team to Baltimore. The tax passed with 75% of the vote in favor as a show of fan support for keeping the Browns in Cleveland. The city sued Art Modell over a specific performance clause in the stadium lease, which required the Browns to play in the stadium during the life of the lease which expired after the 1998 season. In January 1996, during National Football League (NFL) meetings in Chicago, a compromise was reached whereby Art Modell was allowed to take his team

to Baltimore but the team name and colors would remain in Cleveland with a promise from the NFL that a new or existing team would be located in Cleveland by the year 1999, and Modell would be required to pay \$9.3 million in damages. In return, the City agreed to build a new stadium with city and county taxes passed for this purpose. Since the county and city taxes would not support the full cost of a new stadium, the NFL agreed to loan up to \$48 million to the project with repayment to come from the sale of private seat licenses. A 30-year lease between the city of Cleveland and the NFL was negotiated which gave the NFL the right to assign the lease to the new team. The NFL owners agreed that an expansion team would be granted to the City. An ownership group headed by local billionaire Al Lerner was granted the expansion franchise at a fee of \$530 million. A plan for the dispersal of players from the other 30 teams was established as well as additional choices in the college player draft. Demolition of Municipal Stadium began in fall 1996. Ground breaking on the new stadium commenced in May 1997 with the project originally estimated to cost \$247 million. The stadium opened in August 1999 but cost overruns have increased the price to over \$300 million. The NFL agreed to provide an additional \$15 million toward any overruns and the City has stated it has sufficient funding to cover the remainder.

CURRENT YEAR REVIEW

Due to overcrowding conditions in current county jails, the County began the Jail I plus project, which will be completed in phases. Phase I was completed in 1990. Phase II involved renovating space in the existing jail area which currently had other functions. The project scope also included space conversion for year round physical activity areas and increased health service capacities for the jails. This phase added 223 beds on multiple levels at a cost of \$13.6 million of which the State contributed \$3.8 million and the County issued debt in 1995 for its portion. Construction began in the third quarter of 1996 in a six phase approach and was completed in February 1999.

The County completed the purchase of the adjacent Chicago Title Building at a cost of \$3.1 million funded from a 1995 bond issue. Preliminary work on the building began in 1996. Phase I of the project was completed in August 1999 at a cost of \$750,000 to be funded by future debt. Phase II and III will be completed at a future date budgeted at \$3.7 million. The County finished in September 1999 the renovation of a building to house the Coroner, at a cost of \$16.5 million to be funded through a future bond sale and a payment of \$2 million from University Hospital on whose property the former facility resides. The County also began renovating and adding additional elevators to the Justice Center, the County Courthouse, Huntington Park Garage and the County Administration Building Annex to be completed in phases at a cost of \$17.4 million to be funded with a future bond sale. Phase 1 which is 95% complete is estimated to cost \$3.4 million while Phase 2 estimated at \$14 million will begin in 2000.

The County is addressing state mandates in the area of solid waste management. The waste management plan was implemented through the Board of County Commissioners. The solid waste district created by the Board of County Commissioners is controlled by the Commissioners as trustees, with the County Auditor as fiscal officer and the County Treasurer as treasurer. Plan implementation activities which include assuring adequate landfill disposal capacity and conducting recycling awareness and collection activities are paid for by a \$1 per ton generation fee. The County now exports 97% of waste due to the closing of the Glenwillow and Cuyahoga Regional landfills. The district is working with industrial sites throughout the County to teach recycling rather than disposal at landfills. The plan's objectives are to continue the successful phonebook recycling program which has collected 3,418 tons of phonebooks, a newspaper marketing co-op and educational waste prevention where recycling is brought into the elementary school classroom. The "Pass-It-On" booklet, which is a guide to donating usable items as an alternative to discarding them, received an award from the National Association of County Information Officers in 1999.

The County implemented a paint, pesticide and other hazardous products recovery program. The County, in partnership with various communities, collected and disposed of more than 1,065 tons of materials. The program helped curtail the dumping of hazardous paint in landfills. The district launched the Greater Cleveland Recycling Initiative to develop local recycling businesses which will help provide employment for individuals being removed from public assistance.

Other major initiatives include funding of a Brownfield Redevelopment Fund, an energy savings program and setting up neighborhood service centers for the Ohio Works First program. The Brownfield Redevelopment Fund consists of \$22 million, of which the County contributed \$15.5 million and the private sector \$6.5 million, for the purpose of loaning the proceeds to municipalities and private entities for environmental cleanup. The County issued \$15.5 million economic redevelopment revenue bonds for this purpose to be repaid by the borrowers and County non-tax revenues. The County has reserved a portion of fund balance for the purpose of future loans from bond proceeds. The County loaned \$1.2 million to the city of Euclid in 2000. The energy saving program is a result of State of Ohio House Bill 300. The County will spend up to \$23.6million in 15 county owned buildings for the program with the money to be recovered over 11 years through energy cost savings. It is anticipated that all work except the Justice Center will be completed by fall 2000. The eleven neighborhood service centers are an attempt to bring job training closer to the clients they service in an effort to reduce entitlement programs and move the clients into the work force. The program will be funded by a future bond issue. Five of the sites are under various stages of renovation while six others are under development.

A number of County projects had activity during the year. The Huntington Park Garage repair project began during the fourth quarter of 1997 to be completed in the second quarter of 2000 at a cost of \$2.9 million. The garage repairs will be funded by a 1995 bond issue to be repaid from an increase in user fees, which were imposed in 1995 and 1996. The County was engaged in the process of upgrading all its computer systems for compliance with the year 2000. The County spent over \$25 million through 1999 for resources necessary to bring all software and hardware up to compliance. The County's Y2K preparation resulted in no interruption of services or data.

FUTURE PROJECTS

An agreement has been reached between the Juvenile Corrections Advisory Committee, the Board of County Commissioners and Juvenile Court to construct a new Juvenile Detention Center to replace the existing Detention Center. The new facility will house 120 youths in the detention center with an additional 180 beds in the new shelter care and assessment center. A Juvenile Detention Center would cost an estimated \$50 million and be completed in 3 to 4 years. A site for the Detention Center has been chosen and an environmental assessment of the property is underway. The Ohio Youth Services Department has committed \$13.5 million and the County will fund its portion from a future bond issue. A second proposed phase calls for a new Juvenile Court and a 300 car parking garage. No price tag or timetable has been assigned to phase two. Also, currently under review is the Jail III facility. Jail III would be a 200 bed community based corrections facility of which 40 beds would be set aside for female nonviolent felons and a 500 bed misdemeanor facility. The Ohio Department of Rehabilitation has pledged a \$9.6 million grant and the County would be responsible for the cost of the site acquisition. Total estimated cost of the project is \$20.7 million. A site has not yet been finalized.

The County has proposed some additional capital improvements including a new archives building estimated to cost \$5.9 million, correction center renovations estimated to cost \$5.6 million which include renovation of administrative offices and re-programming of lunchroom, training and sub-kitchen areas to provide space for an additional 120 inmates expected to be completed in Summer 2000 and a new County Kennel to be located in Valley View. Estimated costs are \$7.5 million with work to begin Summer 2000 and be completed Summer 2001.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County utilizes an automated accounting system, which provides the capability to prepare financial information based on Generally Accepted Accounting Principles (GAAP) for governments. Financial Accounting and Management Information System, known by the acronym FAMIS, is the basis for the County's accounting and budgetary controls. All operations of the County, with the exception of the Hospital, 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 and Fiduciary funds and the accrual basis for Proprietary funds. A further discussion of the two bases of accounting and their reconciliation can be found in Note B of the notes to the financial statements.

GENERAL GOVERNMENT REVIEW

General Government Review highlights the revenues and expenditures in numeric and narrative form for all Governmental funds including the General fund, Special Revenue funds, Debt Service fund and Capital Projects fund.

Financial Highlights/Revenues

	Revenues (in 000's)	Percentage of Total	Increase (Decrease) From Prior Year (in 000's)	Percentage of Increase (Decrease)
Property taxes	\$ 231,433	22.1%	\$ 24,838	12.0%
Sales and use tax	151,304	14.4	5,181	3.5
Other tax	29,334	2.8	988	3.5
State local government fund	39,841	3.8	2,234	5.9
Licenses and permits	1,199	.1	(98)	(7.6)
Charges for services	62,272	5.9	31	.1
Fines and forfeitures	6,535	.6	205	3.2
Investment earnings	20,583	2.0	(13,636)	(39.8)
Other intergovernmental	495,421	47.3	103,141	26.3
Rehabilitation loan repayment	1,765	.2	(453)	(20.4)
Miscellaneous	8,351	.8	2,281	37.6
Total Revenues	<u>\$ 1,048,038</u>	<u>100.0%</u>	<u>\$124,712</u>	13.5%

Revenues increased \$124.7 million with most of the increase related to property taxes, sales and use tax and other intergovernmental. The property tax increase resulted primarily from a replacement tax levy. In 1998, the County voters approved a replacement 4.4 mill health and welfare levy. A replacement levy generally results in additional tax revenues. Ohio law provides for a credit to certain voted levies to offset inflation in the value of real property. As a result, generally the effective rate of a levy is lower than the voter authorized rate after the first year. The first collection year for the replacement levy was 1999, which resulted in an additional \$21.9 million to the Health and Human Services Levies fund. The sales and use tax increase was due primarily to continued improvement in the economic health in the area. Investment earnings dropped \$13.6 million with almost \$9 million related to the implementation of GASB 31. In 1998, there were unrealized gains of \$4.2 million while in 1999 there were unrealized losses of \$4.7 million. In addition, interest earnings were down approximately \$2.2 million due to a lower average daily balance in the portfolio and a decrease in the yield from 5.87% to 5.57%. Other intergovernmental revenue grew \$103.1 million. The largest components were related to Human Services, Health and Human Services Levies, the Board of Mental Retardation, Health and Community Services, Community Development and Other. Human Services increases amounted to \$40.5 million due primarily to the work and training and children and family programs. The State mandates on "welfare to work" require additional training and day care programs to enable able bodied adults to work. The Health and Human Services Levies increase resulted from the Homestead Exemption program. The increased property taxes from the replacement levy also increased the amount of homestead exemption low income senior citizens receive which is reimbursed from the State. The Board of Mental Retardation increase occurred due to the growth in the number of clients being serviced. The growth in Health and Community Services intergovernmental revenue was related to a children's services program being shifted from the Human

Services area with higher program levels amounting to \$34.3 million. The Community Development increase was due to the addition of Housing and Urban Development monies for supportive housing programs and Other grant programs was for a new Youth Services program for care and treatment in an attempt to decrease the housing of juvenile offenders.

Financial Highlights/Expenditures

	Expenditures (in 000's)	Percentage of Total	Increase (Decrease) From Prior Year (in 000's)	Percentage of Increase (Decrease)
General government	\$ 58,923	5.9%	\$ 5,097	9.5%
Judicial	245,738	24.4	18,806	8.3
Development	23,155	2.3	(14,166)	(38.0)
Social services	467,961	46.5	45,687	10.8
Health and safety	102,427	10.2	1,982	2.0
Public works	36,800	3.7	1,700	4.8
Miscellaneous	1,550	.2	(972)	(38.5)
Capital outlay	38,589	3.8	(1,035)	(2.6)
Principal retirement	16,251	1.6	1,366	9.2
Interest	<u>13,937</u>	<u>1.4</u>	<u>244</u>	<u>1.8</u>
Total Expenditures	\$ <u>1,005,331</u>	<u>100.0%</u>	\$ <u>58,709</u>	6.2%

Governmental expenditures increased 6.2% with most of the increase due to general government, judicial and social services netted against a decrease in development. General government expenditure increases were due primarily to greater data processing expenditures necessary to be compliant with Y2K system issues and other system development and spending necessary to prepare for the Year 2000 reappraisal of all residential, commercial and industrial property. Judicial spending growth was related to a variety of programs from Y2K computer fixes to board and care of prisoners for housing of prisoners outside County jails and the new Youth Services program which includes day treatment, aftercare and counseling in an attempt to decrease the housing of juvenile offenders. Social Services increases were due primarily to work and training and children and family programs. The State mandates on "welfare to work" require additional training and day care programs to enable able bodied adults to work. The decrease in development expenditures resulted from a program begun in 1998 in which the County issued debt for purposes of loaning and granting proceeds for Brownfield Redevelopment within areas around the city of Cleveland. The proceeds of \$15.5 million are currently being invested by a trustee for the purpose of future loans for Brownfield Redevelopment.

Results of operations for governmental funds during 1999 revealed an increase in fund balance of \$33.3 million with the undesignated portion of General fund balance accounting for \$40.4 million of the increase.

PROPRIETARY AND DISCRETELY PRESENTED COMPONENT UNIT REVIEW

A review of Proprietary funds and the Discretely Presented Component Unit financial data reveals operating revenues and expenses increased \$63.8 million and \$65.2 million, respectively. Enterprise funds experienced losses of \$1.8 million. Internal Service fund revenue increased almost \$12 million while expenses experienced growth of \$14.7 million and had a net gain of \$5.2 million with most of the gain related to Data Processing Center and Self-Funded Workers Compensation. The Data Processing Center adjusted its chargebacks to cover the wide area network connection and Y2K projects and Self-Funded Workers Compensation received a sizable refund from the State to cover past year adjustments due to lower claims. The Hospital had a net loss of \$16.7 million due primarily to GASB 31 which required recording an unrealized loss of \$10.2 million with a net difference from 1998 of \$14.5 million and an

increase in the amount of charity care. Combined net loss for all Proprietary funds and the Discretely Presented Component Unit was \$13.3 million.

DEBT ADMINISTRATION

Certain debt related ratios and information are useful indicators of the County's debt position. Data for the County at December 31, 1999 follows:

Bond Rating - General Obligations Bonds	
Moody's Investors Service	Aa1 (October 1999)
Bond Rating - General Obligations Bonds	
Standard & Poor's	AA+ (February 1998)
Bond Rating - General Obligations Bonds	
Fitch IBCA	AAA (August 1999)
Bond Rating - Economic Development Revenue Bonds	
Moody's Investors Service	Aa3 (February 2000)
Note Rating - Bond Anticipation Notes	
Moody's Investors Service	MIG 1 (April 2000)
Net general bonded debt	\$136.8 million
Ratio of net debt to assessed value	.53%
Net direct bonded debt per capita	\$99.73

CASH MANAGEMENT

The Investment Advisory Committee, comprised of three County Commissioners, the Clerk of Courts and the County Treasurer, establishes investment policies and monitors all investment activity. Public Financial Management, Inc. (PFM) provides investment advisory services. Amendments to Ohio Revised Code Section 135 (Senate Bill 81) now restrict the type and length of investments and provide for ongoing investment training for County Treasurers.

The County Treasurer, through a change in State statute, contracted for the sale of delinquent receivables. A portion of the receivables for tax years 1996 and prior were sold at a discount, and the buyer agreed to purchase future delinquencies on the same parcels at full value for tax years 1997-2000 and also purchase new qualified delinquencies on other parcels for the years 1997-1999. The delinquent sale occurred in early 1999 resulting in an additional \$9 million of delinquent tax collection as of the first six months. In addition, there was a marked increase in overall delinquent tax collections by taxpayers wishing to settle past due taxes with the County rather than deal with a private owner of the receivable. The effect of this transaction is to reduce the County's outstanding delinquent receivables, whose collection is uncertain, and to bring in additional tax monies for the benefit of all taxing districts in the County.

The County Treasurer has established a linked deposit loan program for the purpose of enhancing housing in participating cities. The County has entered into agreements with certain eligible lending institutions and local communities to provide loans at below market interest rates to owners of real property located in the contracting community for certain housing repairs and improvements. After a linked deposit loan is made to an eligible borrower, the Treasurer will use monies from the County's portfolio of inactive funds to place a certificate of deposit with the lending institution at below market rates. The contracting community is responsible for inspecting the improvements to ensure their compliance with local building codes. The County feels increases in property values resulting from the loan program will eventually bring additional revenues to the County.

It is the policy of the County Treasurer that all deposits be either covered by insurance or collateralized. The collateral is held by the pledging institution's agent in the name of the depository or the Federal Reserve Bank of Cleveland in pooled securities accounts consisting of government securities. The County's investment policy objectives consider safety, liquidity and yield. Before a security is purchased, the cash flow needs of the County and the cash flow forecast is analyzed. Key factors of decision making on the purchase of securities include type, term to maturity, principal value and rate of return.

RISK MANAGEMENT

The County has designated \$2,000,000 of General fund balance to provide reserves for claims and judgements not covered by various County insurance policies. Settled claims from risks covered by the County's insurance policies have not exceeded the insurance coverage for the past three fiscal years. Actual expenditures for claims and judgements against the County and estimates for claims including those incurred but not reported, were immaterial in 1999. The County is also self-insured with respect to the Ohio Unemployment Compensation program. Self-insurance expenditures for unemployment compensation were not material in 1999. The County maintains an Internal Service fund for the self-insurance of workers compensation through a retrospective rating plan with the State of Ohio. All payroll funds in the County contribute to the Self-Funded Workers Compensation fund based on estimates needed to pay claims and to establish a reserve for claims incurred but not reported. Total expenses for 1999 were \$7,162,000.

THE INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's financial operations as well as its assets and liabilities at year-end 1999 by our independent auditors, PricewaterhouseCoopers LLP. County management will continue to subject the financial statements to an annual independent audit as part of the preparation of the CAFR. An annual audit serves to help maintain and strengthen the County's accounting and budgetary controls.

The County participates in the Federal "Single Audit" program, which consists of a single audit of all federal and federal flow-through funded programs administered by the County. As a requirement for continued federal funding eligibility, congressional legislation has made participation in the single audit program mandatory for a majority of local governments including Cuyahoga County.

GFOA CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Cuyahoga, Ohio for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1998. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

AWARD FOR DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Cuyahoga County, Ohio for its annual budget for the fiscal year beginning January 1, 1999.

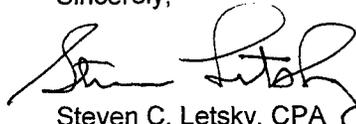
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only.

ACKNOWLEDGEMENTS

Preparation of this report could not have been accomplished without the dedicated work of the entire financial reporting staff of the County Auditor's Office. We would like to express appreciation to each member of the financial reporting staff, the support staff in General Accounting, the staffs of the Budget Commission, the County Treasurer, the Information Services Center and the Office of Budget and Management. We would also like to thank Frank Russo, County Auditor, who has continued the tradition of Auditor's sound fiscal management and the County's other elected officials and managers for their assistance in this project.

Sincerely,



Steven C. Letsky, CPA
Director of Accounting

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Cuyahoga,
Ohio

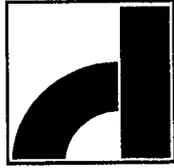
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Greg Brueck
President

Jeffrey L. Esell
Executive Director

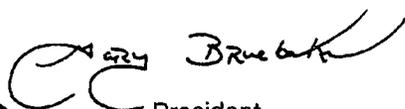


GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

**PRESENTED TO
Cuyahoga County,
Ohio**

**For the Fiscal Year Beginning
January 1, 1999**


President


Executive Director

COUNTY OF CUYAHOGA, OHIO
ELECTED OFFICIALS
DECEMBER 31, 1999

Board of County Commissioners

Jane L. Campbell, President
Jimmy Dimora
Tim McCormack

Frank Russo
Gerald E. Fuerst
Elizabeth K. Balraj, M.D.
Robert Klaiber Jr.
William D. Mason
Patrick J. O'Malley
Gerald T. McFaul
James Rokakis

Auditor
Clerk of Courts
Coroner
Engineer
Prosecutor
Recorder
Sheriff
Treasurer

Common Pleas Court Judges

General Division

Richard J. McMonagle, Presiding Judge
Christopher A. Boyko
Mary Jane Boyle
Janet R. Burnside
Anthony O. Calabrese, Jr.
Kenneth R. Callahan
Frank D. Celebrezze Jr.
Patricia A. Cleary
Brian J. Corrigan
Daniel O. Corrigan
William J. Coyne
Thomas Patrick Curran
Carolyn B. Friedland
Stuart A. Friedman
Nancy A. Fuerst
Eileen Gallagher
Daniel Gaul

Lillian J. Greene
Burt W. Griffin
Peggy Foley Jones
Judith Kilbane Koch
Ann T. Mannen
David T. Matia
Bridget McCafferty
Timothy P. McCormick
Nancy R. McDonnell
Timothy J. McGinty
Christine T. McMonagle
Thomas J. Pokorny
Nancy M. Russo
Shirley Strickland-Saffold
Ronald Suster
Kathleen Ann Sutula
Jose A. Villanueva

Domestic Relations Division

Timothy M. Flanagan, Administrative Judge
James P. Celebrezze
Cheryl S. Karner

Kathleen O'Malley
Anthony J. Russo

Probate Court Division

John J. Donnelly, Presiding Judge

John E. Corrigan

Juvenile Court Division

John W. Gallagher, Administrative Judge
Janet Burney
Patrick F. Corrigan

Robert A. Ferreri
Joseph Russo
Peter M. Sikora

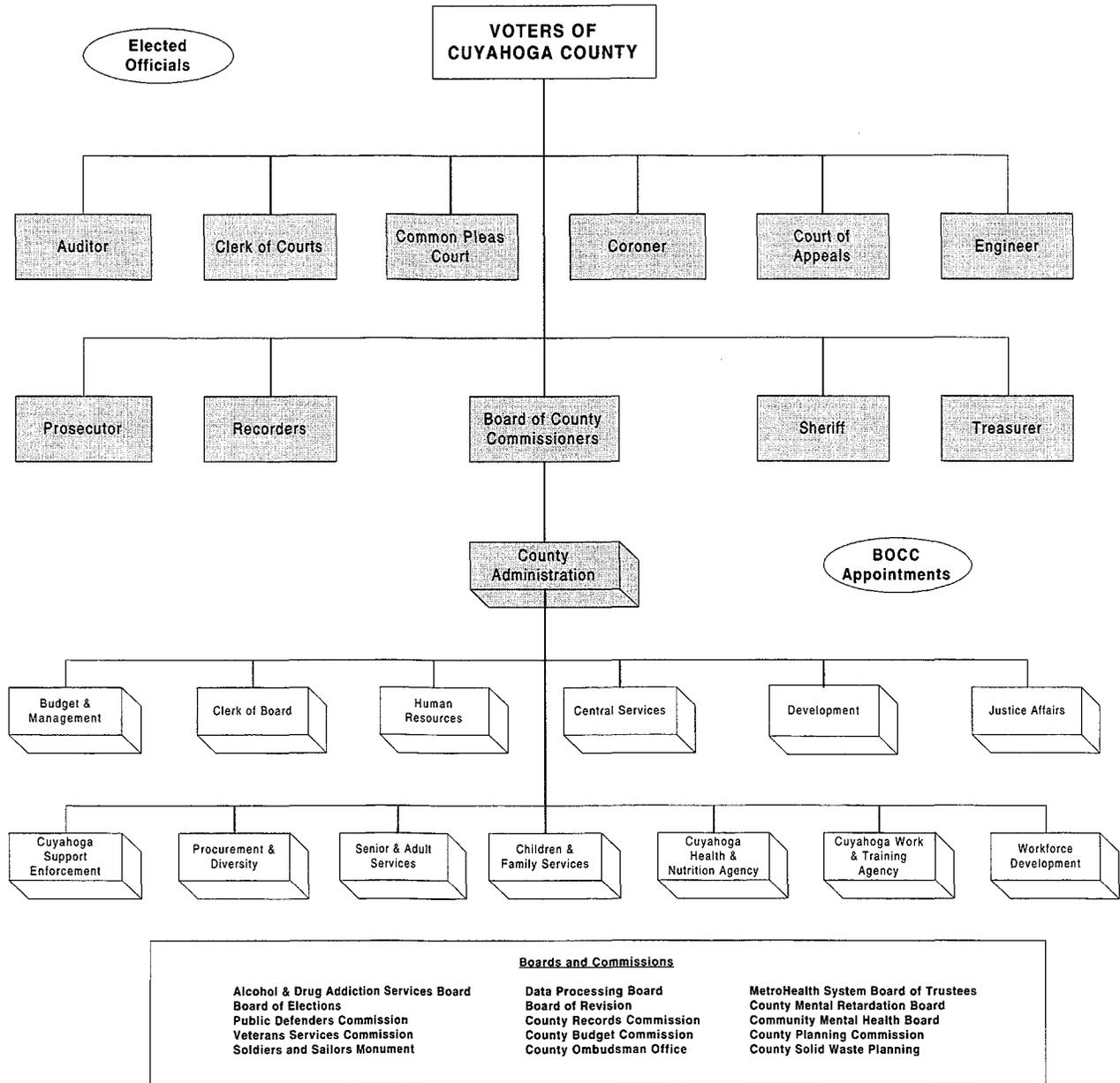
Ohio Court of Appeals Eight District

James D. Sweeney, Chief Justice
Patricia Blackmon
Michael J. Corrigan
Ann Dyke
Diane Karpinski
Ann L. Kilbane

Timothy E. McMonagle
Terrence O'Donnell
John T. Patton
James M. Porter
Kenneth A. Rocco
Leo M. Spellacy

COUNTY OF CUYAHOGA, OHIO ORGANIZATION CHART

DECEMBER, 1999



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**General Purpose
Financial Statements**

Financial Section

PART I

GENERAL PURPOSE FINANCIAL STATEMENTS AND NOTES

The general purpose financial statements (GPFS) provide the combined overview of the financial position of all funds, account groups and the discretely presented component unit and of the operating results of all funds and the discretely presented component unit. Notes to the financial statements provide disclosures essential to the fair presentation of the GPFS. The independent audit opinion is rendered on the GPFS and accompanying notes.



Independent Auditor's Report

The Honorable County Auditor, County Treasurer,
and the Board of County Commissioners
Cuyahoga County, Ohio

In our opinion, the accompanying general-purpose financial statements present fairly, in all material respects, the financial position of the County of Cuyahoga, Ohio (the "County") as of December 31, 1999, and the results of its operations and cash flows of its proprietary funds for the year then ended, in conformity with accounting principles generally accepted in the United States. These financial statements are the responsibility of the County's management; our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, MetroHealth Medical Center. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it is related to the amounts included for the discretely presented component unit, MetroHealth Medical Center, is based solely on the report of the other auditors. We conducted our audit of these statements in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, which require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes 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, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

We have also issued our report dated June 8, 2000 on the County's compliance with laws and regulations and internal control over financial reporting. That report is an integral part of our audit conducted under *Government Auditing Standards* that should be read along with this report on the financial statements.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical sections as listed in the accompanying table of contents and therefore express no opinion thereon.

PricewaterhouseCoopers LLP

June 8, 2000

**COUNTY OF CUYAHOGA, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNIT**

**DECEMBER 31, 1999
(Amounts in 000's)**

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
ASSETS					
Equity in pooled cash and cash equivalents	\$ 47,474	\$ 101,380	\$	\$	\$ 7,577
Cash and cash equivalents - segregated accounts			1,018		
Investments	15,465				
Receivables:					
Taxes	24,885				
Accounts	320	200			1,106
Accrued interest					
Less: Allowance for doubtful accounts					
Net Receivables	<u>25,205</u>	<u>200</u>			<u>1,106</u>
Due from other funds	120,610	201,209	19,203	21	13
Due from other governments	7,455	90,222			737
Inventory of supplies					9
Prepaid expenses and other assets					
Funds held by trustee					
Board designated funds					
Deferred bond financing cost					31
Restricted assets:					
Cash and cash equivalents - segregated accounts					
Investments					
Total Restricted Assets					
Fixed assets in service:					
Land					5,802
Land improvements					9,660
Utility plant in service					42,099
Buildings, structures and improvements					9,943
Furniture, fixtures and equipment					6,443
Vehicles					3,380
Less: Accumulated depreciation					(44,364)
Construction in progress					6,412
Net Fixed Assets in Service					<u>39,375</u>
Amount available for debt service					
Amount to be provided for retirement of general long-term obligations:					
Debt					
Other					
TOTAL ASSETS	<u>\$ 216,209</u>	<u>\$ 393,011</u>	<u>\$ 20,221</u>	<u>\$ 21</u>	<u>\$ 48,848</u>

See notes to financial statements.

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		1999 Totals Primary Government (Memorandum Only)	MetroHealth System (Component Unit)	1999 Totals Reporting Entity (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations			
Internal Service	Agency					
\$ 42,694	\$ 169,188	\$	\$	\$ 368,313	\$	\$ 368,313
	39,036			40,054	8,383	48,437
				15,465	8,860	24,325
	1,239,700			1,264,585		1,264,585
9				1,635	70,963	72,598
	4,605			4,605		4,605
					(9,710)	(9,710)
9	1,244,305			1,270,825	61,253	1,332,078
9,144	717			350,917		350,917
40				98,454		98,454
47				56	4,801	4,857
					16,939	16,939
					157,069	157,069
					95,029	95,029
				31	2,602	2,633
					159	159
					5,237	5,237
					5,396	5,396
		29,829		35,631	8,550	44,181
		1,534		11,194	7,577	18,771
				42,099		42,099
		384,193		394,136	308,817	702,953
27,978		17,206		51,627	154,491	206,118
3,988		12,202		19,570	7,439	27,009
(22,109)				(66,473)	(307,507)	(373,980)
		81,461		87,873	45,645	133,518
9,857		526,425		575,657	225,012	800,669
			9,714	9,714		9,714
			256,450	256,450		256,450
			27,169	27,169		27,169
\$ 61,791	\$ 1,453,246	\$ 526,425	\$ 293,333	\$ 3,013,105	\$ 585,344	\$ 3,598,449

(Continued)

**COUNTY OF CUYAHOGA, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNIT**

**DECEMBER 31, 1999
(Amounts in 000's)**

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
LIABILITIES					
Accounts payable.....	\$ 3,462	\$ 37,252	\$ 19,203	\$ 2,110	\$ 755
Deferred revenue.....	19,605	199,350			
Estimated contractual obligations.....					
Due to other funds.....	3,668	58,988		42,123	271
Due to other governments.....					88
Accrued wages and benefits.....	5,661	8,161		4	661
Other liabilities.....					
Payable from restricted assets.....					
Loans payable.....					7,121
Matured bonds payable.....			50		
Accrued self-insurance.....					
Capital lease obligations.....					
Debt:					
Notes payable.....					1,100
Bonds payable.....					1,820
Total Debt.....					2,920
TOTAL LIABILITIES.....	<u>32,396</u>	<u>303,751</u>	<u>19,253</u>	<u>44,237</u>	<u>11,816</u>
FUND EQUITY AND OTHER CREDITS					
Investment in general fixed assets.....					
Contributed capital.....					18,881
Retained earnings:					
Reserved for restricted assets.....					
Unreserved.....					18,151
Fund balance:					
Reserved for development fund.....	15,465				
Reserved for debt service.....	8,746				
Unreserved:					
Designated for self-insurance.....	2,000				
Designated for proprietary funds.....	2,475				
Undesignated (Deficit).....	155,127	89,260	968	(44,216)	
TOTAL FUND EQUITY AND OTHER CREDITS.....	<u>183,813</u>	<u>89,260</u>	<u>968</u>	<u>(44,216)</u>	<u>37,032</u>
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS.....	<u>\$ 216,209</u>	<u>\$ 393,011</u>	<u>\$ 20,221</u>	<u>\$ 21</u>	<u>\$ 48,848</u>

See notes to financial statements.

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		1999 Totals Primary Government (Memorandum Only)	MetroHealth System (Component Unit)	1999 Totals Reporting Entity (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations			
Internal Service	Agency					
\$ 4,598	\$	\$	\$	\$ 48,177	\$ 17,517	\$ 65,694
				238,158		238,158
					32,283	32,283
2,160	243,707			350,917		350,917
33,252	1,163,964			1,197,304		1,197,304
4,320			20,220	39,027	39,774	78,801
	45,575			45,575	6,499	52,074
					191	191
			4,442	11,563		11,563
				50		50
			2,507	3,477	24,987	24,987
970					14,640	18,117
				1,100		1,100
			266,164	267,984	190,446	458,430
			266,164	269,084	190,446	459,530
45,300	1,453,246		293,333	2,203,332	326,337	2,529,669
		526,425		526,425		526,425
				18,881		18,881
					5,205	5,205
16,491				34,642	253,802	288,444
				15,465		15,465
				8,746		8,746
				2,000		2,000
				2,475		2,475
				201,139		201,139
16,491		526,425		809,773	259,007	1,068,780
\$ 61,791	\$ 1,453,246	\$ 526,425	\$ 293,333	\$ 3,013,105	\$ 585,344	\$ 3,598,449

(Continued)

**COUNTY OF CUYAHOGA, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Governmental Fund Types		
	General	Special Revenue	Debt Service
REVENUES			
Property taxes	\$ 22,064	\$ 193,416	\$ 15,953
Sales and use tax.....	151,304		
Other tax	12	29,316	6
State local government fund.....	39,841		
Licenses and permits	128	1,071	
Charges for services	47,291	14,981	
Fines and forfeitures	6,091	444	
Investment earnings.....	18,005	2,305	
Other intergovernmental.....	9,276	479,610	2,657
Rehabilitation loan repayment.....		1,765	
Miscellaneous	<u>2,135</u>	<u>5,720</u>	
TOTAL REVENUES	<u>296,147</u>	<u>728,628</u>	<u>18,616</u>
EXPENDITURES			
Current:			
General government	43,687	15,236	
Judicial	190,700	55,038	
Development.....	1,629	21,526	
Social services	6,284	461,677	
Health and safety	692	101,735	
Public works		33,085	
Miscellaneous	1,550		
Capital outlay			
Debt service:			
Principal retirement			16,251
Interest.....			<u>13,937</u>
TOTAL EXPENDITURES	<u>244,542</u>	<u>688,297</u>	<u>30,188</u>
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,605	40,331	(11,572)
OTHER FINANCING SOURCES(USES)			
Operating transfers in.....	10,894	114,058	10,881
Operating transfers out:			
Component unit.....		(25,352)	
Debt retirement	(9,997)		
Other.....	(9,955)	(127,612)	
Bond proceeds with trustee	<u>15,465</u>		
NET OTHER FINANCING SOURCES(USES)	<u>6,407</u>	<u>(38,906)</u>	<u>10,881</u>
EXCESS(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	58,012	1,425	(691)
FUND BALANCE(DEFICIT) AT BEGINNING OF YEAR	<u>125,801</u>	<u>87,835</u>	<u>1,659</u>
FUND BALANCE(DEFICIT) AT END OF YEAR.....	<u>\$ 183,813</u>	<u>\$ 89,260</u>	<u>\$ 968</u>

See notes to financial statements.



<u>Capital Projects</u>	<u>1999 Totals (Memorandum Only)</u>
-----------------------------	--

\$	\$	231,433
		151,304
		29,334
		39,841
		1,199
		62,272
		6,535
273		20,583
3,878		495,421
<u>496</u>		1,765
4,647		<u>8,351</u>
		1,048,038
		58,923
		245,738
		23,155
		467,961
		102,427
3,715		36,800
38,589		1,550
		38,589
		16,251
		<u>13,937</u>
<u>42,304</u>		<u>1,005,331</u>
(37,657)		42,707
12,257		148,090
		(25,352)
		(9,997)
		(137,567)
		<u>15,465</u>
<u>12,257</u>		<u>(9,361)</u>
(25,400)		33,346
(18,816)		<u>196,479</u>
\$ <u>(44,216)</u>	\$	<u>229,825</u>

COUNTY OF CUYAHOGA, OHIO
COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
ALL ANNUALLY BUDGETED GOVERNMENTAL FUND TYPES
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	General Fund			Annually Budgeted Special Revenue Funds		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)	Revised Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES						
Property taxes	\$ 22,386	\$ 22,064	\$ (322)	\$ 195,639	\$ 193,416	\$ (2,223)
Sales and use tax	149,400	151,168	1,768			
Other tax	1,600	12	(1,588)	27,270	29,231	1,961
State local government fund	39,800	39,800				
Licenses and permits	150	128	(22)	1,144	1,071	(73)
Charges for services	50,513	47,564	(2,949)	17,451	14,971	(2,480)
Fines and forfeitures	5,900	6,075	175	434	442	8
Investment earnings	26,900	26,549	(351)	2,191	2,188	(3)
Other intergovernmental	6,668	8,010	1,342	549,476	375,077	(174,399)
Miscellaneous	2,994	1,890	(1,104)	5,549	5,266	(283)
TOTAL REVENUES	306,311	303,260	(3,051)	799,154	621,662	(177,492)
EXPENDITURES						
Current:						
General government	60,281	43,118	17,163	18,340	15,333	3,007
Judicial	199,442	190,004	9,438	41,854	36,335	5,519
Development	1,923	1,659	264	2,821	2,004	817
Social services	6,862	5,836	1,026	566,758	461,655	105,103
Health and safety	960	796	164	112,770	95,074	17,696
Public works				48,419	31,571	16,848
Miscellaneous	6,888	1,289	5,599			
Debt service:						
Principal retirement						
Interest						
TOTAL EXPENDITURES	276,356	242,702	33,654	790,962	641,972	148,990
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,955	60,558	30,603	8,192	(20,310)	(28,502)
OTHER FINANCING SOURCES(USES)						
Operating transfers in		10,894	10,894	124,382	133,083	8,701
Operating transfers out:						
Component unit				(25,600)	(25,352)	248
Debt retirement	(9,997)	(9,997)				
Other	(39,486)	(32,165)	7,321	(127,852)	(126,181)	1,671
NET OTHER FINANCING SOURCES(USES) ..	(49,483)	(31,268)	18,215	(29,070)	(18,450)	10,620
EXCESS(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(19,528)	29,290	48,818	(20,878)	(38,760)	(17,882)
FUND BALANCE AT BEGINNING OF YEAR	118,756	118,756		84,588	84,588	
FUND BALANCE AT END OF YEAR	\$ 99,228	\$ 148,046	\$ 48,818	\$ 63,710	\$ 45,828	\$ (17,882)

See notes to financial statements.

Debt Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance- Favorable (Unfavorable)	Revised Budget	Actual	Variance- Favorable (Unfavorable)
\$ 15,967	\$ 15,953	\$ (14)	\$ 233,992	\$ 231,433	\$ (2,559)
3	6	3	149,400	151,168	1,768
			28,873	29,249	376
			39,800	39,800	
			1,294	1,199	(95)
			67,964	62,535	(5,429)
			6,334	6,517	183
			29,091	28,737	(354)
2,600	2,657	57	558,744	385,744	(173,000)
875		(875)	9,418	7,156	(2,262)
<u>19,445</u>	<u>18,616</u>	<u>(829)</u>	<u>1,124,910</u>	<u>943,538</u>	<u>(181,372)</u>
			78,621	58,451	20,170
			241,296	226,339	14,957
			4,744	3,663	1,081
			573,620	467,491	106,129
			113,730	95,870	17,860
			48,419	31,571	16,848
			6,888	1,289	5,599
16,216	16,216		16,216	16,216	
<u>15,326</u>	<u>13,936</u>	<u>1,390</u>	<u>15,326</u>	<u>13,936</u>	<u>1,390</u>
<u>31,542</u>	<u>30,152</u>	<u>1,390</u>	<u>1,098,860</u>	<u>914,826</u>	<u>184,034</u>
(12,097)	(11,536)	561	26,050	28,712	2,662
10,924	10,881	(43)	135,306	154,858	19,552
			(25,600)	(25,352)	248
			(9,997)	(9,997)	
			<u>(167,338)</u>	<u>(158,346)</u>	<u>8,992</u>
<u>10,924</u>	<u>10,881</u>	<u>(43)</u>	<u>(67,629)</u>	<u>(38,837)</u>	<u>28,792</u>
(1,173)	(655)	518	(41,579)	(10,125)	31,454
<u>1,673</u>	<u>1,673</u>		<u>205,017</u>	<u>205,017</u>	
<u>\$ 500</u>	<u>\$ 1,018</u>	<u>\$ 518</u>	<u>\$ 163,438</u>	<u>\$ 194,892</u>	<u>\$ 31,454</u>

**COUNTY OF CUYAHOGA, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL PROPRIETARY FUND TYPES
 AND DISCRETELY PRESENTED COMPONENT UNIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>Proprietary Fund Types</u>		<u>1999 Totals Primary Government (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
OPERATING REVENUES			
Charges for services	\$ 15,008	\$ 83,631	\$ 98,639
Patient service revenue-net.....			
Other revenue	<u>50</u>	<u>4,447</u>	<u>4,497</u>
TOTAL OPERATING REVENUES	15,058	88,078	103,136
OPERATING EXPENSES			
Personal services.....	6,367	36,383	42,750
Contractual services.....	2,729	18,340	21,069
Commodities	789	10,981	11,770
Depreciation.....	1,558	2,827	4,385
Other expenses.....	<u>4,571</u>	<u>14,503</u>	<u>19,074</u>
TOTAL OPERATING EXPENSES.....	16,014	83,034	99,048
OPERATING INCOME(LOSS)	(956)	5,044	4,088
NONOPERATING REVENUES(EXPENSES)			
Interest income	24		24
Interest expense.....	(332)	(74)	(406)
Grants	151		151
Gain on disposal of fixed assets.....	<u>22</u>	<u>58</u>	<u>80</u>
NET NONOPERATING EXPENSES	(135)	(16)	(151)
INCOME(LOSS) BEFORE OPERATING TRANSFERS	(1,091)	5,028	3,937
Operating transfers in.....	144	214	358
Operating transfers in - primary government.....			
Operating transfers out:			
Debt retirement	<u>(884)</u>		<u>(884)</u>
NET OPERATING TRANSFERS.....	(740)	214	(526)
NET INCOME(LOSS).....	(1,831)	5,242	3,411
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	1,033		1,033
RETAINED EARNINGS AT BEGINNING OF YEAR	18,949	11,249	30,198
RETAINED EARNINGS AT END OF YEAR.....	\$ <u>18,151</u>	\$ <u>16,491</u>	\$ <u>34,642</u>

See notes to financial statements.



<u>MetroHealth System (Component Unit)</u>	<u>1999 Totals Reporting Entity (Memorandum Only)</u>
\$	\$
374,921	98,639
16,548	374,921
<u>391,469</u>	<u>21,045</u>
	494,605
280,718	323,468
14,243	35,312
48,344	60,114
24,312	28,697
<u>63,765</u>	<u>82,839</u>
431,382	530,430
(39,913)	(35,825)
7,160	7,184
(9,316)	(9,722)
	151
<u>(2,156)</u>	<u>80</u>
	(2,307)
(42,069)	(38,132)
25,352	358
	25,352
<u>25,352</u>	<u>(884)</u>
(16,717)	<u>24,826</u>
	(13,306)
	1,033
<u>270,519</u>	<u>300,717</u>
\$ <u><u>253,802</u></u>	\$ <u><u>288,444</u></u>

**COUNTY OF CUYAHOGA, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
AND DISCRETELY PRESENTED COMPONENT UNIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Proprietary Fund Types		1999 Totals Primary Government (Memorandum Only)
	Enterprise	Internal Service	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers.....	\$ 15,703	\$ 4,447	\$ 20,150
Cash receipts from quasi-external operating transactions.....		83,992	83,992
Other operating cash receipts	50		50
Cash payments to suppliers for goods and services	(8,293)	(40,647)	(48,940)
Cash payments to employees for services.....	(6,401)	(35,656)	(42,057)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES.....	1,059	12,136	13,195
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers in from other funds.....	144	214	358
Operating transfers in from primary government.....			
Operating transfers out to other funds.....	(884)		(884)
Receipts from noncapital grants.....	130		130
Specific purpose fund expenditures			
Negative cash balance implicitly financed.....		343	343
Negative cash balance implicitly repaid.....		(537)	(537)
NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITIES.....	(610)	20	(590)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from bonds.....			
Deposits in project fund.....			
Proceeds from notes.....	2,465		2,465
Proceeds from sale of capital assets.....	22	119	141
Acquisition and construction of capital assets.....	(2,587)	(2,474)	(5,061)
Principal paid on capital leases.....		(532)	(532)
Interest paid on capital leases.....		(74)	(74)
Principal paid on long-term debt.....			
Interest paid on long-term debt.....			
Principal paid on notes.....	(2,730)		(2,730)
Interest paid on notes.....	(3)		(3)
Principal paid on loans.....	(282)		(282)
Interest paid on loans.....	(205)		(205)
Principal paid on bonds.....	(90)		(90)
Interest paid on bonds.....	(121)		(121)
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES.....	(3,531)	(2,961)	(6,492)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments.....	26		26
Change in investments.....			
NET CASH PROVIDED BY INVESTING ACTIVITIES.....	26		26
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS.....	(3,056)	9,195	6,139
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	10,633	33,499	44,132
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 7,577	\$ 42,694	\$ 50,271

See notes to financial statements.

<u>MetroHealth System (Component Unit)</u>	<u>1999 Totals Reporting Entity (Memorandum Only)</u>
\$ 338,800	\$ 358,950
6,161	83,992
(93,139)	6,211
<u>(276,500)</u>	<u>(142,079)</u>
(24,678)	(318,557)
	(11,483)
25,352	358
8,952	25,352
(9,464)	(884)
	9,082
	(9,464)
	343
	<u>(537)</u>
24,840	24,250
63,076	63,076
(39,315)	(39,315)
(55,881)	2,465
(3,564)	141
(9,316)	(60,942)
	(532)
	(74)
	(3,564)
	(9,316)
	(2,730)
	(3)
	(282)
	(205)
	(90)
	<u>(121)</u>
(45,000)	(51,492)
17,343	17,369
<u>27,397</u>	<u>27,397</u>
44,740	44,766
(98)	6,041
<u>8,640</u>	<u>52,772</u>
<u>\$ 8,542</u>	<u>\$ 58,813</u>

(Continued)

**COUNTY OF CUYAHOGA, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 AND DISCRETELY PRESENTED COMPONENT UNIT**

**FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	<u>Proprietary Fund Types</u>		<u>1999 Totals Primary Government (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (956)	\$ 5,044	\$ 4,088
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Depreciation	1,558	2,827	4,385
Amortization of deferred financing cost			
(Increase) decrease in accounts receivable-net	141	31	172
(Increase) decrease in due from other funds	3	345	348
(Increase) decrease in due from other governments	33	(13)	20
(Increase) decrease in inventory of supplies	(3)		(3)
(Increase) decrease in other current assets			
Increase (decrease) in accounts payable	257	1,683	1,940
Increase (decrease) in due to other funds	(45)	(19)	(64)
Increase (decrease) in due to other governments	50	1,447	1,497
Increase (decrease) in accrued wages and benefits	21	791	812
Increase (decrease) in other liabilities			
TOTAL ADJUSTMENTS	<u>2,015</u>	<u>7,092</u>	<u>9,107</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 1,059</u>	<u>\$ 12,136</u>	<u>\$ 13,195</u>

See notes to financial statements.

<u>MetroHealth System (Component Unit)</u>	<u>1999 Totals Reporting Entity (Memorandum Only)</u>
\$ (39,913)	\$ (35,825)
24,312	28,697
231	231
(12,566)	(12,394)
	348
	20
	(3)
5,730	5,730
	1,940
	(64)
	1,497
	812
<u>(2,472)</u>	<u>(2,472)</u>
15,235	24,342
<u>\$ (24,678)</u>	<u>\$ (11,483)</u>

(Continued)

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE A - Description of Cuyahoga County and Basis of Presentation

The County: Cuyahoga 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. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. There are also 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.

The County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity," under which the financial statements include all the organizations, activities, functions and component units for which the County (Primary Government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the County.

The adoption of this statement caused the MetroHealth System (the Hospital) to be included as a discretely presented component unit in the County's financial statements. The Hospital provides health care and hospitalization to the general public and care for the county indigents. The County appoints the majority of the Hospital's Board of Trustees. The Hospital prepares an annual operating budget which is approved by the County. The component unit is included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Discretely Presented Component Unit Disclosure: The component unit which is not blended as part of the primary government is discretely presented by reporting component unit financial data in a column separate from the financial data of the primary government. Complete financial statements for the individual component unit can be requested from the County Auditor.

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "totals (memorandum only)" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts. Interfund transactions have not been eliminated, and the caption "amount to be provided" is not an asset in the usual sense. Consequently, amounts shown in the "totals (memorandum only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

Certain prior year amounts have been reclassified to conform to current year classifications.

The County uses the following fund types and account groups:

Governmental Funds:

General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use tax, property taxes, state local government fund receipts, investment earnings and various service fees.

Special Revenue Funds: These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Revenues are derived primarily from property taxes, other taxes, and federal and state grant programs.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Debt Service Fund: The Debt Service fund is used to account for revenues received and used to pay principal and interest on all long-term bonded debt except those payable from Enterprise funds. Revenues are derived primarily from property taxes.

Capital Projects Fund: This fund is used to account for the acquisition or construction of capital assets (other than those financed by Proprietary funds). Revenues and financing resources are derived from the issuance of debt, receipts from the General and Special Revenue funds and capital grant programs.

Proprietary Funds:

Enterprise Funds: These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds: These funds are used to account for the goods or services provided by certain County departments to other County departments and funds on a cost-reimbursement basis.

Fiduciary Funds:

Agency Funds: These funds are used to account for assets held by the County as an agent for other governments, other funds and individuals. These assets include property and other taxes as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Cuyahoga County.

Account Groups:

General Fixed Asset Account Group: This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Proprietary funds. General fixed assets include land, land improvements, buildings, structures and improvements, furniture, fixtures and equipment and vehicles owned by the County.

General Long-Term Obligations Account Group: This account group is used to record all long-term obligations of the County except for those of Proprietary funds.

NOTE B - Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles for local government units as prescribed in statements and interpretations issued by the Governmental Accounting Standards Board (GASB).

Basis of Accounting: All financial transactions for Governmental and Fiduciary funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when they become susceptible to accrual, that is, when they are measurable and available to finance County operations. Revenues accrued at the end of the year consist of reimbursements from other governments for grant expenditures and amounts receivable from sales and use taxes collected in December and received within sixty days after year-end. Property taxes are recorded as revenue when measurable and available within a period, which does not exceed sixty days after year-end. Governmental fund expenditures are accrued when the related fund liability is incurred, except interest on long-term debt, which is recorded when due. Proprietary fund financial transactions are recorded on the accrual basis of accounting; revenues are recognized when earned and expenses are recognized as incurred. The County currently follows GASB No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" using the guidance established in Alternative No. 1, which follows all Financial Accounting Standard Board (FASB) standards issued on or before November 30, 1989, unless they conflict with GASB Statements. The County has chosen not to apply future FASB Standards.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Measurement Focus: All Governmental funds are accounted for on a flow of current financial resources measurement focus. Only current assets and current liabilities are included on the balance sheets. Operating statements present increases and decreases in net current assets.

All Proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and liabilities whether current or long-term are included on the balance sheets. Fund equity is separated into contributed capital and retained earnings and operating statements present increases and decreases in total assets.

Budgetary Accounting and Control: The County is required by state law to adopt annual budgets for the General fund, certain Special Revenue funds and the Debt Service fund. Special Revenue funds which are budgeted annually include Human Services, Health and Human Services Levies, Motor Vehicle Gas Tax, County Board of Mental Retardation and Health and Community Services. The County Administrator prepares the budget, which is approved by the Board of County Commissioners. The Office of Budget and Management prepares a separate budgetary report. The Board of County Commissioners approves amendments to the original budget throughout the year as allowed by state statute. The budget amendments are approved by legal category but identified as additional appropriation measures. During 1999, supplemental budgetary appropriations amounted to approximately \$172,348,000. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for personnel, capital purchases and other costs. Elected officials and managers may amend the budget without approval of the County Commissioners as long as amendments are within legal categories. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances are closed to unreserved fund balance/retained earnings at year-end and are re-encumbered and reappropriated at the start of the following year.

The accompanying budget basis financial schedules, comparing budget to actual results of operations, are presented to demonstrate the County's compliance with legally adopted budgets and reflect only budget revisions formally adopted by the Board of County Commissioners. The Commissioners and their staff throughout the year monitor the level of revenues and expenditures, and policy decisions are made based on the available current information. Formal revisions to previous budgets may not be processed if actual results are within previously budgeted levels. Consequently, large variances may appear on the budget and actual comparisons in the accompanying financial schedules.

The budgetary process does not include annual budgeting for certain grants (including Job Training Partnership Act, Community Development and Other) and the Capital Projects fund. Appropriations are made on a multi-year basis with the free balance and encumbrances being reappropriated annually. The administrative control is on a grant basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data. The County adopts annual budgets for Proprietary funds, however, budgetary data is not presented for Proprietary funds due to the nature of the funds where demand for goods and services largely determines the level of revenues and expenses. There is no legal requirement to report on such budgets.

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP basis).

The major differences between the budget basis and the GAAP basis are:

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

The actual results of operations compared to the revised appropriation passed by the Board of County Commissioners for all annually budgeted Governmental funds are presented in the Combined Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual (Non-GAAP Budgetary Basis).

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

A reconciliation of the results of operations for the year on the GAAP basis to the Budget basis follows:

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses (Amounts in 000's)			
	General Fund	Special Revenue Funds	Debt Service Fund
GAAP basis.....	\$ 58,012	\$ 1,425	\$ (691)
Multi-Year Budgeted		<u>(237)</u>	
GAAP basis for annually budgeted funds.....	58,012	1,188	(691)
Increase (Decrease):			
Accrued receivables at 12/31/99 not recognized in the 1999 budget	(153,270)	(283,810)	(19,203)
Accrued receivables at 12/31/98 recognized in the 1999 budget	82,106	236,372	16,179
Expenditures accrued as liabilities at 12/31/99 not recognized in the 1999 budget	32,396	243,755	19,253
Expenditures accrued as liabilities at 12/31/98 recognized in the 1999 budget	(55,251)	(236,265)	(16,193)
Other GAAP adjustments ⁽¹⁾	<u>65,297</u>		
Budget basis	\$ <u>29,290</u>	<u>\$(38,760)</u>	\$ <u>(655)</u>

(1) Change in the amount of negative cash balance implicitly financed by the General fund, prior year unrealized gain on investments, current year unrealized loss on investments and bond proceeds with trustee.

Statement of Cash Flows: The County utilizes the direct method with respect to the statement on cash flows as defined by the Government Accounting Standards Board Statement No.9.

Pooled Cash and Cash Equivalents: Cash resources of a majority of individual funds are combined to form a pool of cash and investments, which are managed by the County Treasurer. Investments in the pooled cash and cash equivalents accounts consist of U.S. Treasury Notes and other Federal Government securities, Bankers Acceptances, Certificates of Deposit and State Investment Pool. For purposes of the combined statement of cash flows, the Proprietary funds and Component Unit consider all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

Investments: The County adopted the provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, which established accounting and financial reporting standards for government investments and investment pools, requiring most investments to be recorded at fair value and the recognition of unrealized gains and losses in the financial statements. The County has the ability and intent to hold all investments to maturity. Interest on investments is accrued as earned and distributed to appropriate funds utilizing a formula based on the average month-end balance of cash and cash equivalents of appropriate funds. County policy requires interest earned on investments to be credited to the General fund except where there is a legal requirement such as the Motor Vehicle Gas Tax fund or where there are bond proceeds for capital improvements such as the Capital Projects fund.

Inventory of Supplies: Inventory is valued at cost using the first-in first-out method. Costs are expensed when inventory is consumed for Proprietary funds and for the Discretely Presented Component Unit. Costs are expended when inventory is purchased for Governmental funds.

Funds Held by Trustee: Funds held by trustee are assets under the control of the bond trustee and are used for payment of principal and interest on the bonds when due and, assets administered by a trustee for the Hospital's self-insurance and workers' compensation trust accounts. These assets are invested primarily in government securities with original maturities not greater than five years.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Board Designated Funds: Board designated funds are assets set aside by the board of trustees for future capital improvements and for research and development. These assets are invested primarily in government securities with original maturities not greater than five years.

Restricted Assets: Included in the Discretely Presented Component Unit are restricted assets consisting of investments restricted by donors.

Fixed Assets in Service and Depreciation: Fixed assets in service are stated on the basis of historical cost or, if contributed, at fair market value at the date received. Infrastructure assets are capitalized only if applicable to Proprietary funds. Infrastructure assets including streets, bridges and sidewalks are not capitalized in the General Fixed Assets Account Group. Depreciation is not provided for the General Fixed Assets Account Group. Depreciation for the Proprietary funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis.

The estimated useful lives are as follows:

Land improvements	15 to 20 years
Utility plant in service	20 to 50 years
Buildings, structures and improvements	8 to 40 years
Furniture, fixtures and equipment	6 to 22 years
Vehicles	5 to 9 years

Capitalization of Interest: The County's policy is to capitalize interest on Proprietary fund and Discretely Presented Component Unit construction projects until substantial completion of the project. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

Compensated Absences: The County records accumulated unpaid sick, vacation and overtime pay benefits as accrued wages and benefits payable when earned by employees. For Governmental funds, the portion of the liability, which is not currently due and payable, is recorded in the General Long-Term Obligation Account Group. The County utilizes the termination payments method-ratio with respect to compensated absences as defined in the Government Accounting Standards Board Statement No. 16.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative approval for carry-over is obtained. Sick time not taken may be accumulated until retirement. Employees with a minimum of ten years of service are paid one-fourth of accumulated sick time at the employee's current wage rate upon retirement up to a maximum of thirty days. Certain agencies of the County that are not under the control of the Board of County Commissioners may have slight variances in policies on compensated absences.

Contributed Capital: Contributed capital represents Federal and State grants and other financing resources provided by the County to Proprietary funds not subject to repayment. Depreciation on those assets acquired or constructed with contributed resources is charged to contributed capital, which is reported net of depreciation expense.

Grants and Other Intergovernmental Revenues: Local government fund revenues are recorded as receivables and revenues when measurable and available. Other Federal and State grants and assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of fixed assets in Proprietary funds are recorded as receivables and contributed capital when the related expense occurs. All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

Rehabilitation Loan Repayments: The Community Development Block Grant Program loans monies to small businesses in the County for capital improvements. The loans are repaid on a monthly basis to the Community Development Department through an agreement with local banks and are then available for future loans. Revenues are recorded when measurable and available.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Encumbrances: Encumbrance accounting allows for the reservation of appropriation for expenditures/expenses of purchase orders, contracts and other commitments. Encumbrances are closed to unreserved fund balance/retained earnings at year-end and re-encumbered at the beginning of the following year.

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds including transfers of resources to provide services and construct assets. Interfund transactions are generally classified as operating transfers in the accompanying financial statements. Operating transfers out are subclassified for component unit, debt retirement or other purposes. Component unit represents monies transferred to the MetroHealth System for their subsidy payments. Debt retirement represents monies being transferred to the Debt Service fund and Other represents all other operating transfers out. Residual equity transfers are non-routine, non-recurring transfers of fund balance between funds.

Fund Balance: The County records reservations for portions of fund balance which are legally segregated for specific future uses or which do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balance are amounts that have been designated by management for a specific future use, but are not legally segregated. Undesignated fund balance indicates that portion of fund equity, which is appropriable in future periods.

Risk Management: The County has implemented GASB No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The employees' health insurance is risk free in the financing of its coverage. The County pays a premium to the insurance providers without additional risk to the County. The County maintains an Internal Service fund for the self-insurance of worker's compensation through a retrospective rating plan with the State of Ohio. The County has designated a balance in the General fund, pursuant to Ohio law, to provide reserves for claims and judgments not covered by the various County insurance policies.

NOTE C - Pooled Cash, Cash Equivalents and Investments

Pooled cash and cash equivalents:

Pooled Cash: Monies for the Debt Service fund, certain Agency funds and the Hospital are deposited and maintained in individual segregated bank accounts or invested in specifically segregated investments. Monies of all other funds of the County are held in a group of bank accounts or invested. Collectively, these bank accounts and investments represent the Pooled Cash and Cash Equivalents account. Amounts reported as cash and cash equivalents for the segregated funds and the pooled funds principally consist of bank balances, certificates of deposit, United States Treasury Notes, Government Mortgage-backed Securities including United States Agencies, Bankers Acceptances and State Investment Pool. Variance between cash and cash equivalents on the combined balance sheet and Treasurer's investments are due primarily to outstanding warrants and reconciling items. In addition, the County also held in pooled cash and the related investments accounts approximately \$5.6 million related to funds not included in the County's financial reporting entity.

Certain funds have made disbursements from the pooled cash account in excess of their individual equity in the pooled cash account. These amounts are reported in the combined balance sheet as "Due to other funds."

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

A summary of the Pooled Cash and Cash Equivalents account balance by fund type at December 31, 1999, follows:

Fund Type	(Amounts in 000's)	
	Due To	Equity In
General	\$	\$ 143,310
Due From:		
Special Revenue	52,376	
Capital Projects	42,225	
Internal Service	<u>1,235</u>	<u>(95,836)</u>
Net General		47,474
Special Revenue		101,380
Enterprise		7,577
Internal Service		42,694
Agency		<u>169,188</u>
Total Equity in Pooled Cash		\$ <u>368,313</u>

Amounts due to other funds by Special Revenue funds will be paid from collection of reimbursements under grant programs from the Federal and State governments. Amounts owed from the Capital Projects fund will be collected through future bond sales. Amounts owed by the Internal Service funds will be paid through collection of charges for services and General fund subsidies.

Deposits and investments:

Primary Government

Deposits: At year-end, the carrying amount of the County's deposits, including certificates of deposit, were \$12,870,265 and the bank balances were \$13,097,854. Of this balance, \$100,000 was covered by federal depository insurance and \$12,997,854 was covered by collateral held by the pledging institution's agent in the name of the depository or the Federal Reserve Bank of Cleveland in pooled securities accounts held by the financial institution but not in the County's name. In addition, the majority of the bank balance represents items for which the bank had not received final settlement. These items are included in the ledger balance as one-day float. The pooled securities serve as collateral for all public deposits held by the banks, including the County's deposits. The Ohio Revised Code requires that the market value of securities held in the pool be at least equal to 110% of the public deposits held by the banks. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. County policy is to utilize federally insured banks and savings institutions located in the County.

Component Unit

Deposits: At December 31, 1999, the financial statement carrying amount of the Hospital's deposits was (\$6,209,000) (overdraft). The actual bank balances including accrued interest, totaled \$788,000, the difference representing outstanding checks payable and normal reconciling items. Federal depository insurance covered approximately \$200,000 of the Hospital's deposits at year-end and are thus a category (1) deposit risk in accordance with the provisions of GASB Statement No. 3. The remainder was secured by collateral pools of U.S. Government and municipal securities at a financial institution in the Hospital's name.

Investments: The County's Statement of Investment Policy, approved by the County's Investment Advisory Committee authorizes investment by the County in investments described in the Ohio Revised Code. Eligible investments include U. S. Treasury Bills and Notes, backed by the full faith and credit of the U.S. government, obligations of U.S. government agencies, commercial paper, bankers acceptances, municipal obligations of the State of Ohio or the political subdivisions of the State of Ohio, time certificates of deposit or savings or deposit accounts in an eligible institution defined in the Ohio Revised Code, State of Ohio Local Agency Investment Pool, shares in open-end no-load money market mutual funds registered under the Federal Investment Act of 1940 and Repurchase Agreements. Ohio statute prohibits the use of Reverse Repurchase Agreements as of September 1996. County investment policy restricts Repurchase Agreements to durations of 30 days or less and all investments to maturities of not more than 5 years.

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

The Governmental Accounting Standards Board Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements" requires the County to categorize its deposits and investments into one of three credit risk categories. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Risk category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent but not in the County's name.

At December 31, 1999, the County's Primary Government investments were as follows:

Investment Type	Category 1	(Amounts in 000's)	
		Carrying Value	Fair Value
U.S. Treasury Notes	\$ 46,965	\$ 46,965	\$ 47,017
U.S. Government Mortgage-backed Securities.....	262,160	262,160	257,372
Bankers Acceptances	2,472	2,472	2,473
State Investment Pool.....		<u>64,046</u>	<u>64,046</u>
Total County Investments.....	\$ <u>311,597</u>	\$ <u>375,643</u>	\$ <u>370,908</u>

The U.S. Treasury Notes, U.S. Government Mortgage-backed Securities and Bankers Acceptances are held by the County or its agent in the County's name. The amount invested in the State Investment Pool is not classified by risk category because it is not evidenced by securities that exist in physical or book entry form.

At December 31, 1999, the County's Component Unit investments were as follows:

Investment Type	Category 1	(Amounts in 000's)		
		Category 3	Carrying Value	Fair Value
U.S. Treasury Notes	\$ 50,896	\$	\$ 50,896	\$ 49,275
U.S. Agency Obligations.....	142,480		142,480	138,199
Repurchase Agreements		<u>12,960</u>	<u>12,960</u>	<u>12,960</u>
	\$ <u>193,376</u>	\$ <u>12,960</u>	206,336	200,434
Money Market Funds			<u>74,303</u>	<u>74,303</u>
Total Hospital Investments			\$ <u>280,639</u>	\$ <u>274,737</u>

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

NOTE D - Interfund Receivables and Payables

Individual interfund receivable and payable balances as of December 31, 1999 follow:

Fund Types	(Amounts in 000's)	
	Interfund Receivables	Interfund Payables
General Fund.....	\$ 120,610	\$ 3,668
Special Revenue Funds:		
Human Services		50,738
Health and Human Services Levies.....	122,044	1,184
Motor Vehicle Gas Tax	1,517	326
County Board of Mental Retardation	64,390	1,436
Health and Community Services	11,581	846
Job Training Partnership Act		815
Community Development	1,675	3,606
Other	<u>2</u>	<u>37</u>
Total Special Revenue Funds.....	201,209	58,988
Debt Service Fund	19,203	
Capital Projects Fund.....	21	42,123
Enterprise Funds:		
Sanitary Engineer	1	251
County Airport.....		6
Huntington Park Garage.....		11
Cuyahoga County Information System	<u>12</u>	<u>3</u>
Total Enterprise Funds.....	13	271
Internal Service Funds:		
Central Custodial Services	203	820
Maintenance Garage	99	1,001
Data Processing Center	79	65
Printing, Reproduction and Supplies	458	10
Communications.....	109	263
Self-Funded Workers Compensation.....	<u>8,196</u>	<u>1</u>
Total Internal Service Funds	9,144	2,160
Agency Funds:		
Payroll	717	
Undivided Tax.....		235,192
Other		<u>8,515</u>
Total Agency Funds.....	<u>717</u>	<u>243,707</u>
Totals.....	\$ <u>350,917</u>	\$ <u>350,917</u>

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

A summary of interfund receivables/payables of the General fund follows:

Fund Types	(Amounts in 000's)	
	Receivables	Payables
Special Revenue Funds:		
Human Services	\$ 48,180	\$
Health and Community Services	316	
Job Training Partnership Act	607	
Community Development	<u>3,590</u>	
Total Special Revenue Funds.....	52,693	—
Capital Projects Fund.....	42,225	
Enterprise Funds:		
Cuyahoga County Information System.....		12
Internal Service Funds:		
Maintenance Garage	996	39
Data Processing Center		154
Printing, Reproduction and Supplies		287
Communications.....	239	88
Self-Funded Workers Compensation.....		<u>2,371</u>
Total Internal Service Funds.....	1,235	2,939
Agency Funds:		
Payroll		717
Undivided Tax.....	19,605	
Other	<u>4,852</u>	
Total Agency Funds.....	24,457	717
Totals.....	\$ <u>120,610</u>	\$ <u>3,668</u>

The receivables from Special Revenue, Capital Projects and Internal Service funds represent amounts overdrawn from the pooled cash account which is owed to the General fund. The receivable from Undivided Tax Agency fund represents property taxes levied in 1999 to be recorded in the General fund in 2000. The receivable from Other Agency funds represents investment earnings and fees deposited in various outside bank accounts.

The amount payable to the Cuyahoga County Information System is for computer charges from various General fund agencies. The amounts payable to Internal Service funds represent unpaid charges at December 31, 1999. The amount payable to the Payroll Agency funds represents hospitalization charges.

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

NOTE E - Contributed Capital - Proprietary Fund Types

A summary of additions and reductions to contributed capital for the County's Enterprise funds follows:

Enterprise Funds	Contributed Capital At Beginning of Year	Add: Grants and Contributed Assets	Less: Depreciation and Disposition of Fixed Assets		Contributed Capital At End of Year
			Acquired by Contributed Capital		
Enterprise Funds:					
Sanitary Engineer	\$ 6,856	\$ 876	\$ 526		\$ 7,206
County Airport.....	10,566		403		10,163
Huntington Park Garage	<u>1,616</u>	<u>—</u>	<u>104</u>		<u>1,512</u>
Total	\$ <u>19,038</u>	\$ <u>876</u>	\$ <u>1,033</u>		\$ <u>18,881</u>

NOTE F - General Fixed Assets

A summary of changes in general fixed assets follows:

Asset Type	(Amounts in 000's)			Balance December 31, 1999
	Balance January 1, 1999	Additions	Deductions	
Land.....	\$ 28,983	\$ 846	\$	\$ 29,829
Land improvements	1,269	265		1,534
Buildings, structures and improvements	379,608	4,612	27	384,193
Furniture, fixtures and equipment.....	16,239	1,848	881	17,206
Vehicles	11,922	1,727	1,447	12,202
Construction in progress	<u>58,113</u>	<u>27,711</u>	<u>4,363</u>	<u>81,461</u>
Totals	\$ <u>496,134</u>	\$ <u>37,009</u>	\$ <u>6,718</u>	\$ <u>526,425</u>

At December 31, 1999, general fixed assets included \$27,772,958 of property and equipment under capitalized leases. Land amounted to \$5,777,209, buildings, structures and improvements amounted to \$21,496,670 and furniture, fixtures and equipment amounted to \$499,079.

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

A summary of construction commitments follows:

Function	Authorized Project Amount	(Amounts in 000's)	
		Expended as of December 31, 1999	Future Commitments
General government	\$ 15,362	\$ 7,395	\$ 7,967
Judicial.....	108,833	62,332	46,501
Social services.....	8,750	7,032	1,718
Health and safety.....	7,500	653	6,847
Public works.....	<u>6,487</u>	<u>4,049</u>	<u>2,438</u>
Totals.....	\$ <u>146,932</u>	\$ <u>81,461</u>	\$ <u>65,471</u>

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

NOTE G - Long-Term Debt and Other Obligations

The bonded debt of the County payable as of December 31, 1999, follows:

(Amounts in 000's)					
Year Issued	Interest Rate	Balance January 1	Additions	Reductions	Balance December 31
General Long-Term Debt:					
Primary Government					
<u>General Obligation Bonds - Unvoted:</u>					
1983	Building Improvements-Due thru 2004	9.375%	\$ 5,250	\$ 875	\$ 4,375
1983	Health Service Facilities-Due thru 2004	9.375%	2,220	370	1,850
1983	Auditorium-Due thru 2004	9.375%	1,050	175	875
1983	Street Improvement-Due thru 2004	9.375%	300	50	250
1983	Sanitary Improvement-Due thru 2004	9.375%	1,200	200	1,000
1993	Various Purpose Refunding Bonds-Due thru 2012	2.20%-5.25%	47,290	4,600	42,690
1993	Rock and Roll Hall of Fame-Due thru 2018	2.75%-5.65%	10,610	315	10,295
1995	Various Purpose Improvement-Due thru 2015	3.75%-5.50%	<u>29,530</u>	<u>2,015</u>	<u>27,515</u>
	Total General Obligation Bonds - Unvoted		97,450	8,600	88,850
<u>General Obligation Bonds - Voted:</u>					
1991	Jail II Series - Due thru 2006	6.95%-7.05%	5,086		5,086
1993	Jail Facilities and Various Purpose Refunding Bonds-Due thru 2013	2.20%-5.25%	<u>47,789</u>	<u>3,950</u>	<u>43,839</u>
	Total General Obligation Bonds - Voted		<u>52,875</u>	<u>3,950</u>	<u>48,925</u>
	TOTAL TAX SUPPORTED BONDS		150,325	12,550	137,775
<u>Self-Supporting Bonds:</u>					
1976	Sewer Improvement 615A-Due thru 2001	6.500%	<u>465</u>	<u>155</u>	<u>310</u>
	Total Self-Supporting Bonds		465	155	310
Revenue Bond Debt:					
<u>Revenue Bonds:</u>					
1992	Gateway Economic Development-Due thru 2022	4.44%-6.75%	38,400	1,600	36,800
1992	Gateway Economic Development-Due thru 2022	8.63%	35,000		35,000
1994	Gateway Economic Development-Due thru 2023	4.45%-7.60%	41,010	1,135	39,875
1994	Cleveland Foundation Economic Development - Due thru 2002	3.00%	1,750	371	1,379
1998	Brownfield Economic Redevelopment - Due thru 2018	4.91%-6.75%	<u>15,465</u>	<u>440</u>	<u>15,025</u>
	Total Revenue Bonds		<u>131,625</u>	<u>3,546</u>	<u>128,079</u>
	TOTAL GENERAL LONG-TERM OBLIGATIONS		282,415	16,251	266,164
Enterprise Fund Debt:					
<u>Self-Supporting Bonds:</u>					
1992	Sewer Improvement-Due thru 2012	3.50%-6.40%	<u>1,910</u>	<u>90</u>	<u>1,820</u>
	Total Self-Supporting Bonds		1,910	90	1,820
	TOTAL ALL BONDS		\$ <u>284,325</u>	\$ <u>0</u>	\$ <u>16,341</u>
					\$ <u>267,984</u>

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

The changes in the General Long-Term Debt Account group for 1999 are as follows:

	Balance January 1	(Amounts in 000's)		Balance December 31
		Additions	Reductions	
General Long-Term Obligations:				
Bonds Due thru 2023	\$ 282,415	\$	\$ 16,251	\$ 266,164
Accrued Wages and Benefits	18,575	1,645		20,220
Capital Lease Obligations	3,221		714	2,507
Environmental Protection Agency Loan	219		27	192
Ohio Department of Development Loan	<u>4,500</u>		<u>250</u>	<u>4,250</u>
Total General Long-Term Obligations	\$ <u>308,930</u>	\$ <u>1,645</u>	\$ <u>17,242</u>	\$ <u>293,333</u>

A summary of the County's future long-term bond funding requirements for the Primary Government as of December 31, 1999, follows:

Bonds Due In	(Amounts in 000's)	
	Principal	Interest
2000	\$ 18,004	\$ 16,369
2001	16,777	15,531
2002	16,768	14,709
2003	17,290	13,891
2004	15,670	15,214
2005-2009	68,877	68,843
2010-2014	48,663	55,319
2015-2019	37,555	19,015
2020-2023	<u>28,380</u>	<u>4,676</u>
Totals	\$ <u>267,984</u>	\$ <u>223,567</u>

A summary of the County's Component Unit future long-term bond funding requirements as of December 31, 1999, follows:

Bonds Due In	(Amounts in 000's)	
	Principal and Interest	
2000	\$	12,879
2001		14,774
2002		14,782
2003		14,770
2004		14,769
Thereafter		<u>321,134</u>
Total		393,108
Amounts representing interest		(191,299)
Unamortized difference between reacquisition price and the net carrying amount of old debt ..		(8,982)
Unamortized discount		<u>(2,381)</u>
Present value of net minimum payments	\$	<u>190,446</u>

Long-Term Bonds: All long-term bonded debt of the Primary Government is retired from the Debt Service fund except those payable from Enterprise funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Self-supporting bonds, except revenue bonds, are secured by an unvoted property tax levy, however, each appropriate bond indenture provides for principal and interest to be paid from user charges. The revenue bonds are secured by non-tax revenue of the County.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue approximately \$167,482,000 of additional unvoted general obligation debt.

Defeasance of General Obligation Bonds: On March 19, 1993, the County issued general obligation bonds amounting to \$140,648,691 with interest rates ranging from 2.2% to 5.75%. The issues consisted of voted and unvoted refunding debt as well as new voted debt. The unvoted refunding debt amounted to \$75,395,000, the voted refunding debt amounted to \$49,403,691 and the additional voted debt amounted to \$15,850,000. The refunding debt was used to retire outstanding debt of \$115,593,948 which consisted of \$49,568,948 and \$66,025,000 of voted and unvoted debt, respectively. The County advance refunded the bonds to reduce its total debt service payments over the next 20 years by \$1.5 million and \$2.9 million on voted and unvoted debt, respectively, and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1.2 million and \$2.2 million on voted and unvoted debt, respectively. The aggregate amount of the defeased General Obligation Bonds outstanding at December 31, 1999 is \$47,151,960.

Brownfield Economic Redevelopment Bonds: On October 1, 1998, the County issued Economic Redevelopment Revenue Bonds amounting to \$15,465,000 at interest rates varying from 4.91% to 6.75% for the purpose of providing funding for the Brownfield Redevelopment Fund Program. Annual debt service payments to the trustee commenced January 1999 and will continue until 2018. Debt service will be paid from nontax revenue of the County. At December 31, 1999, a reserve in the General fund was created to account for future loans from the bond proceeds for Brownfield Redevelopment.

Cleveland Foundation Bond and Gateway Loan: The County entered into a cooperative agreement with the Cleveland Foundation dated July 1994, for the issuance of Economic Development Bonds to be purchased by the Cleveland Foundation with the proceeds loaned to Gateway. The bonds were issued for \$1,750,000 at an interest rate of 3%. Annual debt service payments to the Cleveland Foundation commenced July 1999 and continue through 2002. Debt service payments are to be made from nontax revenue of the County. Gateway is to repay the County out of its revenue sources.

Accrued Wages and Benefits: County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. Certain agencies may have policies that vary with regard to payment of accrued sick leave time upon retirement. Termination of employment must be by retirement to receive accumulated unpaid sick leave. 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. In general, employees are eligible to be paid for unpaid overtime and unused compensatory time upon termination of employment. All sick, vacation and overtime payments are made at the employee's current wage rate.

At December 31, 1999, the total accumulated unpaid sick, vacation and overtime hours for which \$20,220,094 is recorded in the General Long-Term Obligation Account Group were:

	Hours	Amount (in 000's)
Sick	13,920	\$ 224
Vacation	1,175,507	18,888
Overtime	<u>68,959</u>	<u>1,108</u>
Total	<u>1,258,386</u>	\$ <u>20,220</u>

Special Termination Benefits: The State of Ohio has granted statutory authority enabling Ohio public employers to establish early retirement incentive programs. In conjunction with this program, the County Board of Mental Retardation (CBMR) adopted in 1998 by board resolution a plan which allows for participation by eligible CBMR employees. The plan was in effect for one year beginning September 1, 1998 through August 31, 1999 for both PERS and STRS. The benefit for participating employees was based on service credit amounting to twenty percent of existing accumulated service up to a maximum of two years. In 1999, \$275,000 was paid to PERS and STRS.

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

In 1999, CBMR, adopted by board resolution, another plan allowing for participation by eligible CBMR employees. The plan will be in effect for two years starting July 1, 2000 through July 1, 2002 for PERS. There is no estimate of payout as of December 31, 1999.

Capital Lease Obligations: The County has entered into agreements to lease copier and computer equipment. In addition, the County Board of Mental Retardation has entered into agreements to lease buildings for use as training centers and adult living facilities. These agreements are, in substance, lease purchases (capital leases), and are classified as capital lease obligations in the financial statements.

The following summarizes future minimum lease payments under the above capital leases, and the present values of net minimum lease payments for the Primary Government at December 31, 1999:

Year	(Amounts in 000's)	
	GLTO	Proprietary funds
2000.....	\$ 588	\$ 425
2001.....	465	284
2002.....	435	274
2003.....	373	68
2004.....	320	
2005-2009.....	1,077	
2010-2014.....	787	
2015-2019.....	157	
2020-2023.....	13	
Total Minimum Lease Payments.....	4,215	1,051
Less: Amount Representing Interest.....	1,708	81
Present Value of Net Minimum Lease Payments.....	\$ <u>2,507</u>	\$ <u>970</u>

The following summarizes future minimum payments and the present values of net minimum lease payments for the Component Unit at December 31, 1999:

Year	(Amounts in 000's)	
	Equipment Obligation	
2000.....	\$ 3,035	
2001.....	3,035	
2002.....	3,035	
2003.....	3,035	
2004.....	2,441	
Thereafter.....	2,338	
Total Minimum Lease Payments.....	16,919	
Less: Amount Representing Interest.....	2,279	
Present Value of Net Minimum Lease Payments.....	\$ <u>14,640</u>	

EPA Loan: The County Board of Mental Retardation was granted a twenty year, no interest loan by the United States Environmental Protection Agency in the amount of \$493,962. The purpose of the loan is for the removal of asbestos at the William Patrick Day Developmental Center. The loan is payable in equal semi-annual installments of \$2,500 or 1/36th of the total amount of the loan outstanding, whichever is greater. Repayment of the loan commenced in June 1989, and will continue until the principal is fully paid, except that the final installment of the entire indebtedness is due and payable in twenty years or by July 31, 2007. The outstanding balance of this loan at December 31, 1999 was \$192,000.

Ohio Department of Development Loan: Due to cost overruns on the Gateway sports facility, a \$10 million private loan was secured by Gateway from a local bank. The County was required to place \$10 million in a certificate of deposit in the bank until repayment of the loan. In October 1996, the State of Ohio's Department of Development

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

loaned the city of Cleveland and the County \$10 million to repay the Gateway loan from the local bank. The no interest loan is to be repaid over 20 years with annual payments of \$250,000 each from the city of Cleveland and the County due beginning March 1997. The County's portion of the loan is to be repaid from Local Government distributions from the State of Ohio.

Enterprise Fund Loans: The Sanitary Engineer was granted four, twenty year, no interest loans by the State of Ohio Public Works Commission in the amounts of \$1,023,209, \$746,824, \$453,919 and \$130,654, respectively. The purpose of the first three of these loans is for the construction of sewer lines at various municipalities throughout Cuyahoga County. The purpose of the fourth loan is for the construction of sewer lines at MetroHealth. Repayment commenced in December 1999 on the \$453,919 loan for the North County Line station. Repayment began in earlier years on all other loans.

The Sanitary Engineer has also entered into four twenty year loan agreements with the State of Ohio Environmental Protection Agency for \$1,487,345, \$270,471, \$1,399,342 and \$1,935,146, with interest rates between 4.0% to 4.18%. The purpose of these loans is for rehabilitation of the Sanitary Engineer's office building, replacement of Hickory Hills treatment pump station, construction of Scottish Highlands pump station and replacement of North County Line station, respectively. Repayment commenced in July 1999 on the North County Line station. Repayment began in earlier years on all other loans.

The Sanitary Engineer entered into a loan agreement with the Northeast Ohio Regional Sewer District for \$666,619. The purpose of the loan is for tap-in of the Olmsted Falls sewer line to Bagley Road.

Enterprise Fund Notes: The County issued Bond Anticipation Notes for sewer improvements, in the amount of \$1,365,000 in May 1998, for the Chagrin Highlands project. The notes were issued with an interest rate of 4% due May 12, 1999. The County rolled the notes over in May and September 1999. The rollover notes issued in September 1999 amounted to \$1,100,000 at an interest rate of 4.1% (effective rate of 3.8643% after premium of \$2,407). The County will issue bonds in 2000 to retire the notes. The bonds will be a general obligation of the County but be repaid through a special assessment.

Operating Leases: During the year 1999, the County had approximately 80 operating leases for office space and equipment. At December 31, 1999, there were 54 remaining with future obligations. The operating lease agreements range in length from one month to six years. Total rental payments for 1999 amounted to \$7,520,002 and rental obligations for the years 2000 through 2005 are \$21,155,415 of which \$3,228,152 represent proprietary fund obligations. Rental payments for the years 2000, 2001, 2002, 2003 and 2004 are \$6,756,585, \$4,892,382, \$4,452,082, \$3,465,833 and \$1,456,422, respectively. Operating lease payments are recorded in the period they are paid.

Gateway Loan Guarantees: The County has guaranteed \$69.4 million of bonded debt issued by Gateway. The guarantee, subject to annual renewal, covers \$38.4 million in Subordinated Tax Bonds supported by an excise tax on cigarettes and alcohol products and \$31 million in Stadium Revenue Bonds supported by luxury seating revenues. The County appropriates an amount necessary to cover the annual debt service which amounted to \$7.3 million in 1999. As of December 31, 1999, the outstanding balance on the Gateway loan guarantees including interest was \$31.1 million on the Subordinated Tax Bonds through September 1, 2005 and \$43.6 million on the Stadium Revenue Bonds through September 15, 2014. The County has not been required to make any payments on behalf of the Gateway bonds.

Conduit Debt Obligations: Periodically, the County of Cuyahoga 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 issuance.

As of December 31, 1999, the aggregate principal amounts outstanding for the Industrial Development, Hospital Revenue and Mortgage Revenue Bonds were \$204,117,096, \$1,924,555,000 and \$108,280,000 respectively.

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE H - Pension and Retirement Plans and Other Post Employment Benefits

Primary Government

PERS PLAN DESCRIPTION: All full-time employees of the County, except teachers employed by the County Board of Mental Retardation, participate in the Public Employees Retirement System of Ohio (PERS). It is a cost-sharing multiple-employer defined pension benefit plan created by the State. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code assigns the authority to establish and amend benefits to the PERS Board of Trustees. PERS issues a stand-alone financial report. A copy of the report may be obtained by making a written request to the Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085.

PERS FUNDING POLICY: The Ohio Revised Code provides statutory authority for employee and employer contributions. Employees are required to contribute 8.5% of covered payroll, except for law enforcement employees, who are required to contribute 9%. The employer contribution rate is 13.55% of covered payroll except for law enforcement which is 16.70%. The employer contributions from the County to PERS for the years ending 1999, 1998 and 1997 were \$45.198, \$42.642 and \$39.299 million, respectively, equal to the required contributions for each year.

OPEB PLAN DESCRIPTION: Public Employees Retirement System of Ohio also provides postretirement health care coverage considered an "other postemployment benefit" (OPEB). Persons who qualify for coverage are age and service retirees with 10 or more years of qualifying Ohio service credit. Also available to individuals who qualify are coverage for disability and survivor benefits. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care.

OPEB FUNDING POLICY: The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate is 4.2% of covered payroll. The portion of employer contributions from the County to PERS set aside for funding postretirement health care for the years ending 1999, 1998 and 1997 were \$13.951, \$13.163 and \$14.779 million respectively, equal to the required contributions for each year.

Expenditures for OPEB during 1999 were \$523.599 million. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9.870 billion. The number of benefit recipients eligible for OPEB at December 31, 1999 was approximately 118,000.

STRS PLAN DESCRIPTION: Teachers employed by the County Board of Mental Retardation (CBMR) participate in the State Teachers Retirement System Of Ohio (STRS). It is a cost-sharing multiple-employer defined pension benefit plan created by the State. STRS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Chapter 3307 of the Ohio Revised Code assigns the authority to establish and amend benefits to the STRS Board of Trustees. STRS issues a stand-alone financial report. A copy of the report may be obtained by making a written request to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

STRS FUNDING POLICY: The Ohio Revised Code provides statutory authority for employee and employer contributions. Employees are required to contribute 9.3% of covered payroll. The employer contribution rate is 14% of annual covered payroll. The employer contributions from the County Board of Mental Retardation to STRS for the years ending 1999, 1998 and 1997 were \$1.783, \$1.729 and \$1.662 million respectively, equal to the required contributions for each year.

OPEB: The Ohio STRS provides other postemployment benefits (OPEB). The qualifications to receive benefits replicate PERS. The employer contribution rate requirement was equal to 2% of total covered payroll. The Health Care Reserve Fund allocation for the year ended June 30, 1999, was 8.0% of covered payroll. The employer contributions for the years ending 1999, 1998 and 1997 were \$1,019,000, \$710,000 and \$326,000 respectively, equal to the required contributions for each year. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999.

For the year ended June 30, 1999, the net health care costs paid by STRS were \$249.929 million. There were 95,796 eligible recipients.

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Component Unit

PERS PLAN DESCRIPTION: Employee retirement benefits are available for substantially all employees under contributory retirement plans administered by the Public Employees Retirement System (PERS). This retirement program is a statewide, cost-sharing, multiple-employer defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits for plan members. The PERS' Comprehensive Annual Financial Report for the multi-employee defined benefit plan may be obtained by writing to Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642

PERS FUNDING POLICY: Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5% of covered payroll and the Hospital is required to contribute 13.55% of covered payroll. The Hospital's contributions to PERS for the years ending December 31, 1999, 1998 and 1997 were \$28.819, \$26.777 and \$24.920 million respectively, equal to the required contributions for each year.

OPEB PLAN DESCRIPTION: PERS provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's total pension contribution (13.55%) to PERS is set aside for the funding of postretirement health care.

OPEB FUNDING POLICY: The Ohio Revised Code provides statutory authority for employer contributions. The Hospital's actual contribution for 1999 and 1998 which was used to fund postretirement health care benefits was \$8.933 and \$8.300 million respectively. The employer contribution rate is 4.2% of covered payroll.

As of December 31, 1999 the PERS unaudited estimated net assets available for future OPEB payments were \$9.870 billion. Expenditures for PERS' OPEB during 1999 were \$523.599 million. The number of benefit recipients eligible for OPEB at December 31, 1999 was \$118,000.

NOTE I - Deficit Balances

At December 31, 1999, the Capital Projects, County Airport, Central Custodial Services and Communications funds had fund balance/retained earnings deficits of \$44,216,000, \$535,000, \$1,654,000 and \$286,000 respectively. The deficit in the Capital Projects fund will be eliminated by issuance of debt in 2000. The deficit will be eliminated in the County Airport through a review of the fee schedule. Central Custodial Services will review its deficit through a reconciliation of 1999 billings. Fund undercharges will be adjusted in 2000 and the General fund will review its subsidy commitment. The Communications deficit will be eliminated through a review of user fees and reconciliation of timing differences.

NOTE J - Fund Equity

Reserves and Designations: The County segregates fund balances using two different account categories; reserved and designated. Two general types of reserved fund balance accounts are used. The first type indicates the portion of fund balance which is legally segregated for a specific future use. The second type indicates the portion of fund balance which does not represent available, spendable resources and is, therefore, not eligible to fund current year expenditures. Designations indicate the portion of fund balance which management has earmarked for a specific future use. Designations are not legal segregations.

Reserve accounts used by the County include:

Reserved for Restricted Assets: This account includes grants and contributions made to the Hospital (Component Unit) which have been restricted by donors or grantees for specific purposes and assets for which the Hospital serves in a custodial nature. At December 31, 1999, the balance in this account was \$5,205,000. Earnings on investments of these assets are included in operations unless such earnings are also restricted by donors.

COUNTY OF CUYAHOGA, OHIO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Reserved for Development Fund: This account is used to legally separate future loans from bond proceeds for Brownfield Redevelopment. At December 31, 1999, \$15,465,000 has been reserved for future Brownfield Redevelopment loans.

Reserved for Debt Service: This account is used to legally separate resources to pay for the current portion of principle and interest. At December 31, 1999, \$8,746,000 has been reserved for debt service for the Gateway Economic Development Bonds and the Brownfield Tax Economic Development Revenue Bonds.

Designation accounts used by the County include:

Designated for Self-Insurance: This account is used to designate resources which management has earmarked to fund any claims or judgements which are not covered by insurance. At December 31, 1999, \$2,000,000 has been designated for self-insurance.

Designated for Proprietary Funds: This account is used to designate resources which management has earmarked to retire outstanding Enterprise and Internal Service funds' deficits. At December 31, 1999, \$2,475,000 has been designated for future Enterprise and Internal Service funds' subsidies.

NOTE K - Risk Management and Other Contingencies

Primary Government

Judgements and Claims: The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits which range from tort liability to civil rights litigation. The County believes that the amounts claimed are overstated and are not fair estimates of the ultimate settlements which may arise upon termination of these issues. Amounts paid by the County in 1999 for litigation settlements and estimates for claims not yet settled were immaterial.

Contingencies Under Grant Programs: The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant and the Ohio Department of Human Services. These programs are subject to financial and compliance audits by grantors or their representatives. At December 31, 1999, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at a future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

There was a previous preliminary audit finding for recovery in the amount of \$13.1 million against the County Department of Human Services by the Ohio Department of Human Services for improper payments to individuals for Medicaid and Aid to Dependent Children. The County believes that the final outcome will be settled favorably and has transferred money set aside back to the General fund.

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Self-Insurance: The County has designated \$2,000,000 of General fund balance, pursuant to Ohio law, to provide reserves for claims and judgements not covered by the various County insurance policies. Settled claims from risks covered by the County's insurance policies have not exceeded the insurance coverage for the past three fiscal years. Actual expenditures for claims and judgements against the County in 1999 and estimates for claims including those incurred but not reported were immaterial. The County is also self-insured with respect to the Ohio Unemployment Compensation and Workers Compensation programs. Self-insurance expenditures were immaterial for unemployment compensation in 1999. The County maintains an Internal Service fund for the self-insurance of workers compensation through a retrospective rating plan with the State of Ohio of which total expenditures for 1999 were \$7,162,000. All payroll funds in the County contribute to the Self-Funded Workers Compensation fund based on estimates needed to pay claims and to establish a reserve for claims incurred but not reported. Changes to the estimated claims payable recorded in the Self-Funded Workers Compensation fund during the years ended December 31, 1999 and 1998 were:

	(Amounts in 000's)	
	1999	1998
Estimated claims payable beginning of year.....	\$ 31,805	\$ 30,511
Plus: Current year claims and changes in estimates	6,947	4,291
Less: Claim payments.....	<u>5,500</u>	<u>2,997</u>
Estimated claims payable end of year	<u>\$ 33,252</u>	<u>\$ 31,805</u>

Rebatable Arbitrage: The County has issued General Obligation Bonds whose interest earnings may be subject to rebatable arbitrage of which the amount is not measurable at this time. County management does not believe that the amount of earnings that might be rebatable would be significant to the County.

Component Unit

Self-Insurance: The Hospital is self-insured for the purpose of providing professional and patient care liability and workers' compensation claims. For the professional and patient care liability, professional 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.

Losses from asserted claims and from unasserted claims identified under the Hospital's incident reporting system are accrued based on estimates that incorporate the Hospital's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors. The reserve for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and claims incurred but not reported discounted at a rate of 6%. The movement of the reserve is as follows:

	(Amounts in 000's)	
	1999	1998
Beginning balance	\$ 32,335	\$ 26,957
Provision for self-insurance.....	1,643	10,607
Claims paid and other.....	<u>(8,991)</u>	<u>(5,229)</u>
Ending Balance.....	<u>\$ 24,987</u>	<u>\$ 32,335</u>

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE L - Encumbrances

Encumbrance accounting is employed in all County funds during the normal course of operations for purchase orders and contract-related expenditures/expenses. Encumbrances outstanding at year-end are closed to unreserved fund balance/retained earnings and are re-encumbered at the beginning of the succeeding year.

At December 31, 1999, encumbrances outstanding in Governmental funds and Proprietary funds which were reappropriated in the 2000 budget were:

Fund Type	(Amounts in 000's)
General fund	\$ 31,085
Special Revenue funds	98,434
Capital Projects fund.....	27,070
Enterprise funds	3,913
Internal Service funds.....	<u>14,751</u>
Total	<u>\$ 175,253</u>

On a GAAP basis, a portion of these encumbrances represented accrued liabilities of the County. At December 31, 1999, encumbrances recorded as liabilities were:

Fund Type	(Amounts in 000's)
General fund	\$ 473
Special Revenue funds	995
Capital Projects fund.....	416
Enterprise funds	32
Internal Service funds.....	<u>1,873</u>
Total	<u>\$ 3,789</u>

NOTE M - Property Tax Revenues

Property taxes include amounts levied against real, public utility and tangible (used in business) property. The assessed value upon which the 1999 tax collection was based follows:

Real property	\$ 21,173,385,450
Tangible property.....	2,855,467,347
Public utility property.....	<u>1,326,934,510</u>
Total assessed value	<u>\$ 25,355,787,307</u>

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.45 mills of the first 10 mills of assessed value of which .45 is designated for debt service. In addition to the 1.45 mills, 9.37 mills have been levied based upon mills voted for debt service, mental retardation, health and human services and health and welfare. A summary of voted millage follows:

Purpose	Voter Authorized Rate (1)	Rates Levied for Current Year Collection (2)		Final Collection Year
		Agricultural/ Residential	Commercial/ Industrial	
Debt service27	.27	.27	2013
Mental retardation	3.00	2.76	2.92	2000
Health and human services ⁽³⁾	3.00	2.04	2.45	1999
Health and welfare	<u>3.10</u>	<u>3.09</u>	<u>3.10</u>	2003
Total voted millage	<u>9.37</u>	<u>8.16</u>	<u>8.74</u>	

(1) In mills per \$1.00 of assessed valuation.
(2) Ohio law provides for a credit to certain voted levies to offset inflation in the value of real property. The mental retardation, health and human services and health and welfare levies are subject to this credit.
(3) The health and human services levy was voter renewed in 1999 at 3.00 mills to be collected through 2004.

Real property taxes are levied each December on the assessed values as of the preceding January 1st, the lien date. Assessed values are established the preceding year by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent update was completed in 1997. Public utility property taxes are assessed on tangible personal property, as well as land and land improvements at true value, which is, in general, net book value. Tangible property is assessed at 25% of true value except for inventories which are assessed at 25% of average value.

The County Treasurer bills and collects property taxes on behalf of all taxing districts in Cuyahoga County including the County. Taxes are payable semi-annually. The County's practice is to extend the statutory due dates to January and July. Unpaid taxes become delinquent after December 31 of the year they are due. Foreclosure proceedings may be initiated by the County Prosecutor if delinquent taxes are not paid within one year.

The County Auditor periodically remits portions of the taxes collected to all taxing districts. The final settlements of real and public utility property taxes are made in June and November and tangible taxes in July and December for the first and second halves of the year, respectively.

The County accrues property taxes as receivables since they can be measured and recorded when levied and recognized as deferred revenue since they are collected in advance of the year for which they are levied. Property taxes are recognized as revenue in the year for which they are levied.

Property tax revenues were recorded in the following funds in 1999.

Fund Type	(Amounts in 000's)
General fund	\$ 22,064
Special Revenue funds	193,416
Debt Service fund	<u>15,953</u>
Total property tax revenues	\$ <u>231,433</u>

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

Property tax revenues include levies collected from both the current levy and delinquent levies. The cumulative delinquency as of December 31, 1999 for all county levies, which include the Metroparks, Cuyahoga Community College and the Port Authority which are not in the County entity, was \$28.1 million. The cumulative delinquency as of December 31, 1999 for Cuyahoga County was \$20.5 million. The delinquent property tax revenue was not recorded on the financial statements due to the uncertainty of collection. Recording the delinquency would not have an impact on the fund balance of the County since it would be offset by reserve for doubtful accounts.

NOTE N - Segment Information for Enterprise Funds and Component Unit

The County maintains four Enterprise funds which provide sewer, airport, parking, and regional crime information services and a component unit which operates as a hospital. Segment information for the year ended December 31, 1999, follows:

	(Amounts in 000's)					
	Sanitary Engineer	County Airport	Huntington Park Garage	Cuyahoga County Information System	Total Enterprise Funds	Component Unit
Operating revenues.....	\$ 10,218	\$ 655	\$ 2,440	\$ 1,745	\$ 15,058	\$ 391,469
Operating expenses						
before depreciation.....	8,684	894	1,452	3,426	14,456	407,070
Depreciation.....	961	448	145	4	1,558	24,312
Operating income(loss).....	573	(687)	843	(1,685)	(956)	(39,913)
Nonoperating revenues(expenses)						
other than grants-net.....	(286)				(286)	(2,156)
Operating grants.....		151			151	
Operating transfers in.....		144			144	25,352
Operating transfers out.....			(884)		(884)	
Net income(loss).....	287	(392)	(41)	(1,685)	(1,831)	(16,717)
Property, plant and equipment:						
Additions.....	5,420				5,420	35,817
Dispositions.....	63	9			72	2,223
Net working capital.....	2,856	460	279	1,731	5,326	27,635
Total assets.....	35,050	9,755	2,287	1,756	48,848	585,344
Bonds and other long-term liabilities:						
Payable from operating revenues.....	9,642				9,642	247,333
Total fund equity.....	23,554	9,628	2,113	1,737	37,032	259,007

COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE O - Intergovernmental Revenue

A summary of the principal items of intergovernmental revenues follows:

Fund Type	(Amounts in 000's)
General fund:	
State Public Defender reimbursement	\$ 5,586
State property tax reimbursement.....	3,451
Other.....	<u>239</u>
Total General fund.....	\$ <u>9,276</u>
Special Revenue funds:	
Community Development Block Grants	\$ 16,694
Department of Justice.....	10,760
Department of Labor grants.....	2,855
Federal and State mental health and retardation grants.....	128,999
Ohio Department of Alcohol and Drug Addiction Services.....	22,289
Ohio Department of Human Services grants	268,187
Ohio Department of Rehabilitation and Corrections.....	8,007
Ohio Department of Transportation.....	1,002
Ohio Department of Youth Services.....	1,934
State property tax reimbursement.....	14,690
Other.....	<u>4,193</u>
Total Special Revenue funds.....	\$ <u>479,610</u>
Debt Service fund:	
State property tax reimbursement.....	\$ <u>2,657</u>
Capital Projects fund:	
Criminal Justice Services grants.....	\$ 877
Ohio Department of Mental Retardation	938
Ohio Department of Transportation	<u>2,063</u>
Total Capital Projects fund.....	\$ <u>3,878</u>

NOTE P - Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds which include operating and residual equity transfers. Operating transfers are transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Residual equity transfers are non-routine, non-recurring transfers of equity between funds, usually transfers of residual balances of discontinued funds.

Operating transfers are recorded as other financing sources (uses) in Governmental funds and as nonoperating revenues (expenses) in Proprietary funds. Residual equity transfers are recorded separately as an adjustment to beginning fund balance in Governmental funds and as an adjustment to contributed capital or retained earnings, as appropriate, for Proprietary funds.

**COUNTY OF CUYAHOGA, OHIO
NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 1999

A summary of interfund transfers by fund type follows:

Fund Type	(Amounts in 000's)			
	Transfer From			
Transfer To	General	Special Revenue	Enterprise	Total
Operating Transfers:				
General	\$	\$ 10,894	\$	\$ 10,894
Special Revenue	2,043	112,015		114,058
Debt Service	9,997		884	10,881
Capital Projects	7,554	4,703		12,257
Enterprise	144			144
Internal Service	214			214
Component Unit	_____	<u>25,352</u>	_____	<u>25,352</u>
Total Operating Transfers	\$ <u>19,952</u>	\$ <u>152,964</u>	\$ <u>884</u>	\$ <u>173,800</u>

NOTE Q - Transactions with Gateway

The County, the city of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement whereby Gateway was authorized to construct, own and provide for the operation of the sports facility which includes a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990 and is a governmental not-for-profit corporation legally separate from any other entity.

The County and Gateway 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 September 24, 1992 and \$45 million on February 1, 1994. At December 31, 1999, the County has \$111.7 million of debt outstanding relating to these bond issues (See Note G).

The amount due from Gateway under the revolving loan agreement is \$161.5 million at December 31, 1999 which includes \$120 million of bond issuance proceeds and approximately \$38.1 million of interest paid on the bonds. During 1999, Gateway repaid the County almost \$2 million and the remaining amount is fully reserved due to the uncertainty of the repayment from Gateway.

The County, Gateway and the Convention and Visitors Bureau of Greater Cleveland (the Bureau) 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 the Bureau 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 the Bureau for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999.

NOTE R – Subsequent Event

On April 19, 2000, the County issued notes totaling \$1,820,000 of a rate of 4.5% (effective rate of 4.2747% after premium of \$4,100). The County will rollover the notes in 2001 and convert the notes to bonds on April 19, 2002. The notes were issued subsequent to a 1999 cooperative agreement between the County and the village of Orange to provide for certain street, sewer and water improvements. The debt will be a general obligation of the County but be repaid by an assessment against the village of Orange.

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**Combining
Financial Statements**

Financial Section

PART II

COMBINING FINANCIAL STATEMENTS AND SCHEDULES

Combining financial statements are presented for individual funds within the Special Revenue, Enterprise, Internal Service and Agency funds. Schedules of financial activity are also presented for the General Fixed Asset Account Group.

The General fund, Debt Service fund and Capital Projects fund are each reported in a single fund and, therefore, do not require presentation of financial statements below the combined level. However, comparative financial statements are presented for the General fund and Capital Projects fund.



**COUNTY OF CUYAHOGA, OHIO
GENERAL FUND
COMPARATIVE FINANCIAL STATEMENTS**

THE GENERAL FUND IS ESTABLISHED TO
ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT
THOSE REQUIRED TO BE ACCOUNTED FOR
IN ANOTHER FUND.

**COUNTY OF CUYAHOGA, OHIO
COMPARATIVE BALANCE SHEET
GENERAL FUND**

(Amounts in 000's)

	December 31,	
	1999	1998
ASSETS		
Equity in pooled cash and cash equivalents.....	\$ 47,474	\$ 98,946
Investments.....	15,465	
Receivables:		
Taxes	24,885	24,748
Accounts	320	291
Due from other funds	120,610	50,476
Due from other governments.....	7,455	6,591
TOTAL ASSETS.....	<u>\$ 216,209</u>	<u>\$ 181,052</u>
LIABILITIES		
Accounts payable.....	\$ 3,462	\$ 2,615
Deferred revenue	19,605	22,404
Due to other funds.....	3,668	25,301
Accrued wages and benefits.....	5,661	4,931
TOTAL LIABILITIES.....	<u>32,396</u>	<u>55,251</u>
FUND BALANCE		
Reserved for development fund	15,465	
Reserved for debt service	8,746	7,850
Unreserved:		
Designated for self-insurance.....	2,000	2,000
Designated for proprietary funds.....	2,475	1,225
Undesignated	155,127	114,726
TOTAL FUND EQUITY	<u>183,813</u>	<u>125,801</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 216,209</u>	<u>\$ 181,052</u>

**COUNTY OF CUYAHOGA, OHIO
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GENERAL FUND**

(Amounts in 000's)

	Years Ended December 31,	
	1999	1998
REVENUES		
Property taxes	\$ 22,064	\$ 24,094
Sales and use tax.....	151,304	146,123
Other tax	12	16
State local government fund.....	39,841	37,607
Licenses and permits	128	130
Charges for services	47,291	47,239
Fines and forfeitures	6,091	5,872
Investment earnings.....	18,005	31,661
Other intergovernmental.....	9,276	8,571
Miscellaneous	2,135	1,501
TOTAL REVENUES	<u>296,147</u>	<u>302,814</u>
EXPENDITURES		
Current:		
General government.....	43,687	40,788
Judicial	190,700	179,009
Development	1,629	19,772
Social services	6,284	4,134
Health and safety	692	1,453
Miscellaneous	1,550	2,541
TOTAL EXPENDITURES	<u>244,542</u>	<u>247,697</u>
EXCESS OF REVENUES OVER EXPENDITURES	51,605	55,117
OTHER FINANCING SOURCES(USES)		
Operating transfers in.....	10,894	579
Operating transfers out:		
Component unit.....		(10,311)
Debt Retirement	(9,997)	(8,250)
Other	(9,955)	(59,981)
Proceeds from bonds		15,465
Bond proceeds with trustee.....	15,465	
NET OTHER FINANCING SOURCES(USES)	<u>6,407</u>	<u>(62,498)</u>
EXCESS(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	58,012	(7,381)
FUND BALANCE AT BEGINNING OF YEAR	125,801	133,175
RESIDUAL EQUITY TRANSFERS IN	<u> </u>	<u>7</u>
FUND BALANCE AT END OF YEAR	<u>\$ 183,813</u>	<u>\$ 125,801</u>

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 22,386	\$ 22,064	\$ (322)
Sales and use tax.....	149,400	151,168	1,768
Other tax	1,600	12	(1,588)
State local government fund.....	39,800	39,800	
Licenses and permits	150	128	(22)
Charges for services	50,513	47,564	(2,949)
Fines and forfeitures	5,900	6,075	175
Investment earnings.....	26,900	26,549	(351)
Other intergovernmental.....	6,668	8,010	1,342
Miscellaneous	2,994	1,890	(1,104)
TOTAL REVENUES	306,311	303,260	(3,051)
EXPENDITURES			
Current:			
GENERAL GOVERNMENT			
Vital Statistics			
Other	23	21	2
Total Vital Statistics.....	23	21	2
Bureau of Inspection			
Other	344	275	69
Total Bureau of Inspection	344	275	69
Auditor			
Personnel	4,861	4,860	1
Other	3,969	3,690	279
Capital	37	18	19
Total Auditor.....	8,867	8,568	299
Board of Elections			
Personnel	5,330	5,198	132
Other	4,571	4,133	438
Capital	169	35	134
Total Board of Elections	10,070	9,366	704
Board of Revision			
Personnel	534	2	532
Other	120		120
Capital	4		4
Total Board of Revision.....	658	2	656

(Continued)

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
County Commissioners			
Personnel	1,004	997	7
Other	297	286	11
Capital	<u>12</u>	<u>11</u>	<u>1</u>
Total County Commissioners	1,313	1,294	19
County Administrator			
Personnel	855	854	1
Other	744	526	218
Capital	<u>4</u>	<u>3</u>	<u>1</u>
Total County Administrator	1,603	1,383	220
Office Information Technology			
Personnel	88	88	0
Other	8	8	0
Capital	<u>8</u>	<u>8</u>	<u>8</u>
Total Office Information Technology	104	96	8
Office of Management Services			
Personnel	98	93	5
Other	14	9	5
Capital	<u>2</u>	<u>2</u>	<u>2</u>
Total Office of Management Services	114	102	12
Human Resources			
Personnel	899	894	5
Other	4,351	2,586	1,765
Capital	<u>5</u>	<u>2</u>	<u>3</u>
Total Human Resources	5,255	3,482	1,773
Employment Relations			
Personnel	915	915	0
Other	673	522	151
Capital	<u>7</u>	<u>6</u>	<u>1</u>
Total Employment Relations	1,595	1,443	152
Benefits			
Personnel	340	338	2
Other	387	123	264
Capital	<u>2</u>	<u>2</u>	<u>2</u>
Total Benefits	729	461	268
Office of Budget and Management			
Personnel	903	855	48
Other	2,297	279	2,018
Capital	<u>4</u>	<u>2</u>	<u>2</u>
Total Office of Budget and Management	3,204	1,136	2,068

(Continued)

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Clerk of the Board			
Personnel	270	268	2
Other	67	58	9
Capital	<u>2</u>	<u>2</u>	<u>2</u>
Total Clerk of the Board	339	326	13
Procurement and Diversity			
Personnel	746	744	2
Other	311	152	159
Capital	<u>4</u>	<u>2</u>	<u>2</u>
Total Procurement and Diversity	1,061	898	163
Community Outreach and Communication			
Personnel	131	111	20
Other	46	31	15
Capital	<u>3</u>	<u>3</u>	<u>35</u>
Total Community Outreach and Communication	180	145	35
Risk and Property Management			
Personnel	419	367	52
Other	3,005	1,775	1,230
Capital	<u>5</u>	<u>5</u>	<u>1,282</u>
Total Risk and Property Management	3,429	2,147	1,282
Archives			
Personnel	134	133	1
Other	499	480	19
Capital	<u>16</u>	<u>4</u>	<u>12</u>
Total Archives	649	617	32
Residual Investment Operations			
Other	<u>5</u>	<u>5</u>	<u>5</u>
Total Residual Investment Operations	5	5	5
Recorder			
Personnel	3,443	3,421	22
Other	2,784	1,101	1,683
Capital	<u>1,473</u>	<u>1,398</u>	<u>75</u>
Total Recorder	7,700	5,920	1,780
Treasurer			
Personnel	3,558	3,457	101
Other	2,160	1,966	194
Capital	<u>16</u>	<u>8</u>	<u>8</u>
Total Treasurer	5,734	5,431	303

(Continued)

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Reserve/Contingencies			
Other	7,305	_____	7,305
Total Reserve/Contingencies	<u>7,305</u>	_____	<u>7,305</u>
TOTAL GENERAL GOVERNMENT	60,281	43,118	17,163
JUDICIAL			
Board and Care of Prisoners			
Other	3,400	3,368	32
Total Board and Care of Prisoners	<u>3,400</u>	<u>3,368</u>	<u>32</u>
Court of Appeals			
Personnel	1,127	1,118	9
Other	617	557	60
Capital	184	181	3
Total Court of Appeals	<u>1,928</u>	<u>1,856</u>	<u>72</u>
Clerk of Courts			
Personnel	5,268	5,215	53
Other	4,125	3,670	455
Capital	223	31	192
Total Clerk of Courts	<u>9,616</u>	<u>8,916</u>	<u>700</u>
Court of Common Pleas - Law Library			
Personnel	174	171	3
Other	29	20	9
Capital	2	_____	2
Total Court of Common Pleas - Law Library	<u>205</u>	<u>191</u>	<u>14</u>
Common Pleas Legal Research			
Other	204	125	79
Total Common Pleas Legal Research	<u>204</u>	<u>125</u>	<u>79</u>
Common Pleas-Judicial Administration			
Personnel	5,361	5,327	34
Other	13,161	13,161	
Capital	283	280	3
Total Common Pleas-Judicial Administration	<u>18,805</u>	<u>18,768</u>	<u>37</u>
Common Pleas-Referees			
Personnel	630	627	3
Other	281	154	127
Capital	8	8	
Total Common Pleas-Referees	<u>919</u>	<u>789</u>	<u>130</u>

(Continued)

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Common Pleas-Court Services			
Personnel	5,121	5,017	104
Other	558	488	70
Capital	<u>27</u>	<u>27</u>	<u>27</u>
Total Common Pleas-Court Services	5,706	5,505	201
Common Pleas-Probation/Psychiatric			
Personnel	6,008	5,877	131
Other	2,668	1,693	975
Capital	<u>76</u>	<u>29</u>	<u>47</u>
Total Common Pleas-Probation/Psychiatric	8,752	7,599	1,153
Coroner			
Personnel	3,580	3,574	6
Other	1,832	1,724	108
Capital	<u>12</u>	<u>11</u>	<u>1</u>
Total Coroner	5,424	5,309	115
Domestic Relations Court			
Personnel	2,513	2,447	66
Other	1,382	1,207	175
Capital	<u>35</u>	<u>24</u>	<u>11</u>
Total Domestic Relations Court	3,930	3,678	252
Domestic Relations-Bureau of Support			
Personnel	2,344	2,328	16
Other	662	630	32
Capital	<u>9</u>	<u>3</u>	<u>6</u>
Total Domestic Relations-Bureau of Support	3,015	2,961	54
Justice Affairs Administration			
Personnel	583	560	23
Other	294	272	22
Capital	<u>8</u>	<u>7</u>	<u>1</u>
Total Justice Affairs Administration	885	839	46
Justice Affairs-Criminal Justice			
Personnel	284	280	4
Other	59	37	22
Capital	<u>2</u>	<u>2</u>	<u>26</u>
Total Justice Affairs-Criminal Justice	345	319	26
Witness Victim Services			
Personnel	493	486	7
Other	952	285	667
Capital	<u>4</u>	<u>4</u>	<u>4</u>

(Continued)

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Total Witness Victim Services	1,449	771	678
Criminal Justice Intervention Services			
Personnel	27	16	11
Other	75	64	11
Capital	2	1	1
Total Criminal Justice Intervention Services.....	104	81	23
Juvenile Court-Administration			
Personnel	2,214	2,212	2
Other	7,216	7,064	152
Capital	11	11	
Total Juvenile Court-Administration.....	9,441	9,287	154
Juvenile Court-Legal			
Personnel	5,647	5,640	7
Other	2,401	2,355	46
Capital	26	26	
Total Juvenile Court-Legal	8,074	8,021	53
Juvenile Court-Probation			
Personnel	5,336	5,327	9
Other	5,553	5,259	294
Capital	23	19	4
Total Juvenile Court-Probation.....	10,912	10,605	307
Juvenile Court-Child Support			
Personnel	1,897	1,894	3
Other	493	480	13
Capital	4	4	
Total Juvenile Court-Child Support	2,394	2,378	16
Juvenile Court-Detention Home			
Personnel	6,459	6,456	3
Other	4,291	4,188	103
Capital	32	32	
Total Juvenile Court-Detention Home	10,782	10,676	106
Municipal Judicial Costs			
Personnel	2,340	2,147	193
Other	368	368	
Total Municipal Judicial Costs	2,708	2,515	193
Probate Court			
Personnel	4,320	4,156	164
Other	1,410	1,390	20
Capital	37	21	16
Total Probate Court.....	5,767	5,567	200

(Continued)

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Public Defender			
Personnel	3,931	3,897	34
Other	982	915	67
Capital	<u>12</u>	<u>12</u>	<u>12</u>
Total Public Defender.....	4,925	4,812	113
Prosecutor-General Office			
Personnel	10,333	10,259	74
Other	2,406	1,880	526
Capital	<u>38</u>	<u>28</u>	<u>10</u>
Total Prosecutor-General Office.....	12,777	12,167	610
Prosecutor-Child Support			
Personnel	1,989	1,988	1
Other	136	84	52
Capital	<u>7</u>	<u>6</u>	<u>1</u>
Total Prosecutor-Child Support.....	2,132	2,078	54
Prosecutor-Children and Family Services			
Personnel	1,486	1,482	4
Other	70	40	30
Capital	<u>64</u>	<u>14</u>	<u>50</u>
Total Prosecutor-Children and Family Services	1,620	1,536	84
Sheriff			
Personnel	43,096	42,799	297
Other	13,902	11,036	2,866
Capital	<u>280</u>	<u>169</u>	<u>111</u>
Total Sheriff.....	57,278	54,004	3,274
Sheriff-Inmate Services			
Personnel	3,179	3,130	49
Other	2,750	2,147	603
Capital	<u>16</u>	<u>6</u>	<u>10</u>
Total Sheriff-Inmate Services	5,945	5,283	662
TOTAL JUDICIAL.....	199,442	190,004	9,438
DEVELOPMENT			
Development-Administration			
Personnel	98	97	1
Capital	<u>2</u>	<u>2</u>	<u>1</u>
Total Development-Administration	100	99	1

(Continued)

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
Department of Economic Development			
Personnel	405	294	111
Other	1,266	1,114	152
Capital	3	3	
Total Department of Economic Development	<u>1,674</u>	<u>1,411</u>	<u>263</u>
NOACA			
Other	149	149	
Total NOACA	<u>149</u>	<u>149</u>	
TOTAL DEVELOPMENT	1,923	1,659	264
SOCIAL SERVICES			
Cooperative Extension			
Other	363	363	
Total Cooperative Extension	<u>363</u>	<u>363</u>	
Graves for Indigents			
Other	7	4	3
Total Graves for Indigents	<u>7</u>	<u>4</u>	<u>3</u>
Ombudsman Program			
Other	244	244	
Total Ombudsman Program	<u>244</u>	<u>244</u>	
Veterans Service Commission			
Personnel	1,179	1,164	15
Other	4,917	3,936	981
Capital	152	125	27
Total Veterans Service Commission	<u>6,248</u>	<u>5,225</u>	<u>1,023</u>
TOTAL SOCIAL SERVICES	6,862	5,836	1,026
HEALTH AND SAFETY			
Agriculture and Apiary Inspection			
Other	2		2
Total Agriculture and Apiary Inspection	<u>2</u>		<u>2</u>
Treatment Service Division			
Personnel	166	166	
Other	122	100	22
Capital	5	4	1
Total Treatment Service Division	<u>293</u>	<u>270</u>	<u>23</u>

(Continued)

COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
CECOMS Center			
Personnel	516	516	
Other	147	8	139
Capital	<u>2</u>	<u>2</u>	
Total CECOMS Center	<u>665</u>	<u>526</u>	<u>139</u>
TOTAL HEALTH AND SAFETY	960	796	164
MISCELLANEOUS			
Agricultural Society			
Other	<u>3</u>	<u>3</u>	
Total Agricultural Society	3	3	
Memorial Day Allowances			
Other	<u>51</u>	<u>46</u>	<u>5</u>
Total Memorial Day Allowances	51	46	5
Soldiers and Sailors Monument			
Personnel	67	66	1
Other	<u>16</u>	<u>14</u>	<u>2</u>
Total Soldiers and Sailors Monument	83	80	3
Cuyahoga County School District			
Other	101	89	12
Capital	<u>2</u>	<u>2</u>	<u>2</u>
Total Cuyahoga County School District	<u>103</u>	<u>89</u>	<u>14</u>
Self Insurance			
Other	<u>2,449</u>	<u>468</u>	<u>1,981</u>
Total Self Insurance	2,449	468	1,981
Miscellaneous			
Personnel	1,833		1,833
Other	<u>2,366</u>	<u>603</u>	<u>1,763</u>
Total Miscellaneous	<u>4,199</u>	<u>603</u>	<u>3,596</u>
TOTAL MISCELLANEOUS	<u>6,888</u>	<u>1,289</u>	<u>5,599</u>
TOTAL EXPENDITURES	<u>276,356</u>	<u>242,702</u>	<u>33,654</u>
EXCESS OF REVENUES OVER EXPENDITURES	29,955	60,558	30,603

(Continued)

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND
(NON-GAAP BUDGETARY BASIS)**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	General Fund		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)			
Operating transfers in.....		10,894	10,894
Operating transfers out:			
Debt retirement.....	(9,997)	(9,997)	
Other	(39,486)	(32,165)	7,321
NET OTHER FINANCING USES	<u>(49,483)</u>	<u>(31,268)</u>	<u>18,215</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER OTHER FINANCING USES	(19,528)	29,290	48,818
FUND BALANCE AT BEGINNING OF YEAR	<u>118,756</u>	<u>118,756</u>	<u> </u>
FUND BALANCE AT END OF YEAR.....	\$ <u>99,228</u>	\$ <u>148,046</u>	\$ <u>48,818</u>

(Continued)

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**COUNTY OF CUYAHOGA, OHIO
SPECIAL REVENUE FUNDS
COMBINING FINANCIAL STATEMENTS**

**SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR
SPECIFIC GOVERNMENTAL REVENUES (OTHER THAN
MAJOR CAPITAL PROJECTS) REQUIRING SEPARATE
ACCOUNTING BECAUSE OF LEGAL OR REGULATORY
PROVISIONS OR ADMINISTRATIVE ACTION AND
EXPENDITURES FOR SPECIFIED PURPOSE.**

Human Services	To account for revenue from the Federal, State and County governments and expenditures used to provide entitlement services, senior and adult programs, children and family services and employment services to eligible county residents.
Health and Human Services Levies	To account for revenue from Health and Human Service Levies. Levies and expenditures are determined by policies of the Board of County Commissioners.
Motor Vehicle Gas Tax	To account for Motor Vehicle Gas Tax federal and state revenues which are distributed to various municipalities and townships for repair and building of streets and bridges.
County Board of Mental Retardation	To account for revenues primarily from the State and the special mental retardation levy and expenditures thereof which are used for the benefit of the mentally retarded and developmentally disabled.
Health and Community Services	To account for revenues from the Federal, State and County governments and expenditures thereof as prescribed under the various health and community service functions including mental health and alcohol and drug programs.
Job Training Partnership Act	To account for revenue from the Federal government and expenditures as prescribed under the Job Training Partnership Act.
Community Development	To account for revenue from the Federal government and expenditures as prescribed under the Community Development Block Grant Program and Housing and Urban Development Programs (HUD).
Other	To account for miscellaneous special revenue grants received by the county. Health and Community Services Grants have been combined with this special revenue fund.

**COUNTY OF CUYAHOGA, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS**

**DECEMBER 31, 1999
(Amounts in 000's)**

	Budgeted Annually					Total Annually Budgeted Funds
	Human Services	Health and Human Services Levies	Motor Vehicle Gas Tax	County Board of Mental Retardation	Health and Community Services	
ASSETS						
Equity in pooled cash and cash equivalents	\$	\$ 1,660	\$ 27,628	\$ 21,170	\$ 43,550	\$ 94,008
Accounts receivable			40		160	200
Due from other funds		122,044	1,517	64,390	11,581	199,532
Due from other governments			3,002	3,913	11,337	84,078
TOTAL ASSETS	\$ 65,826	\$ 123,704	\$ 32,187	\$ 89,473	\$ 66,628	\$ 377,818
LIABILITIES						
Accounts payable	\$ 11,471	\$ 36	\$ 1,905	\$ 3,712	\$ 15,971	\$ 33,095
Deferred revenue		122,044		64,038	10,300	196,382
Due to other funds	50,738	1,184	326	1,436	846	54,530
Due to other governments						
Accrued wages and benefits	3,617		552	2,412	1,347	7,928
TOTAL LIABILITIES	65,826	123,264	2,783	71,598	28,464	291,935
FUND BALANCE						
Unreserved:						
Undesignated		440	29,404	17,875	38,164	85,883
TOTAL LIABILITIES AND FUND EQUITY	\$ 65,826	\$ 123,704	\$ 32,187	\$ 89,473	\$ 66,628	\$ 377,818

Multi-Year Budgeted					
Job Training Partnership Act	Community Development	Other	Total Multi-Year Budgeted Funds	1999 Totals	1998 Totals
\$	\$	\$ 7,372	\$ 7,372	\$ 101,380	\$ 92,048
	1,675	2	1,677	200	190
1,022	5,122		6,144	201,209	220,426
<u>\$ 1,022</u>	<u>\$ 6,797</u>	<u>\$ 7,374</u>	<u>\$ 15,193</u>	<u>\$ 393,011</u>	<u>\$ 335,997</u>
\$ 152	\$ 1,642	\$ 2,363	\$ 4,157	\$ 37,252	\$ 26,726
815	3,606	2,968	2,968	199,350	199,982
		37	4,458	58,988	12,890
55	49	129	233	8,161	1,530
<u>1,022</u>	<u>5,297</u>	<u>5,497</u>	<u>11,816</u>	<u>303,751</u>	<u>248,162</u>
	1,500	1,877	3,377	89,260	87,835
<u>\$ 1,022</u>	<u>\$ 6,797</u>	<u>\$ 7,374</u>	<u>\$ 15,193</u>	<u>\$ 393,011</u>	<u>\$ 335,997</u>

**COUNTY OF CUYAHOGA, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 ALL SPECIAL REVENUE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	Budgeted Annually					
	Human Services	Health and Human Services Levies	Motor Vehicle Gas Tax	County Board of Mental Retardation	Health and Community Services	Total Annually Budgeted Funds
REVENUES						
Property taxes	\$	\$ 119,579	\$	\$ 82,718	\$ 11,119	\$ 193,416
Other tax		55	29,235	26		29,316
Licenses and permits					1,071	1,071
Charges for services	600			7	14,374	14,981
Fines and forfeitures			275		169	444
Investment earnings			1,518	114	673	2,305
Other intergovernmental	205,260	14,690	3,817	73,355	137,239	434,361
Rehabilitation loan repayment						
Miscellaneous	931		102	1,658	2,577	5,268
TOTAL REVENUES	206,791	134,324	34,947	137,878	167,222	681,162
EXPENDITURES						
Current:						
General government					15,236	15,236
Judicial					36,296	36,296
Development					2,043	2,043
Social services	224,067			141,834	88,776	454,677
Health and safety		233			98,089	98,322
Public works			30,414		2,415	32,829
TOTAL EXPENDITURES	224,067	233	30,414	141,834	242,855	639,403
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,276)	134,091	4,533	(3,956)	(75,633)	41,759
OTHER FINANCING SOURCES(USES)						
Operating transfers in	27,332		729	110	83,975	112,146
Operating transfers out:						
Component unit		(25,352)				(25,352)
Other	(10,056)	(110,028)	(2,175)		(5,106)	(127,365)
Capitalized leases						
NET OTHER FINANCING SOURCES(USES) ..	17,276	(135,380)	(1,446)	110	78,869	(40,571)
EXCESS(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES		(1,289)	3,087	(3,846)	3,236	1,188
FUND BALANCE AT BEGINNING OF YEAR		1,729	26,317	21,721	34,928	84,695
RESIDUAL EQUITY TRANSFERS IN						
FUND BALANCE AT END OF YEAR	\$ 0	\$ 440	\$ 29,404	\$ 17,875	\$ 38,164	\$ 85,883

Multi-Year Budgeted

Job Training Partnership Act	Community Development	Other	Total Multi-Year Budgeted Funds	1999 Totals	1998 Totals
\$	\$	\$	\$	\$ 193,416	\$ 169,530
				29,316	28,323
				1,071	1,167
				14,981	15,002
				444	458
				2,305	2,205
2,855	16,694	25,700	45,249	479,610	379,820
	1,765		1,765	1,765	2,218
	10	442	452	5,720	3,585
<u>2,855</u>	<u>18,469</u>	<u>26,142</u>	<u>47,466</u>	<u>728,628</u>	<u>602,308</u>
				15,236	13,038
		18,742	18,742	55,038	47,923
	19,469	14	19,483	21,526	17,549
2,855		4,145	7,000	461,677	418,140
		3,413	3,413	101,735	98,992
		256	256	33,085	35,100
<u>2,855</u>	<u>19,469</u>	<u>26,570</u>	<u>48,894</u>	<u>688,297</u>	<u>630,742</u>
	(1,000)	(428)	(1,428)	40,331	(28,434)
		1,912	1,912	114,058	146,747
		(247)	(247)	(25,352)	(15,370)
				(127,612)	(96,672)
					987
		<u>1,665</u>	<u>1,665</u>	<u>(38,906)</u>	<u>35,692</u>
	(1,000)	1,237	237	1,425	7,258
	2,500	640	3,140	87,835	80,220
					357
<u>\$ 0</u>	<u>\$ 1,500</u>	<u>\$ 1,877</u>	<u>\$ 3,377</u>	<u>\$ 89,260</u>	<u>\$ 87,835</u>

COUNTY OF CUYAHOGA, OHIO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
ALL ANNUALLY BUDGETED SPECIAL REVENUE FUNDS
(NON-GAAP BUDGETARY BASIS)

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Human Services		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Property taxes	\$	\$	\$
Other tax			
Licenses and permits			
Charges for services	2,288	600	(1,688)
Fines and forfeitures			
Investment earnings			
Other intergovernmental	299,850	150,967	(148,883)
Miscellaneous	2,167	931	(1,236)
TOTAL REVENUES	<u>304,305</u>	<u>152,498</u>	<u>(151,807)</u>
EXPENDITURES			
Current:			
GENERAL GOVERNMENT			
Personnel			
Other			
Capital			
TOTAL GENERAL GOVERNMENT			
JUDICIAL			
Personnel			
Other			
Capital			
TOTAL JUDICIAL			
DEVELOPMENT			
Personnel			
Other			
Capital			
TOTAL DEVELOPMENT			
SOCIAL SERVICES			
Personnel	109,138	104,772	4,366
Other	203,223	127,350	75,873
Capital	2,462	894	1,568
TOTAL SOCIAL SERVICES	<u>314,823</u>	<u>233,016</u>	<u>81,807</u>
HEALTH AND SAFETY			
Personnel			
Other			
Capital			
TOTAL HEALTH AND SAFETY			
PUBLIC WORKS			
Personnel			
Other			
Capital			
TOTAL PUBLIC WORKS			
TOTAL EXPENDITURES	<u>314,823</u>	<u>233,016</u>	<u>81,807</u>
EXCESS(DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	(10,518)	(80,518)	(70,000)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	38,917	47,529	8,612
Operating transfers out:			
Component unit			
Other	(10,056)	(10,056)	
NET OTHER FINANCING SOURCES(USES)	<u>28,861</u>	<u>37,473</u>	<u>8,612</u>
EXCESS(DEFICIENCY) OF REVENUES AND			
OTHER FINANCING SOURCES OVER			
EXPENDITURES AND OTHER USES	18,343	(43,045)	(61,388)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	(5,135)	(5,135)	
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13,208</u>	<u>\$ (48,180)</u>	<u>\$ (61,388)</u>

**COUNTY OF CUYAHOGA, OHIO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
 ALL ANNUALLY BUDGETED SPECIAL REVENUE FUNDS
 (NON-GAAP BUDGETARY BASIS)**

**FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

	County Board of Mental Retardation		
	Revised Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 63,837	\$ 62,718	\$ (1,119)
Other tax	15	26	11
Licenses and permits			
Charges for services	1,421	7	(1,414)
Fines and forfeitures			
Investment earnings	75	114	39
Other intergovernmental	78,729	73,837	(4,892)
Miscellaneous	1,195	1,658	463
TOTAL REVENUES	145,272	138,360	(6,912)
EXPENDITURES			
Current:			
GENERAL GOVERNMENT			
Personnel			
Other			
Capital			
TOTAL GENERAL GOVERNMENT			
JUDICIAL			
Personnel			
Other			
Capital			
TOTAL JUDICIAL			
DEVELOPMENT			
Personnel			
Other			
Capital			
TOTAL DEVELOPMENT			
SOCIAL SERVICES			
Personnel	73,372	72,075	1,297
Other	77,276	62,382	14,894
Capital	7,232	6,280	952
TOTAL SOCIAL SERVICES	157,880	140,737	17,143
HEALTH AND SAFETY			
Personnel			
Other			
Capital			
TOTAL HEALTH AND SAFETY			
PUBLIC WORKS			
Personnel			
Other			
Capital			
TOTAL PUBLIC WORKS			
TOTAL EXPENDITURES	157,880	140,737	17,143
EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,608)	(2,377)	10,231
OTHER FINANCING SOURCES (USES)			
Operating transfers in		110	110
Operating transfers out:			
Component unit			
Other			
NET OTHER FINANCING SOURCES(USES)		110	110
EXCESS(DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(12,608)	(2,267)	10,341
FUND BALANCE(DEFICIT) AT BEGINNING OF YEAR	23,437	23,437	
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 10,829	\$ 21,170	\$ 10,341

Health and Community Services			Totals		
Revised Budget	Actual	Variance-Favorable (Unfavorable)	Revised Budget	Actual	Variance-Favorable (Unfavorable)
\$ 10,600	\$ 11,119	\$ 519	\$ 195,639	\$ 193,416	\$ (2,223)
1,144	1,071	(73)	27,270	29,231	1,961
13,737	14,364	627	1,144	1,071	(73)
184	169	(15)	17,451	14,971	(2,480)
703	659	(44)	434	442	8
151,070	132,357	(18,713)	2,191	2,188	(3)
1,845	2,576	731	549,476	375,077	(174,399)
179,283	162,315	(16,968)	5,549	5,266	(283)
			799,154	621,662	(177,492)
10,038	9,948	90	10,038	9,948	90
8,156	5,325	2,831	8,156	5,325	2,831
146	60	86	146	60	86
18,340	15,333	3,007	18,340	15,333	3,007
22,086	20,686	1,400	22,086	20,686	1,400
18,874	15,025	3,849	18,874	15,025	3,849
894	624	270	894	624	270
41,854	36,335	5,519	41,854	36,335	5,519
1,637	1,628	9	1,637	1,628	9
1,180	374	806	1,180	374	806
4	2	2	4	2	2
2,821	2,004	817	2,821	2,004	817
243	226	17	182,753	177,073	5,680
93,809	87,673	6,136	374,308	277,405	96,903
3	3		9,697	7,177	2,520
94,055	87,902	6,153	566,758	461,655	105,103
6,011	5,373	638	6,011	5,373	638
106,189	89,218	16,971	106,458	89,449	17,009
301	252	49	301	252	49
112,501	94,843	17,658	112,770	95,074	17,696
305	294	11	15,412	14,949	463
2,586	2,029	557	5,041	3,505	1,536
2		2	27,966	13,117	14,849
2,893	2,323	570	48,419	31,571	16,848
272,464	238,740	33,724	790,962	641,972	148,990
(93,181)	(76,425)	16,756	8,192	(20,310)	(28,502)
84,766	84,715	(51)	124,382	133,083	8,701
			(25,600)	(25,352)	248
(5,106)	(5,106)		(127,852)	(126,181)	1,671
79,660	79,609	(51)	(29,070)	(18,450)	10,620
(13,521)	3,184	16,705	(20,878)	(38,760)	(17,882)
40,366	40,366		84,588	84,588	
\$ 26,845	\$ 43,550	\$ 16,705	\$ 63,710	\$ 45,828	\$ (17,882)

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**COUNTY OF CUYAHOGA, OHIO
CAPITAL PROJECTS FUND
COMPARATIVE FINANCIAL STATEMENTS**

**CAPITAL PROJECTS FUNDS ARE ESTABLISHED TO
ACCOUNT FOR FINANCIAL RESOURCES TO BE USED FOR
THE ACQUISITION OR CONSTRUCTION OF MAJOR
CAPITAL FACILITIES (OTHER THAN THOSE
FINANCED BY PROPRIETARY FUNDS).**

Land, Building and Road Improvements

To account for the acquisition of all county land and buildings, major improvements and road improvement projects.

**COUNTY OF CUYAHOGA, OHIO
COMPARATIVE BALANCE SHEET
CAPITAL PROJECTS FUND**

(Amounts in 000's)

	December 31,	
	1999	1998
ASSETS		
Due from other funds	\$ <u>21</u>	\$ <u>23</u>
TOTAL ASSETS	\$ <u>21</u>	\$ <u>23</u>
LIABILITIES		
Accounts payable	\$ 2,110	\$ 3,831
Due to other funds	42,123	15,006
Accrued wages and benefits	<u>4</u>	<u>2</u>
TOTAL LIABILITIES	44,237	18,839
FUND BALANCE		
Unreserved:		
Deficit	<u>(44,216)</u>	<u>(18,816)</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>21</u>	\$ <u>23</u>

**COUNTY OF CUYAHOGA, OHIO
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND**

(Amounts in 000's)

	Years Ended December 31,	
	1999	1998
REVENUES		
Investment earnings	\$ 273	\$ 352
Other intergovernmental	3,878	1,265
Miscellaneous	<u>496</u>	<u>984</u>
TOTAL REVENUES	4,647	2,601
EXPENDITURES		
Public works	3,715	
Capital outlay	<u>38,589</u>	<u>39,624</u>
TOTAL EXPENDITURES	42,304	39,624
DEFICIENCY OF REVENUES OVER EXPENDITURES	(37,657)	(37,023)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	<u>12,257</u>	<u>8,320</u>
NET OTHER FINANCING SOURCES	12,257	8,320
DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(25,400)	(28,703)
FUND BALANCE(DEFICIT) AT BEGINNING OF YEAR	(18,816)	10,251
RESIDUAL EQUITY TRANSFERS OUT	<u> </u>	<u>(364)</u>
DEFICIT AT END OF YEAR	\$ (44,216)	\$ (18,816)

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**COUNTY OF CUYAHOGA, OHIO
ENTERPRISE FUNDS
COMBINING FINANCIAL STATEMENTS**

ENTERPRISE FUNDS ARE ESTABLISHED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO BUSINESS IN THE PRIVATE SECTOR. THE EXPENSES (INCLUDING DEPRECIATION) OF PROVIDING GOODS AND SERVICES PRIMARILY OR SOLELY TO THE GENERAL PUBLIC ARE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES.

Sanitary Engineer

The Sanitary Engineer's primary operating function is the maintenance of county sewer lines. The office also enforces compliance of county sanitary regulations.

County Airport

The airport provides landing and storage facilities for commercial flights, private business aircraft and recreational aircraft for the general public.

Huntington Park Garage

The garage provides parking facilities to nearby County Administration, Courthouse and Justice Center buildings for the general public.

Cuyahoga County Information System

The system provides computerized information on criminal records and court cases to communities within the county.

**COUNTY OF CUYAHOGA, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS**

**DECEMBER 31, 1999
(Amounts in 000's)**

	Sanitary Engineer	County Airport	Huntington Park Garage
ASSETS			
Equity in pooled cash and cash equivalents	\$ 5,503	\$ 162	\$ 453
Accounts Receivable	828	235	
Due from other funds	1		
Due from other governments	320	181	
Inventory of supplies		9	
Deferred bond financing cost	31		
Fixed assets in service:			
Land	522	5,280	
Land improvements	15	9,645	
Utility plant in service	42,099		
Buildings, structures and improvements	3,182	2,518	4,243
Furniture, fixtures and equipment	2,081	218	104
Vehicles	2,528	788	64
Less: Accumulated depreciation	(28,464)	(9,289)	(2,577)
Construction in progress	6,404	8	
Net Fixed Assets in Service	<u>28,367</u>	<u>9,168</u>	<u>1,834</u>
TOTAL ASSETS	\$ <u>35,050</u>	\$ <u>9,755</u>	\$ <u>2,287</u>
LIABILITIES			
Accounts payable	\$ 588	\$ 53	\$ 112
Due to other funds	251	6	11
Due to other governments	88		
Accrued wages and benefits	528	68	51
Loans payable	7,121		
Debt:			
Notes payable	1,100		
Bonds payable	1,820		
TOTAL LIABILITIES	11,496	127	174
CONTRIBUTED CAPITAL AND RETAINED EARNINGS			
Contributed capital	7,206	10,163	1,512
Retained earnings:			
Unreserved(Deficit)	16,348	(535)	601
TOTAL FUND EQUITY	<u>23,554</u>	<u>9,628</u>	<u>2,113</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>35,050</u>	\$ <u>9,755</u>	\$ <u>2,287</u>

Cuyahoga County Information System	1999 Totals	1998 Totals
\$ 1,459	\$ 7,577	\$ 10,633
43	1,106	1,947
12	13	19
236	737	778
	9	6
	31	33
	5,802	5,752
	9,660	9,645
	42,099	39,275
	9,943	7,856
4,040	6,443	6,388
	3,380	3,066
(4,034)	(44,364)	(42,881)
	6,412	7,702
<u>6</u>	<u>39,375</u>	<u>36,803</u>
\$ 1,756	\$ 48,848	\$ 50,219
\$ 2	\$ 755	\$ 498
3	271	316
	88	38
14	661	640
	7,121	7,465
	1,100	1,365
	1,820	1,910
<u>19</u>	<u>11,816</u>	<u>12,232</u>
	18,881	19,038
<u>1,737</u>	<u>18,151</u>	<u>18,949</u>
<u>1,737</u>	<u>37,032</u>	<u>37,987</u>
\$ 1,756	\$ 48,848	\$ 50,219

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)

	Sanitary Engineer	County Airport	Huntington Park Garage
OPERATING REVENUES			
Charges for services	\$ 10,196	\$ 633	\$ 2,436
Other revenue.....	22	22	4
TOTAL OPERATING REVENUES	10,218	655	2,440
OPERATING EXPENSES			
Personal services	5,264	474	473
Contractual services.....	1,369	165	97
Commodities.....	656	103	21
Depreciation.....	961	448	145
Other expenses	1,395	152	861
TOTAL OPERATING EXPENSES.....	9,645	1,342	1,597
OPERATING INCOME(LOSS)	573	(687)	843
NONOPERATING REVENUES(EXPENSES)			
Interest income	24		
Interest expense.....	(332)		
Grants		151	
Gain(loss) on disposal of fixed assets	22		
NET NONOPERATING REVENUES(EXPENSES)	(286)	151	
INCOME(LOSS) BEFORE OPERATING TRANSFERS	287	(536)	843
Operating transfers in.....		144	
Operating transfers out:			
Debt retirement.....			(884)
NET OPERATING TRANSFERS.....		144	(884)
NET INCOME (LOSS).....	287	(392)	(41)
DEPRECIATION ON FIXED ASSETS ACQUIRED BY CONTRIBUTED CAPITAL	526	403	104
RETAINED EARNINGS(DEFICIT) AT BEGINNING OF YEAR	15,535	(546)	538
RETAINED EARNINGS(DEFICIT) AT END OF YEAR.....	\$ 16,348	\$ (535)	\$ 601

**Cuyahoga County
Information System****1999
Totals****1998
Totals**

\$ 1,743	\$ 15,008	\$ 13,597
<u>2</u>	<u>50</u>	<u>51</u>
1,745	15,058	13,648
156	6,367	6,365
1,098	2,729	2,355
9	789	907
4	1,558	1,556
<u>2,163</u>	<u>4,571</u>	<u>2,016</u>
<u>3,430</u>	<u>16,014</u>	<u>13,199</u>
(1,685)	(956)	449
	24	40
	(332)	(253)
	151	307
	<u>22</u>	<u>(177)</u>
	(135)	(83)
(1,685)	(1,091)	366
	144	793
	(884)	(882)
	<u>(740)</u>	<u>(89)</u>
(1,685)	(1,831)	277
	1,033	1,045
<u>3,422</u>	<u>18,949</u>	<u>17,627</u>
<u>\$ 1,737</u>	<u>\$ 18,151</u>	<u>\$ 18,949</u>

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Sanitary Engineer	County Airport	Huntington Park Garage
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers.....	\$ 10,923	\$ 578	\$ 2,437
Other operating cash receipts	22	22	4
Cash payments to suppliers for goods and services	(3,535)	(496)	(971)
Cash payments to employees for services	(5,294)	(480)	(472)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	2,116	(376)	998
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers in from other funds		144	
Operating transfers out to other funds			(884)
Receipts from noncapital grants		130	
NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITIES		274	(884)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from loans			
Proceeds from notes	2,465		
Proceeds from sale of capital assets	22		
Acquisition and construction of capital assets	(2,579)	(8)	
Principal paid on notes	(2,730)		
Interest paid on notes	(3)		
Principal paid on loans	(282)		
Interest paid on loans	(205)		
Principal paid on bonds	(90)		
Interest paid on bonds	(121)		
NET CASH USED FOR BY CAPITAL AND RELATED FINANCING ACTIVITIES	(3,523)	(8)	
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received on investments	26		
NET CASH PROVIDED BY INVESTING ACTIVITIES	26		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS .	(1,381)	(110)	114
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	6,884	272	339
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 5,503	\$ 162	\$ 453

Cuyahoga County Information System	1999 Totals	1998 Totals
\$ 1,765	\$ 15,703	\$ 13,425
2	50	43
(3,291)	(8,293)	(5,664)
<u>(155)</u>	<u>(6,401)</u>	<u>(6,235)</u>
(1,679)	1,059	1,569
	144	793
	(884)	(882)
	<u>130</u>	<u>379</u>
	(610)	290
		546
	2,465	1,365
	22	
	(2,587)	(2,438)
	(2,730)	
	(3)	
	(282)	(201)
	(205)	(125)
	(90)	(85)
	<u>(121)</u>	<u>(126)</u>
	(3,531)	(1,064)
	26	37
	<u>26</u>	<u>37</u>
(1,679)	(3,056)	832
<u>3,138</u>	<u>10,633</u>	<u>9,801</u>
\$ <u>1,459</u>	\$ <u>7,577</u>	\$ <u>10,633</u>

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Sanitary Engineer	County Airport	Huntington Park Garage
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Operating income (loss)	\$ 573	\$ (687)	\$ 843
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Depreciation	961	448	145
(Increase) decrease in accounts receivable-net	212	(55)	
(Increase) decrease in due from other funds	(1)		
(Increase) decrease in due from other governments		(3)	
(Increase) decrease in inventory of supplies		(74)	8
Increase (decrease) in accounts payable	344		(4)
Increase (decrease) in due to other funds	(41)		
Increase (decrease) in due to other governments	50		
Increase (decrease) in accrued wages and benefits	18	(5)	6
TOTAL ADJUSTMENTS	<u>1,543</u>	<u>311</u>	<u>155</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 2,116</u>	<u>\$ (376)</u>	<u>\$ 998</u>

Cuyahoga County Information System	1999 Totals	1998 Totals
\$ (1,685)	\$ (956)	\$ 449
4	1,558	1,556
(16)	141	(490)
4	3	(4)
33	33	(112)
(21)	(3)	4
	257	97
	(45)	26
	50	(51)
<u>2</u>	<u>21</u>	<u>94</u>
6	2,015	1,120
\$ <u><u>(1,679)</u></u>	\$ <u><u>1,059</u></u>	\$ <u><u>1,569</u></u>

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**COUNTY OF CUYAHOGA, OHIO
INTERNAL SERVICE FUNDS
COMBINING FINANCIAL STATEMENTS**

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO
ACCOUNT FOR THE FINANCING OF GOODS OR SERVICES
PROVIDED BY ONE DEPARTMENT OF THE COUNTY TO
OTHER DEPARTMENTS OF THE COUNTY ON A
COST-REIMBURSEMENT BASIS.

Central Custodial Services

The Central Custodial Services division is responsible for all maintenance, cleaning and upkeep of county buildings and offices. It also bills all rents to county offices and agencies.

Maintenance Garage

The Maintenance Garage is responsible for the upkeep of all county owned vehicles and equipment.

Data Processing Center

The Data Processing Center provides centralized data processing for the entire county.

Printing, Reproduction and Supplies

The Printing, Reproduction and Supplies division provides the county with all printing and reproduction services and central purchasing of supplies.

Communications

The Communications division provides all telephone service in addition to mail and delivery services for the county.

Self-Funded Workers Compensation

The Self-Funded Workers Compensation fund provides self-insurance to the County through a retrospective rating plan with the State of Ohio for workers compensation.

**COUNTY OF CUYAHOGA, OHIO
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS**

**DECEMBER 31, 1999
(Amounts in 000's)**

	Central Custodial Services	Maintenance Garage	Data Processing Center
ASSETS			
Equity in pooled cash and cash equivalents	\$ 2,866	\$	\$ 2,921
Accounts receivable			9
Due from other funds	203	99	79
Due from other governments.....			
Inventory of supplies		17	
Fixed assets in service:			
Furniture, fixtures and equipment.....	328	38	24,721
Vehicles.....	233	3,755	
Less: Accumulated depreciation	(415)	(2,007)	(17,843)
Net Fixed Assets in Service	<u>146</u>	<u>1,786</u>	<u>6,878</u>
TOTAL ASSETS	<u>\$ 3,215</u>	<u>\$ 1,902</u>	<u>\$ 9,887</u>
LIABILITIES			
Accounts payable.....	\$ 1,306	\$ 17	\$ 2,841
Due to other funds.....	820	1,001	65
Due to other governments.....			
Accrued wages and benefits	2,743	20	1,354
Capital lease obligations			<u>844</u>
TOTAL LIABILITIES	<u>4,869</u>	<u>1,038</u>	<u>5,104</u>
RETAINED EARNINGS			
Unreserved(Deficit)	<u>(1,654)</u>	<u>864</u>	<u>4,783</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,215</u>	<u>\$ 1,902</u>	<u>\$ 9,887</u>

Printing, Reproduction and Supplies	Communications	Self-Funded Workers Compensation	1999 Totals	1998 Totals
\$ 3,248	\$	\$ 33,659	\$ 42,694	\$ 33,499
458	109	8,196	9	40
30		40	9,144	9,489
			40	27
			47	47
2,791	91	9	27,978	26,254
(1,779)	(62)	(3)	3,988	3,885
<u>1,012</u>	<u>29</u>	<u>6</u>	<u>(22,109)</u>	<u>(19,868)</u>
\$ <u>4,748</u>	\$ <u>138</u>	\$ <u>41,901</u>	\$ <u>61,791</u>	\$ <u>53,373</u>
\$ 403	\$ 16	\$ 15	\$ 4,598	\$ 2,915
10	263	1	2,160	2,372
		33,252	33,252	31,805
47	145	11	4,320	3,529
<u>126</u>	<u>424</u>	<u>33,279</u>	<u>970</u>	<u>1,503</u>
586			45,300	42,124
<u>4,162</u>	<u>(286)</u>	<u>8,622</u>	<u>16,491</u>	<u>11,249</u>
\$ <u>4,748</u>	\$ <u>138</u>	\$ <u>41,901</u>	\$ <u>61,791</u>	\$ <u>53,373</u>

**COUNTY OF CUYAHOGA, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	Central Custodial Services	Maintenance Garage	Data Processing Center
OPERATING REVENUES			
Charges for services	\$ 37,084	\$ 1,192	\$ 30,362
Other revenue	179	12	3
TOTAL OPERATING REVENUES	37,263	1,204	30,365
OPERATING EXPENSES			
Personal services	25,976	226	8,694
Contractual services	1,234		9,009
Commodities	8,607	227	384
Depreciation	44	505	1,942
Other expenses	3,035	397	8,194
TOTAL OPERATING EXPENSES	38,896	1,355	28,223
OPERATING INCOME(LOSS)	(1,633)	(151)	2,142
NONOPERATING REVENUES(EXPENSES)			
Interest expense			(62)
Gain(loss) on disposal of fixed assets		58	
TOTAL NONOPERATING REVENUES(EXPENSES)		58	(62)
INCOME(LOSS) BEFORE OPERATING TRANSFERS	(1,633)	(93)	2,080
Operating transfers in	214		
NET INCOME(LOSS)	(1,419)	(93)	2,080
RETAINED EARNINGS(DEFICIT) AT BEGINNING OF YEAR	(235)	957	2,703
RETAINED EARNINGS(DEFICIT) AT END OF YEAR	\$ (1,654)	\$ 864	\$ 4,783

Printing, Reproduction and Supplies	Communications	Self-Funded Workers Compensation	1999 Totals	1998 Totals
\$ 4,111	\$ 3,783	\$ 7,099	\$ 83,631	\$ 73,164
24	13	4,216	4,447	2,960
<u>4,135</u>	<u>3,796</u>	<u>11,315</u>	<u>88,078</u>	<u>76,124</u>
414	982	91	36,383	33,243
1,033	16	7,048	18,340	11,599
1,760	3		10,981	9,998
329	6	1	2,827	2,614
224	2,631	22	14,503	10,824
<u>3,760</u>	<u>3,638</u>	<u>7,162</u>	<u>83,034</u>	<u>68,278</u>
375	158	4,153	5,044	7,846
(12)			(74)	(97)
<u>(12)</u>			<u>58</u>	<u>(57)</u>
363	158	4,153	5,028	7,692
			214	214
363	158	4,153	5,242	7,906
<u>3,799</u>	<u>(444)</u>	<u>4,469</u>	<u>11,249</u>	<u>3,343</u>
<u>\$ 4,162</u>	<u>\$ (286)</u>	<u>\$ 8,622</u>	<u>\$ 16,491</u>	<u>\$ 11,249</u>

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Central Custodial Services	Maintenance Garage	Data Processing Center
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers	\$ 179	\$ 12	\$ 3
Cash receipts from quasi-external operating transactions	36,946	1,094	30,314
Cash payments to suppliers for goods and services	(12,405)	(611)	(16,463)
Cash payments to employees for services	(25,680)	(222)	(8,321)
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(960)	273	5,533
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Operating transfers in from other funds	214		
Negative cash balance implicitly financed		343	
Negative cash balance implicitly repaid			(405)
NET CASH PROVIDED BY (USED FOR) NONCAPITAL FINANCING ACTIVITIES	214	343	(405)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of capital assets		119	
Acquisition and construction of capital assets	(46)	(735)	(1,678)
Principal paid on capital leases			(467)
Interest paid on capital leases			(62)
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	(46)	(616)	(2,207)
CASH FLOWS FROM INVESTING ACTIVITIES:			
NET CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(792)		2,921
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,658		
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 2,866	\$ 0	\$ 2,921

Printing, Reproduction and Supplies	Communications	Self-Funded Workers Compensation	1999 Totals	1998 Totals
\$ 24	\$ 13	\$ 4,216	\$ 4,447	\$ 2,960
3,855	3,720	8,063	83,992	72,923
(2,888)	(2,666)	(5,614)	(40,647)	(30,942)
<u>(406)</u>	<u>(935)</u>	<u>(92)</u>	<u>(35,656)</u>	<u>(32,801)</u>
585	132	6,573	12,136	12,140
			214	214
			343	467
	<u>(132)</u>		<u>(537)</u>	<u>(1,457)</u>
	(132)		20	(776)
(15)			119	(2,054)
(65)			(2,474)	(613)
<u>(12)</u>			<u>(532)</u>	<u>(98)</u>
(92)			(74)	(2,765)
			(2,961)	
493		6,573	9,195	8,599
<u>2,755</u>		<u>27,086</u>	<u>33,499</u>	<u>24,900</u>
<u>\$ 3,248</u>	<u>\$ 0</u>	<u>\$ 33,659</u>	<u>\$ 42,694</u>	<u>\$ 33,499</u>

(Continued)

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
(Amounts in 000's)**

	Central Custodial Services	Maintenance Garage	Data Processing Center
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Operating income (loss)	\$ (1,633)	\$ (151)	\$ 2,142
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Depreciation	44	505	1,942
(Increase) decrease in accounts receivable-net			31
(Increase) decrease in due from other funds	(139)	(97)	(78)
(Increase) decrease in due from other governments			
(Increase) decrease in inventory of supplies		(1)	
Increase (decrease) in accounts payable	404	12	1,118
Increase (decrease) in due to other funds	(36)	(3)	27
Increase (decrease) in due to other governments			
Increase (decrease) in accrued wages and benefits	400	8	351
TOTAL ADJUSTMENTS	<u>673</u>	<u>424</u>	<u>3,391</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ (960)</u>	<u>\$ 273</u>	<u>\$ 5,533</u>
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:			
Fixed assets acquired through long-term financing	\$	\$	\$
TOTAL NONCASH TRANSACTIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Printing, Reproduction and Supplies	Communications	Self-Funded Workers Compensation	1999 Totals	1998 Totals
\$ 375	\$ 158	\$ 4,153	\$ 5,044	\$ 7,846
329	6	1	2,827	2,614
(255)	(63)	977	31	(9)
1		(13)	345	(218)
127	14	8	(13)	(12)
	(8)	1	1,683	13
8	25	1,447	(19)	274
<u>210</u>	<u>(26)</u>	<u>(1)</u>	1,447	1,294
		<u>2,420</u>	<u>791</u>	<u>411</u>
			<u>7,092</u>	<u>4,294</u>
\$ <u>585</u>	\$ <u>132</u>	\$ <u>6,573</u>	\$ <u>12,136</u>	\$ <u>12,140</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,265</u>
				\$ <u>1,265</u>

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**COUNTY OF CUYAHOGA, OHIO
AGENCY FUNDS
COMBINING FINANCIAL STATEMENTS**

AGENCY FUNDS ARE ESTABLISHED TO ACCOUNT
FOR ASSETS RECEIVED AND HELD BY THE
COUNTY ACTING IN THE CAPACITY OF AN AGENT
OR CUSTODIAN.

Payroll Agency Fund

To account for payroll taxes and other related payroll deductions collected for other governmental units or funds.

Undivided Tax Agency Fund

To account for all undivided taxes collected by the county and their distribution to the proper beneficiaries.

Other Agency Fund

To account for all other monies held by the county as custodian.

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES-ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

PAYROLL				
	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
ASSETS				
Equity in pooled cash and cash equivalents	\$ 10,886	\$ 486,058	\$ 485,882	\$ 11,062
Due from other funds	606	844	733	717
TOTAL ASSETS	<u>\$ 11,492</u>	<u>\$ 486,902</u>	<u>\$ 486,615</u>	<u>\$ 11,779</u>
LIABILITIES				
Due to other funds	\$	\$ 70	\$ 70	\$
Due to other governments	11,467	83,162	82,897	11,732
Other liabilities	25	403,670	403,648	47
TOTAL LIABILITIES	<u>\$ 11,492</u>	<u>\$ 486,902</u>	<u>\$ 486,615</u>	<u>\$ 11,779</u>

(Continued)

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES-ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	UNDIVIDED TAX			
	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
ASSETS				
Equity in pooled cash and cash equivalents	\$ 158,166	\$ 1,997,558	\$ 2,019,893	\$ 135,831
Taxes receivable	<u>1,242,026</u>	<u>1,293,716</u>	<u>1,296,042</u>	<u>1,239,700</u>
TOTAL ASSETS	<u>\$ 1,400,192</u>	<u>\$ 3,291,274</u>	<u>\$ 3,315,935</u>	<u>\$ 1,375,531</u>
LIABILITIES				
Due to other funds	\$ 234,616	\$ 260,648	\$ 260,072	\$ 235,192
Due to other governments	1,162,512	3,012,291	3,035,526	1,139,277
Other liabilities	<u>3,064</u>	<u>18,335</u>	<u>20,337</u>	<u>1,062</u>
TOTAL LIABILITIES	<u>\$ 1,400,192</u>	<u>\$ 3,291,274</u>	<u>\$ 3,315,935</u>	<u>\$ 1,375,531</u>

(Continued)

**COUNTY OF CUYAHOGA, OHIO
COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES-ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

	OTHER			Balance at End of Year
	Balance at Beginning of Year	Additions	Deductions	
ASSETS				
Equity in pooled cash and cash equivalents	\$ 18,500	\$ 73,393	\$ 69,598	\$ 22,295
Cash and cash equivalents- segregated accounts	29,629	746,585	737,178	39,036
Accrued interest	4,140	4,605	4,140	4,605
TOTAL ASSETS	\$ 52,269	\$ 824,583	\$ 810,916	\$ 65,936
LIABILITIES				
Due to other funds	\$ 6,717	\$ 110,550	\$ 108,752	\$ 8,515
Due to other governments	4,082	188,169	179,296	12,955
Other liabilities	41,470	525,864	522,868	44,466
TOTAL LIABILITIES	\$ 52,269	\$ 824,583	\$ 810,916	\$ 65,936

(Continued)

**COUNTY OF CUYAHOGA, OHIO
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES-ALL AGENCY FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 1999
 (Amounts in 000's)**

TOTALS				
	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
ASSETS				
Equity in pooled cash and cash equivalents	\$ 187,552	\$ 2,557,009	\$ 2,575,373	\$ 169,188
Cash and cash equivalents-segregated accounts	29,629	746,585	737,178	39,036
Taxes receivable	1,242,026	1,293,716	1,296,042	1,239,700
Accrued interest	4,140	4,605	4,140	4,605
Due from other funds	606	844	733	717
TOTAL ASSETS	<u>\$ 1,463,953</u>	<u>\$ 4,602,759</u>	<u>\$ 4,613,466</u>	<u>\$ 1,453,246</u>
LIABILITIES				
Due to other funds	\$ 241,333	\$ 371,268	\$ 368,894	\$ 243,707
Due to other governments	1,178,061	3,283,622	3,297,719	1,163,964
Other liabilities	44,559	947,869	946,853	45,575
TOTAL LIABILITIES	<u>\$ 1,463,953</u>	<u>\$ 4,602,759</u>	<u>\$ 4,613,466</u>	<u>\$ 1,453,246</u>

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**COUNTY OF CUYAHOGA, OHIO
GENERAL FIXED ASSETS
ACCOUNT GROUP**

THIS ACCOUNT GROUP IS USED TO PRESENT THE GENERAL FIXED ASSETS OF THE COUNTY UTILIZED IN ITS GENERAL OPERATIONS, EXCLUSIVE OF THOSE USED IN THE ENTERPRISE AND INTERNAL SERVICE FUNDS. GENERAL FIXED ASSETS INCLUDE LAND, LAND IMPROVEMENTS, BUILDINGS, STRUCTURES AND IMPROVEMENTS, FURNITURE, FIXTURES AND EQUIPMENT AND VEHICLES OWNED BY THE COUNTY.

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE**

**DECEMBER 31, 1999
(Amounts in 000's)**

GENERAL FIXED ASSETS

Land.....	\$	29,829
Land improvements		1,534
Buildings, structures and improvements		384,193
Furniture, fixtures and equipment		17,206
Vehicles		12,202
Construction in progress.....		81,461
TOTAL GENERAL FIXED ASSETS.....	\$	<u>526,425</u>

INVESTMENT IN GENERAL
FIXED ASSETS FROM

General fund revenues	\$	107,340
Special revenue fund revenues		82,241
Capital projects:		
General obligation bonds.....		281,094
Federal and state grants		55,735
Donations.....		<u>15</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS.....	\$	<u>526,425</u>

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

**DECEMBER 31, 1999
(Amounts in 000's)**

Function and Activity	Land	Land Improvements	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Vehicles	Totals
GENERAL GOVERNMENT:						
Administration	\$ 2,858	\$ 249	\$ 75,347	\$ 482	\$	\$ 78,936
Fiscal management.....			459	939		1,398
Records and elections.....	450	108	4,265	2,232		7,055
Supportive services.....	424		2,867	16		3,307
TOTAL GENERAL GOVERNMENT	3,732	357	82,938	3,669		90,696
JUDICIAL:						
Adjudication	10,688	156	100,743	1,350		112,937
Legal services			280	2,051		2,331
Adult offender management.....	1,333		71,033	1,020	13	73,399
Juvenile offender management.....	1,571	514	13,677	179		15,941
Support enforcement.....			10	231		241
TOTAL JUDICIAL.....	13,592	670	185,743	4,831	13	204,849
DEVELOPMENT:						
Economic			5	2		7
Community.....	443			14		457
TOTAL DEVELOPMENT.....	443		5	16		464
SOCIAL SERVICES:						
Financial assistance.....	1,521	9	41,858	688		44,076
Protective services.....	106	39	2,449	134		2,728
Support services	9,404	459	70,046	3,949	5,715	89,573
Employment and training.....	337		17	42	54	450
TOTAL SOCIAL SERVICES	11,368	507	114,370	4,813	5,769	136,827
HEALTH AND SAFETY:						
Mental health	94		379	535		1,008
Emergency assistance				1,211	277	1,488
Alcohol and drug abuse.....				121		121
Animal control	356			6	131	493
TOTAL HEALTH AND SAFETY	450		379	1,873	408	3,110
PUBLIC WORKS:						
Public works.....	244		758	2,004	6,012	9,018
TOTAL PUBLIC WORKS	244		758	2,004	6,012	9,018
CONSTRUCTION IN PROGRESS.....			81,461			81,461
TOTAL GENERAL FIXED ASSETS	\$ 29,829	\$ 1,534	\$ 465,654	\$ 17,206	\$ 12,202	\$ 526,425

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY**

FOR THE YEAR ENDED DECEMBER 31, 1999

(Amounts in 000's)

Function and Activity	Balance at Beginning of Year	Additions	Deductions	Balance at End of Year
GENERAL GOVERNMENT:				
Administration.....	\$ 78,667	\$ 269	\$ 62	\$ 78,936
Fiscal management	1,398	62	62	1,398
Records and elections	6,642	426	13	7,055
Supportive services	<u>2,578</u>	<u>729</u>		<u>3,307</u>
TOTAL GENERAL GOVERNMENT	89,285	1,486	75	90,696
JUDICIAL:				
Adjudication	110,581	2,359	3	112,937
Legal services.....	1,383	948		2,331
Adult offender management.....	73,387	12		73,399
Juvenile offender management.....	15,653	288		15,941
Support enforcement	<u>213</u>	<u>28</u>		<u>241</u>
TOTAL JUDICIAL	201,217	3,635	3	204,849
DEVELOPMENT:				
Economic.....	7			7
Community	<u>457</u>			<u>457</u>
TOTAL DEVELOPMENT	464			464
SOCIAL SERVICES:				
Financial assistance	43,973	103		44,076
Protective services.....	2,637	91		2,728
Support services.....	88,782	2,748	1,957	89,573
Employment and training.....	<u>54</u>	<u>396</u>		<u>450</u>
TOTAL SOCIAL SERVICES.....	135,446	3,338	1,957	136,827
HEALTH AND SAFETY:				
Mental health	956	52		1,008
Emergency assistance.....	1,488			1,488
Alcohol and drug abuse.....	240		119	121
Animal control.....	<u>137</u>	<u>356</u>		<u>493</u>
TOTAL HEALTH AND SAFETY.....	2,821	408	119	3,110
PUBLIC WORKS:				
Public works	<u>8,788</u>	<u>431</u>	<u>201</u>	<u>9,018</u>
TOTAL PUBLIC WORKS.....	8,788	431	201	9,018
CONSTRUCTION IN PROGRESS.....	58,113	27,711	4,363	81,461
TOTAL GENERAL FIXED ASSETS.....	\$ <u>496,134</u>	\$ <u>37,009</u>	\$ <u>6,718</u>	\$ <u>526,425</u>

Statistical Section

The information presented in the schedules and tables in this section is provided to reflect social and economic data, financial trends and the general fiscal capacity of the County.



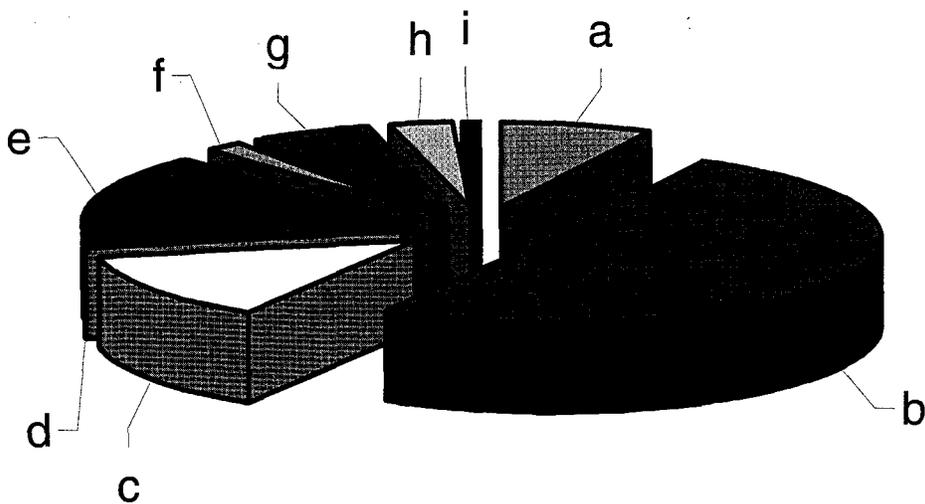
**COUNTY OF CUYAHOGA, OHIO
STATISTICAL SECTION
STATISTICAL DATA TABLES**

THE STATISTICAL SECTION PROVIDES SELECTED
FINANCIAL, ECONOMIC AND DEMOGRAPHIC INFORMATION
WHICH MAY BE USED TO INDICATE TRENDS
FOR COMPARATIVE FISCAL PERIODS.
THE STATISTICAL TABLES INCLUDE INFORMATION
ON GENERAL FUND RATIOS AND TRENDS,
ASSESSMENTS AND TAXES, LONG-TERM DEBT
AND MISCELLANEOUS DATA.

**COUNTY OF CUYAHOGA, OHIO
 SCHEDULE OF STATISTICS-GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999**

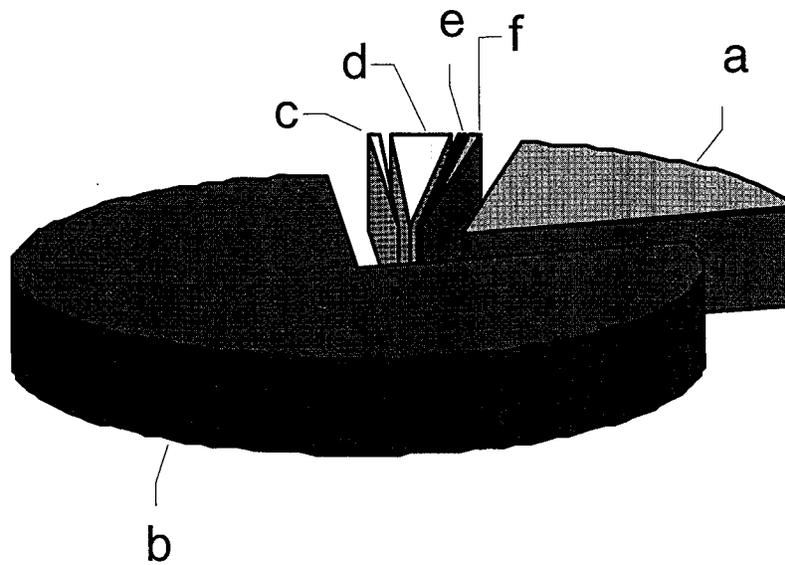
**OPERATING RATIOS-GENERAL FUND-GAAP BASIS
 FOR 1999**

REVENUE DOLLAR BY SOURCE



Where the money came from:		%
a.	Property taxes	7.4
b.	Sales, use and other tax	51.1
c.	State local government fund	13.5
d.	Licenses and permits1
e.	Charges for services	16.0
f.	Fines and forfeitures	2.0
g.	Investment earnings.....	6.1
h.	Other intergovernmental	3.1
i.	Miscellaneous	<u>.7</u>
	Total.....	<u>100.0</u>

EXPENDITURE DOLLAR BY FUNCTION



Where the money was spent:		%
a.	General government.....	17.9
b.	Judicial.....	77.9
c.	Development7
d.	Social services.....	2.6
e.	Health and safety.....	.3
f.	Miscellaneous.....	.6
	Total	<u>100.0</u>

**COUNTY OF CUYAHOGA, OHIO
GENERAL FUND CASH RECEIPTS BY SOURCE AND
CASH DISBURSEMENTS BY FUNCTION**

**LAST TEN YEARS
(Amounts in 000's)**

RECEIPTS:	<u>1990</u>	<u>1991</u>	<u>1992</u>
Property taxes	\$ 14,375	\$ 13,395	\$ 16,486
Sales and use tax.....	99,012	96,782	101,750
Other tax	7	9	10
State local government fund.....	25,487	26,325	25,229
Licenses and permits	165	145	184
Charges for services	33,137	31,944	36,978
Fines and forfeitures	3,614	3,703	3,219
Investment earnings.....	14,384	26,050	24,508
Other intergovernmental.....	7,008	6,906	6,078
Miscellaneous	3,239	2,358	3,563
Proceeds from loan			
Proceeds from notes			
Operating transfers in.....	100	1,244	14,700
Residual equity transfers in	6	16	
TOTAL RECEIPTS	\$ <u>200,534</u>	\$ <u>208,877</u>	\$ <u>232,705</u>
DISBURSEMENTS:			
General government.....	\$ 33,571	\$ 34,200	\$ 35,865
Judicial	120,101	133,196	142,162
Development	1,746	920	1,018
Social services	2,699	2,769	1,728
Health and safety	3,646	5,352	5,378
Miscellaneous	2,193	3,143	2,239
Debt retirement.....			
Operating transfers out.....	32,485	26,666	51,792
Residual equity transfers out.....			
TOTAL DISBURSEMENTS	\$ <u>196,441</u>	\$ <u>206,246</u>	\$ <u>240,182</u>

Source: Cuyahoga County Auditor's Office, Financial Reporting Section. Budgetary basis.

	1993	1994	1995	1996	1997	1998	1999
\$	18,121	\$ 18,826	\$ 19,065	\$ 16,952	\$ 16,531	\$ 24,094	\$ 22,064
	104,589	117,698	126,790	130,830	137,113	144,339	151,168
	7	19	14	15	13	16	12
	27,190	29,593	31,794	33,432	35,559	37,530	39,800
	158	155	146	130	129	130	128
	39,553	41,745	36,075	42,529	44,684	46,919	47,564
	4,006	4,400	5,166	4,731	5,840	5,896	6,075
	23,368	28,833	39,584	22,682	23,106	28,157	26,549
	10,812	12,200	7,370	7,073	7,531	9,421	8,010
	4,800	3,078	1,333	6,864	13,179	2,357	1,890
				5,000			
	39,690	82,117					
	1,980	16,553	2,707	20	195	579	10,894
						7	
\$	<u>274,274</u>	<u>355,217</u>	<u>270,044</u>	<u>270,258</u>	<u>283,880</u>	<u>299,445</u>	<u>314,154</u>
\$	34,124	\$ 36,797	\$ 38,604	\$ 34,224	\$ 40,621	\$ 40,732	\$ 43,118
	139,209	143,343	133,474	140,267	159,080	177,836	190,004
	1,099	1,120	1,038	941	1,019	4,245	1,659
	3,996	3,756	3,793	4,325	3,990	4,080	5,836
	5,342	1,035	827	945	880	1,033	796
	2,608	44,231	2,922	23,180	5,874	2,656	1,289
	83,105	136,375	56,615	25,449	34,405	78,678	42,162
					298		
\$	<u>269,483</u>	<u>366,657</u>	<u>237,273</u>	<u>229,331</u>	<u>246,167</u>	<u>309,260</u>	<u>284,864</u>

**COUNTY OF CUYAHOGA, OHIO
GENERAL GOVERNMENTAL REVENUES BY
SOURCE AND EXPENDITURES BY FUNCTION**

**LAST TEN YEARS
(Amounts in 000's)**

	1990	1991	1992
REVENUES			
Property taxes	\$ 158,806	\$ 179,068	\$ 184,459
Sales and use tax.....	98,283	97,549	101,882
Other tax	24,239	24,719	24,638
State local government fund.....	25,603	26,410	25,228
Licenses and permits	943	868	913
Charges for services	36,964	36,620	42,572
Fines and forfeitures	3,871	3,828	3,415
Investment earnings	27,047	35,002	28,405
Other intergovernmental.....	309,737	354,591	264,522
Rehabilitation loan repayment.....	72	694	612
Miscellaneous	<u>11,640</u>	<u>8,142</u>	<u>9,365</u>
TOTAL REVENUES.....	\$ <u>697,205</u>	\$ <u>767,491</u>	\$ <u>686,011</u>
EXPENDITURES			
General government.....	\$ 40,883	\$ 43,640	\$ 46,060
Judicial	141,788	161,358	170,704
Development	7,166	9,140	7,633
Social services	357,087	396,366	312,792
Health and safety	45,542	57,066	63,213
Public works.....	31,775	32,338	32,539
Miscellaneous	1,950	3,056	2,285
Capital outlay	36,732	31,835	49,667
Debt service:			
Principal retirement	6,935	33,965	7,645
Interest	<u>8,187</u>	<u>7,899</u>	<u>12,611</u>
TOTAL EXPENDITURES	\$ <u>678,045</u>	\$ <u>776,663</u>	\$ <u>705,149</u>

Note: Includes all governmental fund types on a GAAP basis.

	1993	1994	1995	1996	1997	1998	1999
\$	183,670	\$ 185,102	\$ 190,172	\$ 199,469	\$ 201,941	\$ 206,595	\$ 231,433
	108,060	117,931	127,585	131,551	138,519	146,123	151,304
	25,313	26,238	26,562	26,950	27,452	28,346	29,334
	27,479	29,739	31,804	33,723	35,791	37,607	39,841
	985	1,107	1,454	1,352	1,318	1,297	1,199
	47,283	49,826	48,861	55,595	59,056	62,241	62,272
	4,276	4,860	5,606	5,224	6,416	6,330	6,535
	26,767	44,268	26,783	24,771	26,647	34,219	20,583
	279,435	292,575	318,497	338,396	356,972	392,280	495,421
	1,086	902	1,390	856	1,420	2,218	1,765
	9,804	9,180	5,869	13,517	17,069	6,070	8,351
\$	<u>714,158</u>	<u>761,728</u>	<u>784,583</u>	<u>831,404</u>	<u>872,601</u>	<u>923,326</u>	<u>1,048,038</u>
\$	43,561	\$ 54,105	\$ 49,704	\$ 41,936	\$ 50,363	\$ 53,826	\$ 58,923
	159,482	180,528	168,323	179,380	205,085	226,932	245,738
	9,446	12,186	11,815	11,801	15,099	37,321	23,155
	308,615	336,488	335,864	351,515	380,983	422,274	467,961
	95,698	82,371	83,779	87,282	96,225	100,445	102,427
	39,358	39,180	28,256	35,625	35,533	35,100	36,800
	3,054	56,227	3,130	24,093	5,864	2,522	1,550
	46,819	71,651	10,065	11,327	15,339	39,624	38,589
	12,680	10,620	11,450	13,320	13,468	14,885	16,251
	13,793	19,012	14,818	16,870	14,696	13,693	13,937
\$	<u>732,506</u>	<u>862,368</u>	<u>717,204</u>	<u>773,149</u>	<u>832,655</u>	<u>946,622</u>	<u>1,005,331</u>

**COUNTY OF CUYAHOGA, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
REAL, UTILITY AND TANGIBLE TAXES**

LAST TEN YEARS

Tax Year/ Collection Year	Current Levy	Delinquent Levy	Total Levy	Current Collection
1989/1990	\$ 221,117,079	\$ 21,613,599	\$ 242,730,678	\$ 215,734,503
1990/1991	260,839,121	23,182,910	284,022,031	253,466,796
1991/1992	268,521,712	28,330,218	296,851,930	258,619,140
1992/1993	268,786,789	28,349,555	297,136,344	258,841,389
1993/1994	270,428,700	29,171,681	299,600,381	259,797,166
1994/1995	274,774,712	25,601,379	300,376,091	264,518,998
1995/1996	297,638,447	25,611,370	323,249,817	287,496,258
1996/1997	301,687,315	31,450,099	333,137,414	289,324,803
1997/1998	313,161,002	30,893,055	344,054,057	299,707,825
1998/1999	342,827,633	30,486,779	373,314,412	328,339,476

Source: Cuyahoga County Auditor's Office, Budget Commission. Includes all direct and overlapping governments.

Current Levy Collected	Delinquent Collection	Total Collections	Total Collections As A Percent Of Current Levy	Cumulative Delinquency
97.6%	\$ 6,059,869	\$ 221,794,372	100.3%	\$ 19,408,305
97.2%	6,379,352	259,846,148	99.6%	21,997,637
96.3%	7,802,745	266,421,885	99.2%	25,879,345
96.3%	7,324,031	266,165,420	99.0%	27,381,660
96.1%	7,770,629	267,567,795	98.9%	24,211,070
96.3%	7,242,257	271,761,255	98.9%	23,173,179
96.6%	7,571,570	295,067,828	99.1%	25,477,278
95.9%	8,003,728	297,328,531	98.6%	28,804,510
95.7%	9,084,528	308,792,353	98.6%	30,524,427
95.8%	12,015,150	340,354,626	99.3%	28,126,723

**COUNTY OF CUYAHOGA, OHIO
 ASSESSED AND ESTIMATED ACTUAL VALUE
 OF TAXABLE PROPERTY**

**LAST TEN YEARS
 (Amounts in 000's)**

Tax Year/ Collection Year	REAL PROPERTY		PERSONAL PROPERTY	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1990/1991	\$ 13,972,598	\$ 39,921,709	\$ 2,676,697	\$ 9,913,691
1991/1992	16,616,531	47,475,803	2,606,437	10,024,458
1992/1993	16,760,649	47,887,568	2,532,365	10,129,460
1993/1994	16,923,520	48,352,914	2,529,616	10,118,464
1994/1995	18,770,759	53,630,740	2,541,031	10,164,124
1995/1996	18,983,267	54,237,906	2,603,148	10,412,592
1996/1997	19,291,442	55,118,406	2,728,871	10,915,484
1997/1998	20,838,304	59,538,011	2,791,334	11,165,336
1998/1999	21,173,385	60,495,385	2,855,467	11,421,868
1999/2000	21,493,369	61,409,625	2,916,480	11,665,920

Source: Cuyahoga County Auditor's Office, Budget Commission.

(1) Beginning in tax year 1990, percentages for valuing the estimated actual value of Public Utility properties vary by class, type and age.

PUBLIC UTILITY		TOTAL		
Assessed Value	Estimated Actual Value⁽¹⁾	Assessed Value	Estimated Actual Value	Ratio of Assessed To Estimated Actual Value
\$ 1,383,456	\$ 2,766,913	\$ 18,032,751	\$ 52,602,313	34.3%
1,430,162	2,860,324	20,653,130	60,360,585	34.2%
1,447,110	2,894,220	20,740,124	60,911,248	34.0%
1,446,154	2,892,306	20,899,290	61,363,684	34.1%
1,468,399	2,936,796	22,780,189	66,731,660	34.1%
1,355,615	2,711,230	22,942,030	67,361,728	34.1%
1,337,936	2,675,872	23,358,249	68,709,762	34.0%
1,323,512	2,647,024	24,953,150	73,350,371	34.0%
1,326,935	2,653,870	25,355,787	74,571,123	34.0%
1,223,332	2,446,664	25,633,181	75,522,209	33.9%

**COUNTY OF CUYAHOGA, OHIO
PROPERTY TAX RATES
ALL DIRECT AND OVERLAPPING GOVERNMENTS**

**LAST TEN YEARS
(Per \$1,000 of Assessed Valuation)**

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
CUYAHOGA COUNTY:										
General operating	0.85	0.92	1.01	1.04	0.96	0.85	0.82	1.12	1.00	0.87
Debt(bond retirement)	0.87	0.80	0.71	0.68	0.76	0.87	0.90	0.60	0.72	0.85
Mental retardation	3.20	3.20	3.20	3.20	3.20	3.00	3.00	3.00	3.00	3.00
Health and human services.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health and welfare	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	3.10	3.10
SUB-TOTAL.....	12.32	12.32	12.32	12.32	12.32	12.12	12.12	12.12	10.82	10.82
METROPARKS	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55
CUYAHOGA COMMUNITY COLLEGE	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
PORT AUTHORITY.....	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
TOTAL	16.80	16.80	16.80	16.80	16.80	16.60	16.60	16.60	15.30	15.30

Source: Cuyahoga County Auditor's Office, Budget Commission-tax year data.

**COUNTY OF CUYAHOGA, OHIO
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND
NET BONDED DEBT PER CAPITA**

LAST TEN YEARS

Year	Population ⁽¹⁾	Assessed Value ⁽²⁾ (Amounts in 000's)	Gross General Bonded Debt ⁽³⁾	Less: Balance Debt Service Fund ⁽⁴⁾	Net General Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Debt Per Capita
1990	1,412,140	\$ 18,032,751	\$ 107,010,000	\$ 2,520,057	\$ 104,489,943	0.58%	73.99
1991	1,414,041	20,653,129	155,410,000	3,850,159	151,559,841	0.73%	107.18
1992	1,414,041	20,740,124	147,950,000	3,724,485	144,225,515	0.70%	102.00
1993	1,414,041	20,899,290	172,409,636	4,951,629	167,458,007	0.80%	118.43
1994	1,403,239	22,780,189	161,979,636	919,162	161,060,474	0.71%	114.78
1995	1,396,169	22,942,030	186,799,636	1,069,858	185,729,778	0.81%	133.03
1996	1,401,552	23,358,249	174,639,636	659,673	173,979,963	0.74%	124.13
1997	1,386,803	24,953,150	162,384,636	5,502,241	156,882,395	0.63%	113.13
1998	1,380,696	25,355,787	150,324,636	1,658,942	148,665,694	0.59%	107.67
1999	1,371,717	25,633,181	137,774,636	968,193	136,806,443	0.53%	99.73

(1) Estimates - Various sources. 1991 population figure based on United States Department of Commerce, Bureau of Census.

(2) Cuyahoga County Auditor's Office, Budget Commission-tax year data.

(3) Tax supported debt outstanding December 31.

(4) Balance outstanding December 31, Financial Reporting Section.

**COUNTY OF CUYAHOGA, OHIO
COMPUTATION OF
LEGAL DEBT MARGIN**

DECEMBER 31, 1999

Total of all County Debt Outstanding		\$ 267,983,366
Debt Exempt from Computation:		
Self-Supporting General Obligation Bonds	\$ 310,000	
Sewer Improvement Bonds.....	1,820,000	
County Jail Facilities General Obligation Bonds	39,380,000	
Gateway Economic Development Bonds.....	113,054,000	
Brownfield Economic Redevelopment Bonds	<u>15,025,000</u>	
Total Exempt Debt.....		<u>169,589,000</u>
Net Indebtedness(Voted and Unvoted)		98,394,366
Less: Available funds in Debt Service fund as of December 31, 1999 ⁽¹⁾		<u>968,193</u>
Total Net Indebtedness Subject to Direct Debt Limitation.....		<u>\$ 97,426,173</u>
Assessed Valuation of County(1999 tax year)	\$ 25,633,180,738	
Direct Debt Limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% amount in excess of \$100,000,000 not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000)		\$ 639,329,518
Total Net Indebtedness(Voted and Unvoted)		<u>97,426,173</u>
DIRECT DEBT MARGIN.....		<u>\$ 541,903,345</u>
Unvoted Debt Limitation(1% of County Assessed Valuation).....		\$ 256,331,807
Total Unvoted Net Indebtedness Subject to 1% Debt Limitation		<u>88,850,000</u>
UNVOTED DEBT MARGIN.....		<u>\$ 167,481,807</u>

(1) GAAP basis.

**COUNTY OF CUYAHOGA, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

DECEMBER 31, 1999

	Gross Debt	Debt Service Fund	Net Debt	Percent Applicable	County Share ⁽³⁾
County of Cuyahoga ⁽¹⁾	\$ 141,004,636	\$ 968,193	\$ 140,036,443	100%	\$ 140,036,443
Cuyahoga County Cities, Villages, Townships ⁽¹⁾	864,979,698	28,354,938	836,624,760	100%	836,624,760
Cuyahoga County School Districts ⁽²⁾	482,054,765	72,034,868	410,019,897	100%	<u>410,019,897</u>
Total Net Direct and Overlapping Debt.					<u>\$1,386,681,100</u>

(1) 2000 Tax Budgets filed in July, 1999 and certified unencumbered 2000 balances filed in January, 2000 with Cuyahoga County Budget Commission. Budgetary basis.

(2) Cuyahoga County School Districts file on fiscal year ending June 30, 1999. Budgetary basis.

(3) Percent applicable to the County of Cuyahoga calculated using assessed valuation of County divided by assessed valuation of taxing district. Assessed valuation of taxing districts furnished by Cuyahoga County Budget Commission.

**COUNTY OF CUYAHOGA, OHIO
RATIO OF ANNUAL DEBT SERVICE
FOR GENERAL BONDED DEBT TO TOTAL
GENERAL FUND EXPENDITURES**

LAST TEN YEARS

Year	Debt Service on General Tax Supported Debt	Debt Service on Self-Supporting Debt	General Fund Expenditures (in 000's)⁽¹⁾	Ratio of Tax Supported Debt Service to General Fund Expenditures	Ratio of Self-Supported Debt Service To General Fund Expenditures
1990	\$ 14,795,815	\$ 326,531	\$ 163,956	9.02%	0.20%
1991	41,553,339	310,107	179,580	23.14%	0.17%
1992	18,380,831	1,874,745	188,390	9.76%	1.00%
1993	17,750,996	6,382,925	186,378	9.52%	3.42%
1994	18,985,550	487,425	230,282	8.24%	0.21%
1995	18,522,334	7,746,544	180,658	10.25%	4.29%
1996	21,646,664	8,543,700	203,882	10.62%	4.19%
1997	20,911,716	7,251,900	211,464	9.89%	3.43%
1998	20,132,392	8,445,300	230,582	8.73%	3.66%
1999	21,502,862	8,685,224	242,702	8.86%	3.58%

(1) Budgetary basis.

Source: Cuyahoga County Auditor's Office, Financial Reporting Section.

**COUNTY OF CUYAHOGA, OHIO
REVENUE BOND COVERAGE - HOSPITAL BONDS**

**LAST TEN YEARS
(Amounts in 000's)**

Year	Gross Revenue ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal ⁽³⁾	Interest	Total	
1990	\$ 282,906	\$ 251,642	\$ 31,264	\$	\$ 5,040	\$ 5,040	6.20
1991	316,322	277,054	39,268		7,143	7,143	5.50
1992	344,438	302,087	42,351		7,143	7,143	5.93
1993	353,782	328,705	25,077	1,650	7,090	8,740	2.87
1994	329,922	317,136	12,786	1,755	6,981	8,736	1.46
1995	320,124	302,279	17,845	1,870	6,863	8,733	2.04
1996	327,711	308,873	18,838	1,990	6,737	8,727	2.16
1997	367,125	334,816	32,309	2,120	8,805	10,925	2.96
1998	387,220	360,642	26,578	4,982	6,863	11,845	2.24
1999	423,981	407,070	16,911	1,955	7,579	9,534	1.77

(1) Gross revenue is total operating revenue plus interest income and operating transfers.

(2) Operating expenses is exclusive of depreciation and bond interest expense.

(3) 1997 principal payment exclusive of refunded bonds.

Source: MetroHealth System. GAAP basis.

**COUNTY OF CUYAHOGA, OHIO
PROPERTY VALUES, CONSTRUCTION AND BANK DEPOSITS**

LAST TEN YEARS

Year	Assessed Value⁽¹⁾ (Amounts in 000's)	Bank Deposits At December 31⁽²⁾ (Amounts in 000's)	Building Permits Issued⁽³⁾
1990	\$ 18,032,751	\$ 19,188,641	23,010
1991	20,653,129	18,392,243	18,550
1992	20,740,124	19,379,280	21,724
1993	20,899,290	21,009,421	19,795
1994	22,780,189	20,885,453	21,480
1995	22,942,030	22,458,573	23,585
1996	23,358,249	27,068,211	21,700
1997	24,953,150	53,941,971	20,612
1998	25,355,787	58,904,596	24,244
1999	25,633,181	57,816,942	23,428

Sources: (1) Cuyahoga County Auditor's Office, Budget Commission-tax year data for real, personal and public utility property.

(2) Banks deposits at year-end for banks headquartered in City of Cleveland-Federal Reserve Bank of Cleveland (Total demand, time and savings deposits). Federal Reserve Bank of Cleveland.

(3) Cuyahoga County Auditor's Office, Real Estate Assessment Division.

COUNTY OF CUYAHOGA, OHIO DEMOGRAPHIC STATISTICS

POPULATION ⁽¹⁾	<u>County</u>	<u>MSA</u>
1940	1,217,250	1,319,734
1950	1,389,532	1,532,574
1960	1,647,895	1,909,483
1970	1,721,300	2,063,729
1980	1,498,400	1,898,825
1990	1,412,140	1,831,122
1999	1,371,717	1,835,737

AGE DISTRIBUTION ⁽²⁾	1990	
	<u>Number</u>	<u>Percentage</u>
Under 5 yrs.....	100,144	7.09
5 - 17 yrs	239,055	16.93
18 - 20 yrs	54,765	3.88
21 - 24 yrs	74,252	5.26
25 - 44 yrs	442,523	31.34
45 - 54 yrs	142,708	10.10
55 - 59 yrs	65,345	4.63
60 - 64 yrs	72,689	5.15
65 - 74 yrs	131,297	9.29
75 - 84 yrs	69,054	4.89
85 yrs and over	<u>20,308</u>	<u>1.44</u>
TOTAL	1,412,140	100.00
Median age	34.9	
Males.....	662,771	
Females	749,369	

DISTRIBUTION OF FAMILIES BY INCOME BRACKET ⁽³⁾	1990		1980	
	(Average 2.5 persons)		(Average 2.4 persons)	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
\$0 - 4,999	23,425	4.78	30,144	7.61
\$5,000 - 14,999	50,386	10.29	87,435	22.08
\$15,000 - 24,999	71,961	14.70	112,047	28.30
\$25,000 - 49,999	188,143	38.42	138,831	35.07
Over \$50,000	<u>155,791</u>	<u>31.81</u>	<u>27,475</u>	<u>6.94</u>
TOTAL	489,706	100.00	395,932	100.00
Median Family Income	\$ 37,140		\$ 22,071	
Per Capita Income.....	\$ 15,092		\$ 8,099	

- Source: (1) Ohio Department of Development-The Metropolitan Statistical Area (MSA), as defined by the Department of Development, includes Cuyahoga, Geauga, Lake and Medina Counties. Population totals for 1999 are estimates provided by the U.S. Census Bureau.
- (2) Ohio Bureau of Employment Services.
- (3) U.S. Department of Commerce, Bureau of Census.

**COUNTY OF CUYAHOGA, OHIO
DEMOGRAPHIC STATISTICS**

LAST TEN YEARS

Employment - Annual Average⁽¹⁾	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
Total Civilian Labor Force	681,000	675,100	678,000	673,900
Total Employed*	647,000	635,700	629,200	627,900
Total Unemployed	34,000	39,400	48,800	46,000
Unemployment Rate.....	5.0%	5.8%	7.2%	6.8%

**Employment By Sector⁽¹⁾
(Amounts in 000's)**

	Manufacturing		Wholesale Retail Trade		Professional and Related Services		State and Local Government	
	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>
1990	164.8	21.9	183.4	24.3	212.8	28.2	79.9	10.6
1991	156.0	21.2	179.9	24.4	209.9	28.5	81.2	11.0
1992	147.3	20.4	176.6	24.4	210.1	29.0	82.1	11.3
1993	140.9	19.1	176.4	24.3	219.8	29.9	82.2	11.1
1994	139.5	18.6	181.0	24.1	227.3	30.2	83.6	11.1
1995	140.0	18.3	187.7	24.5	236.3	30.8	80.1	10.5
1996	137.1	17.8	188.8	24.5	236.8	30.7	81.1	10.5
1997	136.3	17.3	192.9	24.5	242.8	30.9	84.1	10.7
1998	136.5	17.0	195.1	24.4	252.9	31.6	84.8	10.6
1999	133.3	16.5	195.5	24.2	259.6	32.2	83.3	10.3

Source: (1) Ohio Bureau of Employment Services.
* Difference due to non-county residents employed in county.

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
675,600	676,600	678,800	676,800	699,200	681,200
636,300	644,200	643,800	637,400	668,500	649,900
39,300	32,400	35,000	39,400	30,700	31,300
5.8%	4.8%	5.2%	5.8%	4.4%	4.6%

Finance, Insurance, Real Estate		Transportation and Public Utilities		Other		TOTAL*	
<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>	<u>Number</u>	<u>%</u>
50.6	6.7	36.8	4.9	26.0	3.4	754.3	100.0
51.0	7.0	33.7	4.6	24.1	3.3	735.8	100.0
53.1	7.3	32.4	4.5	22.4	3.1	724.0	100.0
53.7	7.3	31.8	4.3	30.2	4.0	735.0	100.0
56.7	7.5	33.1	4.4	30.5	4.1	751.7	100.0
57.6	7.5	33.2	4.3	31.2	4.1	766.1	100.0
59.8	7.8	33.8	4.4	32.8	4.3	770.2	100.0
62.2	7.9	34.4	4.4	33.4	4.3	786.1	100.0
63.7	7.9	34.9	4.4	32.9	4.1	800.8	100.0
67.9	8.4	34.7	4.3	33.1	4.1	807.4	100.0

**COUNTY OF CUYAHOGA, OHIO
SCHEDULE OF INSURANCE COVERAGE**

DECEMBER 31, 1999

Name of Carrier/ Type of Coverage	Policy Number	Policy Period	Annual Premium	Details of Coverage	Liability Limit
American States Insurance Company Auto Liability Insurance	R1CD031567-50	07/01/99 - 07/01/00	\$181,845	Motor vehicle liability insurance covering licensed and unlicensed county vehicles.	\$1,000,000 combined single limit per occurrence bodily injury and property damage.
Auto Physical Damage Insurance			\$13,800	Automobile physical damage coverage for certain limited county vehicles.	Actual Cash Value- \$250 and \$500 comprehensive deductible \$250, \$500 and \$1,000 collision deductible.
Protection Mutual Insurance Company	552201-99	07/01/99 - 07/01/00	\$461,225	All risk coverage on county owned properties, boilers and machinery and data processing equipment.	\$1,455,623,000 blanket. Replacement cost limit \$50,000 deductible.
Western Heritage	SCP0287812	02/06/99 - 02/06/00	\$6,590	Liability insurance for private voting places for the Board of Elections.	\$1,000,000 combined single limit per occurrence bodily injury and property damage and \$2,000,000 aggregate.
Fidelity and Deposit Insurance Company of Maryland Blanket Bond	003453400	07/01/99 - till canceled	\$10,933	Blanket Bond-Form P including faithful performance. Covers all employees except public officials who require individual bonds, treasurers, and tax collectors by whatever title known	\$250,000 per person \$500 deductible limit of coverage per person.
Excess Blanket Bond				Excess Blanket Bond – Form O Covers Treasurers' Department and Human Services.	\$100,000 per loss.
Money and Securities				Monies and Securities all departments.	\$400,000 limit Form C all departments except Treasurer at \$1,000,000.
Western World Insurance Company	NGL730343	01/12/99- 01/12/00	\$1,840	Liability insurance for Home Health and Nurses Assistance Training	\$1,000,000 combined single limit per occurrence bodily injury and property damage and \$1,000,000 aggregate.

Source: Department of Central Services, Risk and Property Management.

**COUNTY OF CUYAHOGA, OHIO
PRINCIPAL TAXPAYERS**

DECEMBER 31, 1999

Name of Taxpayer	Nature of Business	Assessed Valuation	% of Total Assessed Valuation
Cleveland Electric Illuminating Company	Electric Utility	\$ 696,271,800	2.72%
Ohio Bell Telephone Company	Telephone Utility	248,470,300	0.97%
Ford Motor Company	Automotive Manufacturing	170,064,740	0.66%
East Ohio Gas Company	Natural Gas Utility	119,959,090	0.47%
City of Cleveland	Enterprise Activities	109,433,740	0.43%
L T V Steel Corporation	Steel Manufacturing	104,827,140	0.41%
ZML-Cleveland Public Square	Real Estate Investor	56,306,250	0.22%
General Motors Corporation	Automotive Manufacturing	48,939,470	0.19%
Plain Dealer Publishing Company	Daily News Publishing	46,126,500	0.18%
Columbia Gas of Ohio Incorporated	Natural Gas Utility	<u>42,336,860</u>	<u>0.16%</u>
		\$ <u>1,642,735,890</u>	<u>6.41%</u>

These taxpayers were selected based solely upon a review of the 200 taxable parcels of real, personal and public utility property with the highest assessed valuation. A taxpayer owning many smaller parcels would not be included in this list even if the aggregate assessed valuation of such parcels exceeded that of one or more taxpayers on the list.

Source: Cuyahoga County Auditor's Office, MIS Division-tax year data.

COUNTY OF CUYAHOGA, OHIO MISCELLANEOUS STATISTICS

DECEMBER 31, 1999

Date of Incorporation.....	1810
Twentieth most populous County in the United States ⁽¹⁾	
Form of Government: Three member elected Board of County Commissioners with legislative and executive powers. Eight other elected officials with administrative powers.	
Area-Square Miles	459
Number of Political Subdivisions Located in the County	
Municipalities	57
Townships	2
School Districts.....	33
Special Districts.....	13
Total Number of County Employees	10,429
Voter Statistics, Election of November, 1999 ⁽²⁾	
Number of Registered Voters	827,030
Number of Voters-Last General Election	274,821
Percentage of Registered Voters Voting.....	33.2%
MetroHealth System	
Total Patient Days-1999	281,209
Total Number of Beds-1999.....	1,196
Average Percent Occupancy-1999.....	66%
Sanitary Engineer	
Miles of Sewer Line Operated	600
Wastewater Treatment Plants Operated.....	5
Pump Stations Operated	39
Airport	
Hangars.....	16
Aircraft	145
Traffic(Takeoffs and Landings).....	74,517
Office Buildings.....	7
Other	
Number of Colleges and Universities in County	8

Source: (1) U.S. Department of Commerce, Bureau of Census.
(2) Cuyahoga County Board of Elections.

**COUNTY OF CUYAHOGA, OHIO
ACKNOWLEDGEMENTS**

This report was prepared by the following members of the County Auditor's Office, General Accounting Division:

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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
DECEMBER 26, 2000**