



Dave Yost • Auditor of State

CUYAHOGA COUNTY, OHIO

TABLE OF CONTENTS

Title	Page
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	8
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards	11
Independent Auditor's Report on Compliance with Requirements Applicable To Each Major Federal Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133	13
Schedule of Findings	17
Corrective Action Plan	31
Schedule of Prior Audit Findings	33

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**CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through the Ohio Department of Education:</i>			
Child Nutrition Cluster:			
Cash Assistance:			
National School Lunch Program	10.555	N/A	\$ 265,804
School Breakfast Program	10.553	N/A	151,594
Cash Assistance Subtotal			<u>417,398</u>
Total Child Nutrition Cluster			<u>417,398</u>
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-1415-11-5346	<u>14,794,036</u>
Total U.S. Department of Agriculture			<u>15,211,434</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through the Ohio Department of Education:</i>			
Special Education--Grants to States (IDEA, Part B):			
CCBDD FY 2014 TITLE VI-B School Age Grant	84.027	066563-6BSF-14	<u>205,688</u>
<i>Passed Through the Ohio Department of Mental Health and Addiction Services:</i>			
Race to the Top - Early Learning Challenge (7/13 - 6/14)	84.412	99-0018--RTTT-C-14-1472	49,780
Race to the Top - Early Learning Challenge (7/14 - 12/14)	84.412	99-0018--RTTT-C-15-1472	49,890
Total CFDA# 84.412			<u>99,670</u>
Total U.S. Department of Education			<u>305,358</u>
U.S. DEPARTMENT OF ENERGY			
<i>Passed Through the Ohio Department of Development:</i>			
Weatherization Assistance for Low-Income Persons:			
Home Weatherization Assistance Program 2012	81.042	H-12-109	(1,880)
HWAP with City of Cleveland	81.042	H-13-111	117,933
Total CFDA # 81.042			<u>116,053</u>
Total U.S. Department of Energy			<u>116,053</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Direct Programs:</i>			
Great Lakes Program:			
Great Lakes Restoration	66.469	EPA-R5-GL-2010-1	<u>44,821</u>
Brownfields Assessment and Cleanup Cooperative Agreements:			
US EPA 2008 BROWNFIELD RLF	66.818	BF-00E64101-01-0	<u>38,799</u>
Total U.S. Environmental Protection Agency			<u>83,620</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Direct Programs:</i>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:			
CPC Felony Drug Court	93.243	1H79TI023086-01	76,379
CPC Felony Drug Court	93.243	5H79TI023086-03	167,327
DOJ/BJA Adult Drug Court Opiate 9/30/11-9/29/12	93.243	1H79TI023875-01	147,000
DOJ/BJA Adult Drug Court Opiate FY12-14	93.243	1H79TI023875-02	215,860
Total CFDA # 93.243			<u>606,566</u>
Low-Income Home Energy Assistance:			
Home Weatherization Assistance Program 2012	93.568	H-12-110	<u>22</u>
HIV Emergency Relief Project Grants:			
HIV Emergency Relief P.C. Support 10/11	93.914	2H89HA00045-15-00	<u>48</u>
<i>Passed Through the Ohio Secretary of State:</i>			
Voting Access For Individuals with Disabilities - Grants to States:			
US HHS HAVA Grant	93.617	NA	<u>28,556</u>
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Adoption Opportunities Grant	93.652	90CO103401	<u>57,517</u>
Promoting Safe and Stable Families	93.556	G-1415-11-5346	<u>1,040,202</u>
Temporary Assistance for Needy Families (TANF)	93.558	G-1415-11-5346	29,831,231
(TANF) - Connecting the Dots	93.558		620,469
(OWIP) - Ohio Work Incentive Program	93.558		350,477
Total CFDA # 93.558			<u>30,802,177</u>

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Passed Through the Ohio Department of Job and Family Services: (Continued)</i>			
Child Support Enforcement (Title IV-D):			
Program Funding	93.563	G-1415-11-5346	\$ 16,032,462
Child Support Performance Incentives	93.563	G-1415-11-5346	3,491,653
Child Support Training	93.563	G-1415-11-5346	10,859
Total CFDA # 93.563			<u>19,534,974</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	G-1415-11-5346	<u>321,710</u>
Child Welfare Services - State Grants (Title IV-B):			
Title IV-B Allocation	93.645	G-1415-11-5346	418,594
Regional Training Centers	93.645	G-1415-11-5346	66,491
Total CFDA # 93.645			<u>485,085</u>
Child Care Development Block Grant	93.575	G-1415-11-5346	<u>2,852,599</u>
Community-Based Child Abuse Prevention Month	93.590	G-1415-11-5346	<u>48</u>
Foster Care (Title IV-E) Administrative and Training	93.658	G-1415-11-5346	4,300,134
Foster Care (Title IV-E) Foster Care Maintenance (FCM) and Purchased Administration	93.658	G-1415-11-5346	15,119,953
Foster Care (Title IV-E) Regional Training Centers	93.658	G-1415-11-5346	178,569
Total CFDA # 93.658			<u>19,598,656</u>
Adoption Assistance (Title IV-E): Administrative and Training	93.659	G-1415-11-5346	16,377,676
Adoption Assistance (Title IV-E): Regional Training Centers	93.659	G-1415-11-5346	78,862
Adoption Assistance (Title IV-E): Non-Recurring Adoption Expenses	93.659	G-1415-11-5346	13,339
Total CFDA # 93.659			<u>16,469,877</u>
Social Services Block Grant (Title XX)	93.667	G-1415-11-5346	<u>11,923,506</u>
Chafee Foster Care Independence Program	93.674	G-1415-11-5346	<u>668,161</u>
Children's Justice Grants to States	93.643	G-1415-11-5346	<u>1,436</u>
Medicaid Cluster:			
Medical Assistance Program - Medicaid	93.778	G-1415-11-5346	11,775,516
Medical Assistance Program (Child Welfare Related)- Medicaid	93.778	G-1415-11-5346	140,111
Medical Assistance Program - Regional Training Centers	93.778	G-1415-11-5346	2,215
Total CFDA # 93.778			<u>11,917,842</u>
Foster Care (Title IV-E) Juvenile Court - Administration	93.658	G-1415-06-0199	369,665
Foster Care (Title IV-E) Juvenile Court - FCM and Purchased Administration	93.658	G-1415-06-0199	1,121,772
Total CFDA # 93.658			<u>1,491,437</u>
<i>Passed Through the Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program — Waiver Administration	93.778	N/A	<u>2,735,339</u>
Social Services Block Grant (Title XX)	93.667	MR-18-01	<u>821,217</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>			
Substance Abuse and Mental Health Services - Access To Recovery	93.275	75-1364-0-1-551	<u>5,000</u>
Projects for Assistance in Transition from Homelessness (PATH):			
PATH (01/01/14-06/30/14)	93.150	99-018 -PATH14-100-20-03	196,832
PATH (07/01/14-12/31/14)	93.150	99-018 -PATH-T-15-1576	189,309
Total CFDA # 93.150			<u>386,141</u>
Social Services Block Grant:			
Title XX (01/01/14-06/30/14)	93.667	MH14	414,408
Title XX (07/01/14-12/31/14)	93.667	MH15	445,201
Total CFDA # 93.667			<u>859,609</u>
Block Grants for Community Mental Health Services:			
Block Grant Funding (01/01/14 - 06/30/14)	93.958	MH14	419,907
Block Grant Funding (07/01/14 - 12/31/14)	93.958	MH15	419,907
County Homelessness Discharge Project	93.958	99-0018--Housing-C-14-1467	43,885
Innovations Mini Grant	93.958	99-0018-MHBG-C-14-14108	20,000
Ex-Offender Mini Grant (01/01/14 - 6/30/14)	93.958	99-BG-14-430-08-08	100,000
Ex-Offender Mini Grant (07/01/14 - 12/31/14)	93.958	99-BG-15-430-08-08	50,000
ECMH Program Evaluation & Consultation	93.958	99-0018-FCSPPT-P-14-1523	69,300
MHS/Frontline SHP Match	93.958	99-0018-MHBG-14-100-20-032	50,000
Total CFDA 93.958			<u>1,172,999</u>

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)			
<i>Passed Through Ohio Department of Mental Health and Addiction Services: (Continued)</i>			
Block Grants For Prevention and Treatment of Substance Abuse (SAPT):			
Pass Through Contracts -UMADAOP	93.959	18-UMADAOP-P-14	\$ 191,693
Pass Through Contracts - Womens Network	93.959	18-WOMENT-T-14	630,807
Pass Through Contracts - TASC	93.959	18-TASC-T-14	350,236
Pass Through Contracts - Drug Free Community Coalition	93.959	18-CMMCO-P-14	30,874
Pass Through Contracts - Special Population Grants	93.959	18-CPREV-P-14	55,166
Per Capita Prevention (1/1/14 - 6/30/14)	93.959	AOD14	621,414
Per Capita Treatment (1/1/14 - 6/30/14)	93.959	AOD14	1,759,066
Prevention Block Grant (1/1/14 - 6/30/14)	93.959	AOD14	65,687
Youth Led Prevention (1/1/14 - 6/30/14)	93.959	AOD14	6,115
Youth Services - DYS Aftercare (1/1/14 - 6/30/14)	93.959	AOD14	101,561
Pass Through Contracts - UMADAOP (7/1/14 - 12/31/14)	93.959	18-UMADAOP-P-15	127,050
Pass Through Contracts - Womens (7/1/14 - 12/31/14)	93.959	18-WOMENT-T-15	469,390
Pass Through Contracts - TASC (7/1/14 - 12/31/14)	93.959	18-TASC-T-15	311,334
Pass Through Contracts - Drug Free Community (7/1/14 - 12/31/14)	93.959	18-CMMCO-P-15	20,462
Pass Through Contracts - Special Population Grants (7/1/14 - 12/31/14)	93.959	18-CPREV-P-15	36,564
Per Capita Prevention (7/1/14 - 12/31/14)	93.959	AOD15	414,276
Per Capita Treatment (7/1/14 - 12/31/14)	93.959	AOD15	1,172,710
Prevention Block Grant (7/1/14 - 12/31/14)	93.959	AOD15	43,792
Youth Led Prevention (7/1/14 - 12/31/14)	93.959	AOD15	4,078
Youth Services - DYS Aftercare (7/1/14 - 12/31/14)	93.959	AOD15	67,708
TASC FY 13	93.959	18-10342-TASC-O-13-9196	7,064
TASC FY 14	93.959	18-10342-TASC-O-14-9196	304,299
TASC FY 15	93.959	18-10342-TASC-O-15-9196	287,773
Total CFDA 93.959			7,079,119
Total U.S. Department of Health and Human Services			130,859,843
SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
Disability Insurance/SSI Cluster:			
Social Security - Disability Insurance	96.001		336,280
Total Social Security Administration			336,280
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Direct Programs:</i>			
Port Security Grant Program FY 08/09	97.056	2008-GB-T8-K107	2,512
Port Security Grant Program FY 11/14	97.056	EMW2011PU-K00080-S01	535,365
Port Security Grant Program FY 13/15	97.056	EMW2011PU-K00080-S01	1,640
Total CFDA # 97.056			539,517
Disaster Grants-Public Assistance (Presidentially Declared Disasters):			
FEMA Superstorm Sandy Storm Damage Assistance	97.036		65,840
<i>Passed Through the Ohio Department of Public Safety:</i>			
Emergency Management Performance Grants:			
Emergency Management	97.042	34-6000.817	245,625
<i>Passed Through the Ohio Department of Emergency Management Agency:</i>			
State Homeland Security Prog 04	97.004	2004-GE-T4-0025	20
Homeland Security Grant Program:			
State SHSP-Law Enforcement (SHSPLE) 08/01/10-03/31/13	97.067	2010-SS-TO-0012	346,760
State SHSP-Law Enforcement (SHSPLE) 09/01/11-05/30/14	97.067	EMW-2011-SS-00007	81,014
State SHSP-Law Enforcement (SHSPLE) 09/01/12-05/30/14	97.067	EMW-2012-SS-0001	151,965
NEORFC-FY09 Urban Area Security Initiative	97.067	EMW-2011-SS-00070	117,553
Urban Area Security Initiative (URSI)	97.067	2010-SS-TO-0012	99,204
Urban Area Security Initiative (URSI)	97.067	EMW-2011-SS-0070	2,774,836
FY10 LE-SHSP Northern Border Initiative	97.067	2010-SS-TO-0012	31,852
FY11 LE-SHSP Northern Border Initiative	97.067	EMW-2011-SS-00070	30,000
FY11 Operation Stonegarden (OPSG)	97.067	EMW-2011-33-00070	38,918
Community Emergency Response Team Grant	97.067	2010-SS-TO-0012	544,725
Community Emergency Response Team Grant	97.067	EMW-2012-SS-00001	152,724
Community Emergency Response Team Grant	97.067	EMW-2012-SS-00001	96,925
Community Emergency Response Team Grant	97.067	2013-SS-00120	3,312
Community Emergency Response Team Grant	97.067	EMW-2012-SS-00001	148,042
Community Emergency Response Team Grant	97.067	2013-SS-00120	23,310
Total CFDA # 97.067			4,641,140
Total U.S. Department of Homeland Security			5,492,142

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
CDBG - Entitlement Grants Cluster:			
2008 Neighborhood Stabilization Program	14.218	B-08-UC-39-0002	\$ 9,339
2011 NSP 3 Admin	14.218	B-11-UN-39-0002	111,724
CDBG YR 37 2011	14.218	B-11-UC-39-0001	33,533
CDBG YR 38 2012	14.218	B-12-UC-39-0001	543,312
CDBG YR 39 2013	14.218	B-13-UC-39-0001	707,448
CDBG YR 39 2014	14.218	B-13-UC-39-0001	1,415,783
CDBG Program Loans (FY 2014 Beg Bal Loan Rec)	14.218		12,842,860
Total CDBG - Entitlement Grants Cluster			15,663,999
Emergency Solutions Grant Program:			
Emergency Shelter Grants Program (ESG) 2009	14.231	S-11-UC-39-0001	2,281
Emergency Shelter Grants Program (ESG) 2010	14.231	S-11-UC-39-0001	1,034
Emergency Solutions Grant Program (ESG) 2012	14.231	S-12-UC-39-0001	1,410
Emergency Solutions Grant Program (ESG) 2013	14.231	S-13-UC-39-0001	189,911
Emergency Solutions Grant Program (ESG) 2014	14.231	S-13-UC-39-0001	1,771
Emergency Solutions Cleveland (ESG)	14.231	E-12-MC-30-0004	310,740
Emergency Solutions Cleveland (ESG)	14.231	19671020	269,017
Homeless Crisis Response Program (State)	14.231	B-L-12-1DD-1	73,518
Total CFDA # 14.231			849,682
Supportive Housing Program:			
SHP-12 Domestic Violence Center	14.235	OH0275L5E021204	52,502
SHP-12 SA Pass Transitional	14.235	OH0053L5E021205	426,719
SHP-12 HEP	14.235	OH0070L5E021205	131,259
SHP -12 PASS Supportive	14.235	OH0052L5E021205	173,294
Total CFDA # 14.235			783,774
Shelter Plus Care:			
Shelter Plus Care FY 2012 - SRA	14.238	OH0278C5E021103	687,028
Shelter Plus Care FY 2012 - SRA	14.238	OH0426L5E021201	171,640
Shelter Plus Care FY 2008 - SRA	14.238	OH0035C5E020800	490,350
Shelter Plus Care FY 2009 - SRA	14.238	OH0310C5E020900	370,095
Shelter Plus Care FY 2012 Renewal - TRA	14.238	OH0060L5E021205	2,597,410
Shelter Plus Care FY 2010 - TRA	14.238	OH0370C5E021000	97,526
Total CFDA # 14.238			4,414,049
Continuum of Care Program:			
Shelter Plus Care FY 2013 Renewal - TRA	14.267	OH0060L5E021306	7,138,518
Shelter Plus Care FY 2013 Renewal - SRA	14.267	OH0441L5E021200	30,226
Total CFDA # 14.267			7,168,744
Home Investment Partnerships Program (HOME):			
Home 2008	14.239	M-09-DC-39-0216	3,294
Home 2009	14.239	M-09-DC-39-0216	2,655
Home 2010	14.239	M-10-DC-39-0216	100,175
Home 2011	14.239	M-11-DC-39-0216	310,722
Home 2012	14.239	M-12-DC-39-0216	335,788
Home 2013	14.239	M-13-DC-39-0216	335,843
Home 2014	14.239	M-13-DC-39-0216	1,948
Home Program Loans (FY 2014 Beg Bal Loans Receivable)	14.239		11,275,513
Total CFDA # 14.239			12,365,938
CDBG / Brownfields Economic Development Initiative:			
HUD Section 108	14.246	B-94-UC-39-0001	(352,033)
ARRA- Neighborhood Stabilization Program, Recovery Act:			
2010 NSP2 admin	14.256	B-09-CN-OH-0032	304,681
<i>Passed through the Cuyahoga County Board of Health:</i>			
2011 Lead Hazard Reduction Demonstration Grant	14.905	OHLHD0218-10	1,007,486
Lead Hazard Reduction Grant-Subgrantee	14.905		130,521
			1,138,007
Total U.S. Department of Housing and Urban Development			42,336,841

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CUYAHOGA COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U. S. DEPARTMENT OF JUSTICE:			
<i>Direct Programs:</i>			
Violence Against Women Act Court Training and Improvement Grants: Victim Safety Enhancement	16.013	2011-WC-AX-K019	\$ 91,972
Drug Court Discretionary Grant Program: DOJ/BJA Adult Drug Court Opiate FY12-14	16.585	2011-DX-BX-0119	115,242
Recovery Act ICAC Task Force FY09	16.800	2011-DX-BX-0119	939,403
Bulletproof Vest Partnership Program	16.607	NA	5,840
ARRA-Public Safety Partnership and Community Policing Grants, Recovery Act: Child Sexual Predator Grant Program	16.710	2010-CSWX-0007	21,025
Cops Hiring Program 2012/2015	16.710	2012-UL-WX-0021	136,719
Total CFDA # 16.710			157,744
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities: Safe & Sound PREA Project	16.735	2010-RP-BX-K001	69,821
Reduction and Prevention of Children's Exposure to Violence: Child Exposed to Violence Demo PHSI	16.730	2010-MU-MUK-001	591,759
Supervised Visitation, Safe Havens for Children: Safe Havens: Visitation & Exchange Program	16.527	2011-CW-AX-K004	22,783
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Domestic Violence Homicide Prevention Project	16.590	2013-HI-AX-K003	98,786
Family Justice Center Project - Planning, Implementation, Enhancement	16.590	2009-WE-AX-0043	348,287
Total CFDA # 16.590			447,073
DNA Backlog Reduction Program	16.741	2011-DN-BX-K445	36,129
DNA Backlog Reduction Program	16.741	2012-DN-BX-0081	29,476
DNA Backlog Reduction Program	16.741	2013-DN-BX-0066	244,199
Total CFDA # 16.741			309,804
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2011-PC-NFS-7807	15,764
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2012-PC-NFS-7807	13,266
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2013-PC-NFS-7807	26,776
Total CFDA # 16.742			55,806
Missing Children's Assistance: Internet Crimes Against Children FY 11-12	16.543	2011-MC-CX-K026	854,920
Internet Crimes Against Children FY 14-15	16.543	2014-MC-FX-K004	61,025
Total CFDA # 16.543			915,945
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	48,470
Edward Byrne Memorial Justice Assistance Grant Program: Deputy Rehire PRJ-FY10 JAG	16.738	2011-DJ-BX-3241	51,943
Sexual Assault Victim advocacy Initiative	16.738	2013-JD-D01-6989	28,686
Total CFDA # 16.738			80,629
Second Chance Act Prisoner Reentry Initiative: Second Chance Adult offender Reentry	16.812	2011-CZ-BX-0027	6,854
Second Chance Adult Reentry Demo	16.812	2012-CZ-BX-0002	614,423
Second Chance Reentry Program	16.812	2013-RW-BX-0012	202,550
Project Restore Program 2010/2011	16.812	2010-CZ-BX-0113	103,491
Total CFDA # 16.812			927,318
<i>Passed Through the Ohio Department of Public Safety:</i>			
Violence Against Women Formula Grants: FY 2013 VAWA Block Grant	16.588	2012-WF-RPU-0768	133,619
FY 2014 VAWA Block Grant	16.588	2013-WF-RPU-0768	270,222
FY 2012 VAWA Administration	16.588	2011-WF-ADM-8668	5,893
FY 2013 VAWA Administration	16.588	2012-RPU-ADM-8668	1,592
FY 2014 VAWA Administration	16.588	2013-RPU-ADM-8668	10,041
Total CFDA # 16.588			421,367
Edward Byrne Memorial Justice Assistance Grant Program: OCJS JAG / PSI GRANT	16.738	2012-JG-CO1-6924	20,835
OCJS JAG / PSI GRANT	16.738	2013-JG-CO1-6924	68,459
Total CFDA # 16.738			89,294

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CUYAHOGA COUNTY, OHIO
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FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF JUSTICE: (CONTINUED)			
<i>Passed Through the Ohio Department of Public Safety: (Continued)</i>			
2010 JAIBG Block Grant	16.523	2009-JB-RPU-0700	\$ (5,444)
2011 JAIBG Block Grant	16.523	2010-JB-RPU-0700	17,101
2012 JAIBG Block Grant	16.523	2010-JB-RPU-0700	16,100
2014 JAIBG Block Grant	16.523	2011-JB-RPU-0700	41,811
2015 JAIBG Block Grant	16.523	2012-JB-RPU-0700	41,757
Total CFDA # 16.523			111,325
Juvenile Justice and Delinquency Prevention Allocation to States:			
JJDP Block Grant FY 2012	16.540	2011-JJ-RPU-0795	76,275
JJDP Block Grant FY 2013	16.540	2010-JJ-RPU-0795	19,200
JJDP Block Grant FY 2014	16.540	2011-JJ-RPU-0795	25,384
2011 Cuyahoga JJ Administration	16.540	2010-JJ-ADM-0320	(718)
2012 Cuyahoga JJ Administration	16.540	2010-JJ-ADM-0321	19,913
2013 Cuyahoga JJ Administration	16.540	2011-JJ-ADM-0321	4,158
Total CFDA # 16.540			144,212
<i>Passed Through the City of Cleveland:</i>			
ARRA - Edward Byrne Memorial Justice Assistance (JAG) Program, Recovery Act:			
ARRA - Recovery Act-Justice Reform 2009/2013	16.804	2009-SC-B9-0367	44,646
Total U.S. Department of Justice			5,590,453
U.S. DEPARTMENT OF LABOR:			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
WIA Cluster:			
Adult 7/14 - 12/14	17.258	JFSFAP12	739,211
Adult 1/14 - 6/14	17.258	JFSFAP12	1,358,358
Disability Employment Initiative 1/14 - 6/14	17.258	JFSFAP13	224,603
Administration 7/14 - 12/14	17.258	JFSFAP13	49,660
Administration 1/14 - 6/14	17.258	JFSFAP13	23,286
Total WIA-Adult			2,395,118
Youth 7/14 - 12/14	17.259	JFSFAP12	937,757
Youth 1/14 - 6/14	17.259	JFSFAP12	1,823,759
Administration 7/14 - 12/14	17.259	JFSFAP13	37,580
Administration 1/14 - 6/14	17.259	JFSFAP13	30,829
Total WIA-Youth Activities			2,829,925
Dislocated Worker 7/14 - 12/14	17.278	JFSFAP12	522,026
Dislocated Worker 1/14 - 6/14	17.278	JFSFAP12	(47,682)
Dislocated Worker - NEG	17.278		60,038
Rapid Response	17.278	JFSFAP13	1,262,588
Adult Under Dislocated Worker	17.278	JFSFAP13	519,185
Administration 7/14 - 12/14	17.278	JFSFAP12,13	21,283
Administration 1/14 - 6/14	17.278	JFSFAP12,13	21,398
Special Project Funding - Branding	17.278		32,600
Total U.S. Department of Labor			2,391,436
Total U.S. Department of Labor			7,616,479
U.S. DEPARTMENT OF TRANSPORTATION:			
<i>Direct Programs:</i>			
Airport Improvement Program:			
2012 FAA Environmental Assessment	20.106	N/A	345,046
<i>Passed Through the Ohio Department of Transportation:</i>			
Highway Planning and Construction:			
ODOT - LPA/Bellaire Rd. Bridge No 24	20.205		128,996
ODOT - LPA/Bagley/Pleasant Valley Right of Way	20.205	E080 (632)	123,381
ODOT - LPA/Belvoir-Fairmount to Mayfield	20.205		2,547,249
ODOT - LPA/Columbus Road Lift Bridge	20.205	E100 (412)	7,731,692
ODOT - LPA/Columbia Rd	20.205	E110 (910)	154,214
ODOT - LPA/East 105th/MLK Intersection	20.205	E101 (117)	3,898,558
ODOT - LPA/Highland Rd., Euclid to Richmond Rd.	20.205		2,056,491
ODOT - LPA/Royalton Road Design	20.205	E80 (140)	2,382
ODOT - LPA/Ridge Rd - 480 to Memphis	20.205	E070 (645)	3,503,401
ODOT -LPA/Ridge Road Right of Way	20.205		849
ODOT - LPA/Rockside Road - Turney to Broadway	20.205	E110 (186)	553,432
ODOT - LPA/Stearns Road Project	20.205	E060 (391)	71,466
ODOT - LPA/Sterns Road Right of Way	20.205		1,813,341
ODOT - LPA/Snow/Rockside Road	20.205	E050 (352)	170,221
ODOT - LPA/Snow Rd West 130th to Ridge Rd	20.205	E110 (911)	1,094,471
ODOT - LPA/Towpath Trail Project	20.205	E080 (529)	308,589
ODOT - LPA/Warrensville/Shaker/Van Aken intersection - Right of Way	20.205		30,015
ODOT - LPA/Warrensville/Shaker/Van Aken intersection	20.205		3,108,081
Total CFDA # 20.205			27,296,829

See the accompanying notes to this Schedule

CUYAHOGA COUNTY, OHIO
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor Number	Grant Expenditures
U.S. DEPARTMENT OF TRANSPORTATION: (CONTINUED)			
<i>Passed Through the Ohio Department of Transportation: (Continued)</i>			
State and Community Highway Safety: High Visibility Enforcement OT 2014	20.600	HVEO-2014-18-00-00-00344-00	\$ 51,324
Interagency Hazardous Materials Public Sector Training and Planning Grants: Hazardous Materials Emergency Preparation Training	20.703	HMEOH8016060	14,285
Total U.S. Department of Transportation			27,707,484
FEDERAL DEPARTMENT OF ARMY U.S. ARMY CORPS OF ENGINEERS			
<i>Direct Program:</i>			
Cuyahoga River Environment Restoration	12.XXX	NA	88,155
Total Federal Department of Army U.S. Army Corps of Engineers			88,155
FEDERAL DEPARTMENT OF COMMERCE			
<i>Direct Program:</i>			
Investments for Public Works and Economic Development Facilities: 2009 Lakefront Connector Bridge	11.300	06-01-05392	39
Total Federal Department of Commerce			39
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through the Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments: US HAVA Grant	90.401	NA	33,368
Total U.S. Election Assistance Commission			33,368
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 235,777,549

See the accompanying notes to this Schedule

(Concluded)

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014

1. BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Expenditures (the "Schedule") reflects the expenditures of the primary government of Cuyahoga County, Ohio, under programs financed by the U.S. government for the year ended December 31, 2014. The Schedule has been prepared using the cash basis of accounting. For purposes of the Schedule, federal awards include the following:

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

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

The County's basic financial statements include the operations of MetroHealth System, a discretely presented component unit, which expended \$7,760,631 in federal awards during the year ended December 31, 2014. These expenditures are not included in the accompanying Schedule for the year ended December 31, 2014, because MetroHealth System had a separate audit performed by other auditors in accordance with OMB Circular A-133.

2. LOANS RECEIVABLE

As shown in the table below, the County had loans receivable outstanding at December 31, 2014, under the Community Development Block Grant (CDBG) Entitlement and Home Investment Partnership programs. All of the loans outstanding at December 31, 2014, pertained to federal awards received by the County, or program income associated with these awards, and provided as loans to eligible recipients in prior years. The loan balances detailed below were included in federal expenditures presented in the accompanying Schedule. The loans outstanding at December 31, 2014, under federal grant programs were as follows:

Program Title	Federal CFDA #	Loan Amounts Outstanding at <u>December 31, 2014</u>
CDBG — Entitlement and (HUD-Administered) Small Cities Cluster	14.218	\$12,578,890
CDBG Home Investment Partnership program	14.239	<u>10,480,307</u>
Total		<u>\$23,059,197</u>

3. SUBRECIPIENTS

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

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

CUYAHOGA COUNTY, OHIO
NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

4. MATCHING REQUIREMENTS

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

5. DISCRETELY PRESENTED COMPONENT UNITS

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

6. COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received two cost settlements from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$2,732,488 (fiscal year 2012 waiver match) and \$4,974,753 (waiver services for fiscal year 2009). The settlements were for the differences between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. These settlements are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

7. NEGATIVE AMOUNTS

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

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

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 21, 2015. Our report refers to other auditors who audited the financial statements of the MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control over financial reporting, that we consider a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. We consider finding 2014-001 described in the accompanying schedule of findings and questioned costs to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of internal control deficiencies less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2014-002 and 2014-003 described in the accompanying schedule of findings and questioned costs to be significant deficiencies.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2014-004 to 2014-007.

Entity's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

August 21, 2015



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Cuyahoga County
2079 East Ninth Street
Cleveland, OH 44115

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

Report on Compliance for Each Major Federal Program

We have audited Cuyahoga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

The County's basic financial statements include the operations of the MetroHealth System, which expended \$7,760,631 in federal awards which is not included in the County's Schedule of Federal Awards Expenditures for the year ended December 31, 2014. Our audit of Federal awards, described below, did not include the operations of MetroHealth System because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

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

As described in Findings 2014-008 through 2014-010 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2014-008	93.658 93.659	Foster Care (Title IV-E) Adoption Assistance (Title IV-E)	Activities Allowed or Unallowed
2014-009	93.558	Temporary Assistance for Needy Families	Eligibility – Maintenance of Records
2014-010	20.106	Airport Improvement Program	Procurement and Suspension and Debarment

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

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

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Temporary Assistance for Needy Families (TANF) and Airport Improvement Program* paragraph, Cuyahoga County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Temporary Assistance for Needy Families (TANF) and Airport Improvement Program* for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Cuyahoga County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings and questioned costs as item 2014-011. This finding did not require us to modify our compliance opinion on each major federal program.

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

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-008 through 2014-010 to be material weaknesses.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 21, 2015. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to August 21, 2015. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Dave Yost
Auditor of State
Columbus, Ohio

November 10, 2015

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the Temporary Assistance for Needy Families (TANF), CFDA# 93.558, Adoption Assistance (Title IV-E), CFDA# 93.659, Foster Care (Title IV-E), CFDA# 93.658, Airport Improvement Program, CFDA# 20.106, and the Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, CFDA# 16.590, federal programs which were qualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Program(list):	<p>Workforce Investment Act (WIA) Cluster: (Adult), CFDA# 17.258, (Youth), CFDA# 17.259 (Dislocated Worker Formula Grants), CFDA# 17.278</p> <p>Temporary Assistance For Needy Families (TANF), CFDA# 93.558</p> <p>Community Development Block Grants / Entitlement Grants, CFDA# 14.218</p> <p>Adoption Assistance (Title IV-E), CFDA# 93.659</p> <p>Foster Care (Title IV-E), CFDA# 93.658</p> <p>Highway Planning and Construction, CFDA# 20.205</p> <p>Homeland Security Grant Program, CFDA# 97.067</p>

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

1. SUMMARY OF AUDITOR'S RESULTS		
		Child Care and Development Block Grant, CFDA# 93.575 Medicaid, CFDA# 93.778 Continuum of Care Program, CFDA# 14.267 Lead Hazard Reduction Demonstration Grant, CFDA# 14.905 Airport Improvement Program, CFDA# 20.106 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, CFDA# 16.590 Emergency Solutions Grant Program, CFDA# 14.231 Supportive Housing Program, CFDA# 14.235
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

Finding Number	2014-001
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Material Weakness – Posting Errors

Sound financial reporting is the responsibility of the County and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. GASB 34 requires that revenues be presented by major source and the County has determined two of its major sources are Property Taxes received from the County and Intergovernmental revenue received from the State for Homestead and Rollback reductions.

We determined \$3,698,459 in Intergovernmental revenue received from the State for Homestead and Rollback reductions was reported as Property Taxes in the Health and Human Services Levy Fund. As a result, Property Taxes were overstated by of \$3,698,459 and Intergovernmental revenue was understated by the same amount in the Health and Human Services Levy Fund. The accompanying financial statements and the County's accounting records reflect this adjustment.

We recommend the County develop appropriate monitoring procedures to ensure the financial statements and notes are complete and accurate.

County's Response

We agree with the auditor's comments. The County will more closely monitor the posting of entries to the financial statements to ensure the financial statements and notes are complete and accurate.

**CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)**

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

Finding Number	2014-002
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Significant Deficiency – Unreconciled Book Balance Over Bank Balance

The County's accounting system, (FAMIS), generates an Auditor/Treasury reconciliation in order to reconcile the book balance to the bank balances. A review of the December 31, 2014 cash fund balance disclosed the book balance was \$1,022,142,979 and the bank balance was \$1,022,800,774, an unreconciled (bank over book) difference of \$657,795. This weakness may result in monies not being properly accounted for and may result in the possible misuse of public monies.

We recommend the County investigate the nature of \$657,795 discrepancy as of December 31, 2014. The Auditor/Treasury should also be performing daily reconciliations to FAMIS and any discrepancies must be followed up in a timely manner.

County's Response

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

Finding Number	2014-003
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Significant Deficiency – Information Technology - Real Estate Tax Rate Updates

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

The annual update of tax rates used to calculate real estate taxes assessed to the property owners of Cuyahoga County is the responsibility of the budget commission. Tax rates for the communities within the County are updated by County staff after local levies have been approved by the voters. Once updated, the rates are reviewed to ensure the accuracy of the update.

An error was noted by Cleveland Metropolitan School District, for the 2nd half 2014 tax bills, after early tax collections were higher than expected by the school district. The County's internal controls did not detect the error and they only became aware of it when contacted by the school district. The tax calculations for properties within the school district were erroneously calculated with a 1.0-mill rate instead of the correct 0.5-mill rate. This resulted in an overcharge for those parcel owners.

The County took immediate steps to correct the error. Refunds, plus any applicable interest, were issued to those parcel owners who had paid the entire tax liability. For those paying in installments, the overage was credited in the next scheduled payment. The County has determined that as a result of this error, 4,637 parcels were to be refunded for a total amount of \$89,727, including interest.

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

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

Finding Number	2014-003
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(Continued)

County's Response

We agree with the auditor's comments. Procedures and other monitoring steps will be developed to validate all changes to property tax rates in the real property tax system.

Finding Number	2014-004
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Material Noncompliance Finding – Negative Cash Fund Balances

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

As of December 31, 2014, the following funds had negative cash fund balances:

<u>Fund</u>	<u>Amount</u>
<i>Capital Projects Fund:</i>	
Convention Center Hotel Construction	(\$46,709)
<i>Internal Service Funds:</i>	
Central Custodial Services	(4,085,332)
Printing	(442,476)
Postage	(79,237)

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

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

County's Response

We agree with the auditor's comments. The negative cash balances in the Internal Service Funds occurred due to timing of the General Fund subsidy and other reimbursements which did not occur before year end. Cash balances will be more closely monitored to ensure negative cash balances do not occur and internal service funds will be reimbursed on a timely basis.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

Finding Number	2014-005
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Material Noncompliance Finding – Appropriations Exceeded Total Estimated Resources

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

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources as of December 31, 2014:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$157,397,371	\$204,286,181	(\$46,888,810)
Convention Center Hotel Construction	11,275,981	21,109,405	(9,833,424)
Cuyahoga Support Enforcement	27,312,669	30,194,965	(2,882,296)
County Land Reutilization	8,454,695	8,506,898	(52,203)
Community Development	(1,667,790)	21,072,025	(22,739,815)
Victim Assistance	1,556,897	2,032,754	(475,857)
Other Judicial	17,302,590	23,473,059	(6,170,469)
Central Custodial Services	40,823,536	44,592,282	(3,768,746)
Printing	1,637,087	3,260,275	(1,623,188)
Postage	1,595,915	1,752,236	(156,321)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2014:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Convention Center Hotel Construction	\$11,275,981	\$21,109,405	(\$9,833,424)
County Land Reutilization	8,454,695	8,506,898	(52,203)

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

Finding Number	2014-005
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(Continued)

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

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

County's Response

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

Finding Number	2014-006
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Material Noncompliance Finding – Proper Certification of Funds

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

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

The fiscal officer did not certify there were sufficient funds to meet any obligation for eight of the fourteen expenditures it applied to.

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

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

County's Response

We agree with the auditor's comments. This noncompliance finding occurred due to the manual process of certifying all purchases. The County will modify its certification procedures with the implementation of an Enterprise Resource System (ERP) which will incorporate this procedure.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

Finding Number	2014-007
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Material Noncompliance Finding – Expenditures Plus Encumbrances in Excess of Appropriations

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

As of December 31, 2014, the following funds had expenditures plus encumbrances in excess of appropriations:

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Human Services</i>			
Social Services:			
Information Services:			
Personal Services	\$1,138,542	\$1,160,098	(\$21,556)
Veteran Employment Building:			
Personal Services	18,490,609	18,518,952	(28,343)
<i>Children Services</i>			
Social Services:			
Client Support Services:			
Other	9,460,352	9,522,469	(62,117)
Foster Care:			
Other	2,273,324	2,372,374	(99,050)
<i>Cuyahoga Support Enforcement</i>			
General Government - Judicial:			
Cuyahoga Support Enforcement Agency:			
Personal Services	18,924,426	18,950,169	(25,743)
<i>Community Development</i>			
Community Development:			
2008 Neighborhood Stabilization:			
Other	36,560	37,173	(613)
<i>Youth Services</i>			
General Government - Judicial:			
Youth Services Subsidy 2014-15:			
Other	5,212,242	5,224,073	(11,831)
<i>Other Judicial</i>			
General Government - Judicial:			
Administration Title IV-E Juvenile Court:			
Personal Services	250,819	262,926	(12,107)
Juvenile Justice Administration:			
Personal Services	46,377	47,425	(1,048)

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

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

Finding Number	2014-007
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(Continued)

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Other Health and Safety</i>			
Health and Safety:			
Northeast Ohio Regional Fusion Center 2009:			
Other	\$91,820	\$102,385	(\$10,565)
<i>Alcohol, Drug and Mental Health Board Grants</i>			
Health and Safety:			
Statewide Pathways:			
Other	1,033,142	1,079,029	(45,887)
<i>Capital Projects</i>			
Capital Outlay:			
Capital Project Future Debt Service:			
Capital Outlay	51,726,412	56,246,410	(4,519,998)
<i>Data Processing</i>			
Transfers Out	0	4,197,118	(4,197,118)

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

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

County's Response

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

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-008
CFDA Title and Number	Adoption Assistance (Title IV-E), CFDA# 93.659 Foster Care (Title IV-E), CFDA# 93.658
Federal Award Number / Year	2014
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Material Weakness, Material Noncompliance, Activities Allowed or Unallowed Finding

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

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

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

A cross cutting test of 40 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services and the Child Support disclosed six instances in which the Social Services RMS Coordinator did not review and approve by accepting all observation moment responses within forty-eight hours. Three instances affected the Adoption Assistance, CFDA #93.659, and Foster Care, CFDA #93.658 federal programs. Two instances affected the nonmajor Title XX, CFDA #93.667, federal programs. One instance did not affect a federal program since it was nonreimbursable.

We also noted an instance in which the Income Maintenance RMS Coordinator did not review and approve, by accepting all observation moment responses within forty-eight hours, for the Medicaid (JFS), CFDA# 93.778, federal program.

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

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

County's Response

We agree with the auditor's comments. During 2014, the Department of Children and Family Services had only one budget officer who functioned as the main Social Services RMS coordinator. Effective January 2015, there are two budget officers who function as the main and alternate Social Services RMS coordinators on a daily basis. The Social Services RMS coordinators will work to make sure that all random moments going forward are reviewed and accepted within 48 hours. The department will check daily to ensure the RMS are accepted within the 48 hour window.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-009
CFDA Title and Number	Temporary Assistance for Needy Families (TANF), CFDA# 93.558
Federal Award Number / Year	2014
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Material Weakness, Material Noncompliance, Questioned Costs - Eligibility - Maintenance of Records Finding

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

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

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

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

- One instance (2.5%) in which the PRC application did not contain the applicant's signature.
- Two instances (5%) in which applicants were approved for PRC funding in excess of the maximum amount of \$1,500. One applicant received payments totaling \$1,633 and the other applicant received \$1,600. This resulted in total payments of \$233 in excess of the maximum amount allowable and projects to a questioned cost in excess of \$10,000. Even though both applicants' award exceeded the maximum amount allowable, both applications were signed off and approved by an Eligibility Specialist and Supervisor.

These weaknesses resulted in information which was not certified by the applicant and also resulted in federal payments in excess of the maximum amount allowable.

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

County's Response

We agree with the auditor's comments. The Department of Job and Family Services has made work flow and staffing changes for the processing of PRC applications. Where previously PRC applications were processed in eight locations, starting in March 2015, all PRC applications are processed in one center. The centralization of processing for PRC is expected to support more uniform application of agency policy regarding maximum issuance and required signatures.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-010
CFDA Title and Number	Airport Improvement Program, CFDA# 20.106 Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program, CFDA# 16.590
Federal Award Number / Year	2014
Federal Agency	U.S. Department of Transportation U.S. Department of Justice
Pass-Through Agency	NA

Material Weakness, Material Noncompliance, Procurement and Suspension and Debarment Finding

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

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

A vendor receiving Airport Improvement Program funds was awarded a contract for \$897,252 and a determination was not made as to whether they were suspended or debarred or otherwise excluded by the federal government.

Two vendors receiving Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program funds were awarded contracts in excess of \$25,000 and a determination was not made as to whether they were suspended or debarred or otherwise excluded by the federal government. One contract was for \$537,607 and the other was for \$51,847.

These weaknesses indicate controls were not in place, at the time the contract was awarded and expenditures were made, to ensure that contractors suspended or debarred did not receive federal program monies.

We recommend that procedures be developed for the above federal programs to ensure that prior to contracting with vendors that will be paid with federal funds they verify the vendor is not suspended or debarred by checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA), collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-010
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(Continued)

County's Response

We agree with the auditor's comments. The Inspector General ensures contractors are not on the Excluded Parties List System when the contractor registers with the County. The list will also be checked before federal program contracts are finalized to ensure contractors are not suspended or debarred.

Finding Number	2014-011
CFDA Title and Number	Temporary Assistance For Needy Families (TANF), CFDA# 93.558 Foster Care (Title IV-E), CFDA# 93.658 Adoption Assistance (Title IV-E), CFDA# 93.659 Child Care and Development Block Grant, CFDA# 93.575 Medicaid, CFDA# 93.778 Airport Improvement Program, CFDA# 20.106 Highway Planning and Construction, CFDA# 20.205 Emergency Solutions Grant Program, CFDA# 14.231
Federal Award Number / Year	2014
Federal Agency	U.S. Department of Health and Human Services U.S. Department of Transportation U.S. Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Job and Family Services Ohio Department of Transportation

Other Federal Noncompliance Finding – Adjustments to the Federal Schedule

A-133.300 includes the following auditee responsibilities.

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

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

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number **2014-011**

(Continued)

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

Federal Program	CFDA#	Amount Reported	Correct Amount	Difference
TANF	93.558	\$32,034,700	\$30,802,177	\$1,232,523
Foster Care	93.658	21,269,339	21,090,093	179,246
Adoption Assistance	93.659	16,625,522	16,469,877	155,645
Child Care Development	93.575	2,827,552	2,852,599	(25,047)
Medicaid	93.778	15,606,334	14,653,181	953,153
Airport Improvement Program	20.106	424,295	345,046	79,249
Highway Planning and Construction	20.205	35,050,425	27,296,829	7,753,596
Emergency Solutions Grant Program	14.231	1,662,519	849,682	812,837

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

Federal Program	CFDA#	Amount Reported	Correct Amount	Difference
Child Nutrition Cluster	10.555/10.553	\$448,968	\$417,398	\$31,570
SNAP	10.561	14,681,894	14,794,036	(112,142)
Promoting Safe and Stable Families	93.556	696,877	1,040,202	(343,325)
Refugee and Entrant Assistance	93.566	432,216	321,710	110,506
Child Welfare Services	93.645	624,615	485,085	139,530
Social Services Block Grant	93.667	31,898,122	13,604,332	18,293,790
Disaster Grants-Public Assistance	97.036	1,884,664	65,840	1,818,824

Management made the necessary adjustments to the Schedule.

The most significant adjustment above for the major programs was for the Highway Planning and Construction federal program in which federal expenditures were reported as 100% of total expenditures instead of the 80% the federal program actually reimburses. We also noted that guidance from the ODJFS Federal Schedule Tools website: <http://jfs.ohio.gov/ofs/bcfta/TOOLS/tools1.stm>) was not used to ensure the accuracy of reporting the federal programs.

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

CUYAHOGA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A - §133 - §505
FOR THE YEAR ENDED DECEMBER 31, 2014
(CONTINUED)

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2014-011
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County's Response:

We agree with the auditor's comments. Procedures will be updated and followed when developing the Schedule. The Schedule will be thoroughly reviewed to ensure all amounts are properly reported. The County is in the process of hiring a grant coordinator within the Fiscal Department to oversee grant reporting for the County.

**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
FOR THE YEAR ENDED DECEMBER 31, 2014**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2014-008	In January 2015, two budget officers were assigned to function as the main and alternate Social Services RMS coordinators on a daily basis. The coordinators will work to make sure all random moments going forward are reviewed and accepted within 48 hours. The department will also check daily to ensure the RMS are accepted within the 48 hour window.	1/31/15	Najah Miller
2014-009	In March 2015, applications are processed in one center versus the previous eight centers. The centralization of processing PRC applications is expected to support more uniform application of agency policy regarding maximum issuance and required signatures.	3/31/15	Jacquelon Ward
2014-010	The Excluded Parties List System will be checked before federal program contracts are finalized to ensure the contractor is not suspended or debarred.	12/31/15	Lenora Lockett
2014-011	Policies and procedures will be followed when developing the Schedule. The Schedule will be thoroughly reviewed to ensure all amounts are properly reported. The County is in the process of hiring a grant coordinator within the Fiscal Department to oversee grant reporting for the County.	3/31/16	Amy Himmelein

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**CUYAHOGA COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
FOR THE YEAR ENDED DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2013-001	The December 31, 2013 cash fund balance disclosed the book balance was \$849,893,598 and the bank balance was \$849,207,505, an unreconciled difference of \$686,093.	No	Not Corrected, see finding 2014-002
2013-002	Several funds had negative cash fund balances, contrary to Ohio Rev. Code § 5705.10(I).	No	Not Corrected, see finding 2014-004
2013-003	Seven funds had appropriations in excess of total estimated resources, contrary to ORC § 5705.39.	No	Not Corrected, see finding 2014-005
2013-004	The fiscal officer did not certify the availability of funds prior to entering into an obligation, contrary to Ohio Rev. Code § 5705.41(D)(1).	No	Not Corrected, see finding 2014-006
2013-005	As of December 31, 2013, the several funds had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Rev. Code § 5705.41(B).	No	Not Corrected, see finding 2014-007
2013-006	A test of 40 transactions for the Adoption Assistance, CFDA #93.659, and the Foster Care, CFDA #93.658, federal programs disclosed five instances in which the Social Services RMS Coordinator did not review and approve by accepting all observation moment responses within forty-eight hours.	No	Not Corrected, see finding 2014-008
2013-007	The County did not monitor a TANF sub recipient contract in a timely manner.	Yes	
2013-008	Several adjustments to the County's Federal Schedule were necessary'	No	Not Corrected, see finding 2014-011
2013-009	For the TANF program an application containing the applicant's signature was not maintained by CCDJFS in the electronic case files, a "Notice of Decision of Your Application For PRC Benefits" was not maintained in the electronic case files, and there were two instances in which the applicants received benefits in excess of the maximum amount available.	No	Not Corrected, see finding 2014-009
2013-010	The County did not submit its 2012 and its 2011 Single Audit Reports prior to the deadline.	No	Finding No Longer Valid

CUYAHOGA COUNTY Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2014

About the Cover

Pictured on the cover is Cuyahoga County Administrative Headquarters.

The Cuyahoga County Administrative Headquarters, built in 2014, was conceived and designed to meet the needs of the residents of Cuyahoga County. The Silver LEED certified headquarters is in a convenient, centralized location for the public to conduct business. The Administrative Headquarters is one of many County-funded projects that contributed to re-energizing a once dormant part of downtown Cleveland. It is the catalyst for exciting new businesses in the East Ninth area including Metropolitan at the Nine hotel and apartments, Heinen's, and Geiger's Clothing. Surrounded by the Playhouse Square district, the Headquarters was a major component of the County's Real Estate Property Consolidation Project which will save taxpayers millions over 20 years.

Cuyahoga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014



Dennis G. Kennedy, CPA

Cuyahoga County Fiscal Officer

Prepared by The Cuyahoga County Fiscal Department:

Amy Himmelein, CPA

Controller

Introductory Section

Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents

	<i>Page</i>
I. Introductory Section	
Table of Contents	i
Letter of Transmittal	v
List of Principal Officials	xiv
Organizational Chart.....	xvi
GFOA Certificate of Achievement.....	xvii
II. Financial Section	
Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	20
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) –	
General	25
Human Services.....	26
Health and Human Services Levy	27
County Board of Developmental Disabilities.....	28
Children Services.....	29
Statement of Fund Net Position – Proprietary Funds	30
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	31

Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (continued)

	<i>Page</i>
Statement of Cash Flows – Proprietary Funds	32
Statement of Fiduciary Assets and Liabilities – Agency Funds	34
Notes to the Basic Financial Statements	35
 <i>Combining and Individual Fund Statements and Schedules</i>	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	124
Combining Balance Sheet – Nonmajor Governmental Funds.....	126
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	127
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	128
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	132
Combining Balance Sheet – Nonmajor Capital Projects Funds	136
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	137
Combining Statements – Nonmajor Enterprise Funds:	
Fund Descriptions.....	138
Combining Statement of Fund Net Position – Nonmajor Enterprise Funds.....	139
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds.....	140
Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	141
Combining Statements – Internal Service Funds:	
Fund Descriptions.....	143
Combining Statement of Fund Net Position – Internal Service Funds.....	144
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	146

Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (continued)

	<i>Page</i>
Combining Statement of Cash Flows – Internal Service Funds	148
Combining Statement – Agency Funds:	
Fund Descriptions.....	150
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	151
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis)	
<i>Major Funds</i>	
General	154
Human Services.....	166
Health and Human Services Levy	172
County Board of Developmental Disabilities.....	174
Children Services.....	175
Convention Center Hotel Construction	176
Sanitary Engineer	177
<i>Nonmajor Funds</i>	
Motor Vehicle Gas Tax	178
Real Estate Assessment	180
Alcohol, Drug and Mental Health Board.....	181
Cuyahoga Support Enforcement.....	182
Delinquent Real Estate Assessment	183
County Land Reutilization	184
Court.....	185
Solid Waste.....	187
Community Development	188
Other Community Development	194
Treatment Alternatives for Safer Communities.....	196
Victim Assistance	198
Youth Services.....	200
Other Judicial.....	201
Other Legislative and Executive.....	208
Other Health and Safety	209
Other Public Works	213
Other Social Services	214
Litter Prevention and Recycling.....	217
Alcohol, Drug and Mental Health Board Grants.....	218
Debt Service	219
Capital Projects.....	221
Road Capital Projects	223
County Airport.....	225

Cuyahoga County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
Table of Contents (continued)

	<i>Page</i>
County Parking Garage	226
Cuyahoga County Information Systems.....	227
Central Custodial Services	228
Maintenance	229
Data Processing	230
Printing.....	231
Postage.....	232
Health Insurance.....	233
Workers' Compensation.....	234
III. Statistical Section	
Statistical Section Description.....	S-1
Net Position by Component – Last Ten Years	S-2
Changes in Net Position – Last Ten Years	S-4
Fund Balances, Governmental Funds – Last Ten Years.....	S-8
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S-10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	S-12
Property Tax Rates – Direct and Overlapping Governments – Last Four Years	S-14
Property Tax Levies and Collections – Last Five Years	
Real and Public Utility Taxes.....	S-22
Principal Real Property Taxpayers – 2014 and 2012	S-24
Ratio of General Bonded Debt to Estimated True Values of	
Taxable Property and Bonded Debt per Capita – Last Ten Years.....	S-25
Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years	S-26
Computation of Legal Debt Margin – Last Five Years	S-28
Computation of Direct and Overlapping Governmental Activities Debt	S-30
Demographic Statistics – Last Ten Years.....	S-32
Ten Largest Employers – Current Year and Nine Years Ago.....	S-34
County Government Employees – Last Four Years	S-35
Capital Asset Statistics by Function/Program – Last Three Years.....	S-37
Operating Indicators by Function/Program – Last Five Years.....	S-38



CUYAHOGA COUNTY
OFFICE OF THE FISCAL OFFICER
Dennis G. Kennedy, CPA – Fiscal Officer

August 21, 2015

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

As Fiscal Officer of Cuyahoga County, I am pleased to present the Cuyahoga County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of the State of Ohio or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2014, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Included in this CAFR is the unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2014 issued by the Auditor of the State of Ohio. The Single Audit, which meets not only Circular A-133 requirements but also those of the American Recovery and Reinvestment Act, is published under separate cover and can be obtained by sending a written request to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

U.S. Office of Management and Budget Circular A-133 require an independent audit to be conducted annually. The audit, which includes procedures to fulfill Federal Single Audit requirements, serves to maintain and strengthen the integrity of the County's accounting and budgetary controls. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; evaluating the overall financial statement presentation.

This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Cuyahoga County in 2014. The County Fiscal Department, and in particular, the Financial Reporting Division, is responsible for the completeness, accuracy and fairness of this report. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. The objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements because the cost of internal control should not exceed anticipated benefits.

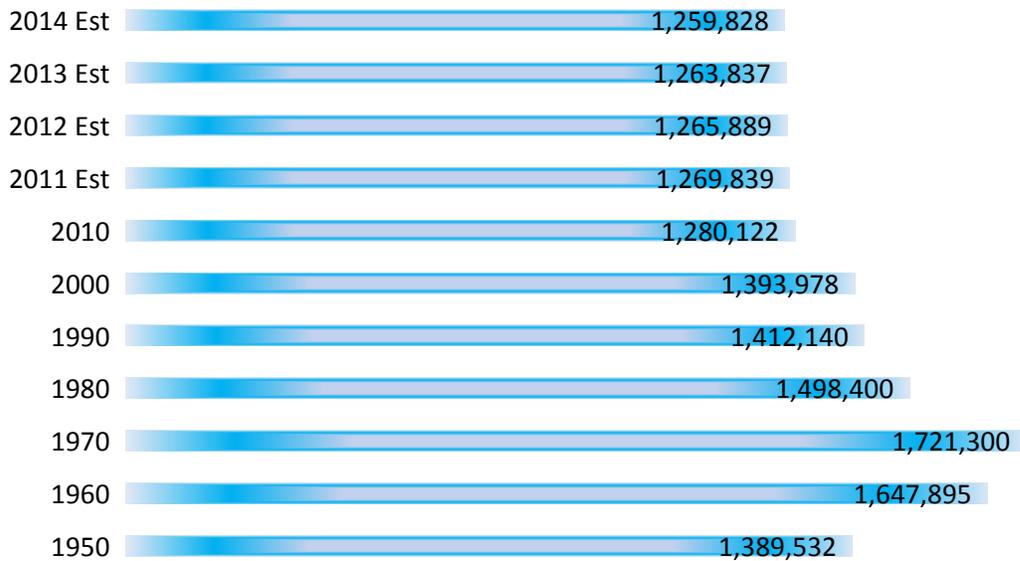
The Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is included to complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF CUYAHOGA COUNTY

General Information

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

Cuyahoga County Population



* Ohio Department of Development, Office of Strategic Research

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

Cities and villages in the County provide various services pursuant to statutory authorizations and to the constitutional "home rule" grant of "all powers of local self-government." Among the services provided and powers generally exercised by cities and villages within the State are the following: public safety, including police and fire functions; construction, maintenance and repair of streets and sidewalks; certain sanitation and health activities; recreation, including parks, playgrounds and swimming pools; certain public service enterprises such as collection, recycling and disposal of solid wastes and operation of sewer and water systems, airports and hospitals; and certain planning and zoning functions. Some of these services and powers may also be provided and exercised by counties, regional water and sewer districts and solid waste management districts.

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

COUNTY GOVERNMENT STRUCTURE

Government Structure Effective January 1, 2011

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

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

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

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

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

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

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

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

ECONOMIC OUTLOOK AND CONDITIONS

General Market Demographics

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

The area is also noted as a site with many cultural institutions and attractions, including, among others, Severance Hall and Blossom Music Center (winter and summer season homes of The Cleveland Orchestra), Cleveland Museum of Art, Playhouse Square Center (home of the Great Lakes Theater Festival, the Cleveland Play House and Dance Cleveland), Cleveland Museum of Natural History, the Rock and Roll Hall of Fame and Museum, Great Lakes Science Center, Western Reserve Historical Society (including the History Museum, Frederick C. Crawford Auto-Aviation Museum and the Library), Children's Museum of Cleveland and NASA Glenn Research Center. Other performing and visual arts offerings include the Beck Center, Karamu House, Fairmount Theatre of the Deaf, Cleveland Public Theatre, Cleveland Center for Contemporary Art and Spaces Art Gallery. The Cleveland metropolitan area is also served by various recreational facilities. Cleveland Metroparks, a 23,000-acre, 18 reservation

system called the “Emerald Necklace,” because it surrounds the City, and the Cuyahoga Valley National Park, a 32,860-acre national park in the County and adjacent Summit County. The County’s location on Lake Erie and the Cuyahoga River provides a setting for many water recreation facilities and offerings, including the Cleveland Metroparks Lakefront Reservation (five lakeshore locations), as well as many power and sail boat marinas and fishing piers and offshore reefs. The City’s North Coast Harbor is the site of the William G. Mather Museum, the Rock and Roll Hall of Fame and Museum, the Great Lakes Science Center and the First Energy Stadium (home of the Cleveland Browns).

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

Regional Economic Conditions

The Cleveland-Elyria-Mentor metropolitan area, on the coast of Lake Erie in northeast Ohio, includes Cuyahoga, Geauga, Lake, Lorain, and Medina Counties. According to United States Census Bureau estimates as of July 1, 2014, the Cleveland-Elyria-Mentor metropolitan area population is 2,063,598. The principal city, Cleveland, is home to the Rock and Roll Hall of Fame and Museum, Inc., and Playhouse Square Center, the largest theater district in the United States outside of New York City. The metropolitan area is moving from a manufacturing hub to a center for education and health services. There are 18 hospitals which employ 52,396 full-time-equivalent employees and have a total capacity of 4,282 staffed beds in the County. According to Crain’s Cleveland Business, the largest employers are the Cleveland Clinic Health System and University Hospitals, with 30,979 and 12,719 employees, respectively, as of June 30, 2014. In 2013 (the most recent data available), Cleveland Clinic reported an economic impact of \$12.6 billion in the northeast Ohio region, \$5.9 billion in wages and earnings, and directly or indirectly supporting more than 93,000 jobs.

Economic conditions in the Cleveland-Elyria-Mentor metropolitan area are improving and began to stabilize after nonfarm payrolls declined from 2007 through 2010. During 2014, nonfarm payrolls increased by 1,000 jobs, or 0.1 percent, to 1,044,800 jobs. Goods producing industries gained 2,400 jobs in manufacturing (+200) and mining, logging, and construction (+2,200). Private service-providing employment increased 27,800 over the year with losses in information (-100), and gains in professional and business services (+6,100), leisure and hospitality (+10,600), other services (+1,900), and financial activities (+700). Employment gains were also posted in educational and health services (+4,000) and trade, transportation, and utilities (+4,600). Overall government (federal, state, and local) employment increased 3,700 over the year.

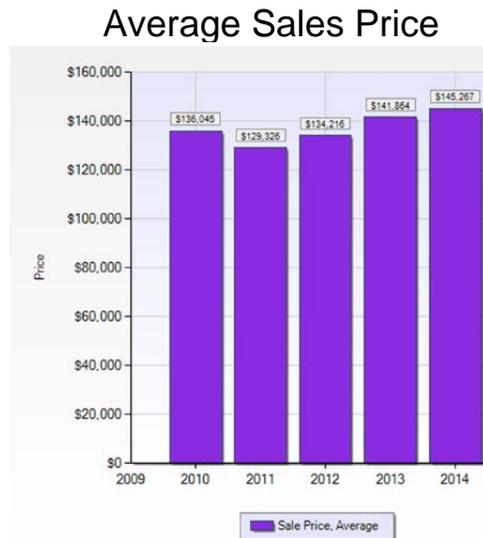
The Horseshoe Casino, Cleveland, a \$400 million project, opened in May 2012, adding 750 employees. The Global Center for Health Innovation and Convention Center (GCHI), formerly known as, the Cleveland Medical Mart and Convention Center, a \$465 million development on a 1-million-square-foot campus in downtown Cleveland, opened in June 2013. The GCHI features single-vendor showrooms with an emphasis on technology-based products for contemporary healthcare delivery. The Convention Center hosted 228 events in 2014 with an estimated 177,000 attendees and has already booked 82 events thus far for 2015 with an estimated 175,000 attendees. For 2016 and beyond there are already 73 events booked estimated to bring in more than 300,000 attendees. In total, the Convention Center attendees occupied more than 220,000 hotel rooms and brought in an estimated \$181 million since it opened.

Cleveland has been selected to host the 2016 Republican National Convention (RNC). The 2012 RNC held in Tampa, FL. drew approximately 50,000 visitors which had more than a \$200 million direct economic impact for the City of Tampa and State of Florida. The Cleveland Cavaliers posted the NBA's second highest home attendance rate for the 2014-2015 season averaging 20,562 for 41 regular season and 3 postseason playoff series. Overall, these factors led to a general resurgence for the City of Cleveland, particularly downtown. In addition, downtown Cleveland's residential population reached an all-time high of 12,500 people during the Second Quarter of 2014; and residential unit occupancy rate hit an all-time high of 98.3 percent.

According to the United States Department, Bureau of Labor Statistics, the unemployment rate in 2014 was 5.3 percent, down from 7.2 percent in 2013.

Housing

The selling price of residential property in the County has continued to rise. In June of 2014, the average sale price in the County reached \$158,000, which was the highest level reached in 6 years (since July 2008), up 30 percent since 2008. All the key indicators show that 2014 was a year of continued market recovery.



The number of residential properties sold in 2014 was down slightly by 411, or 3.5 percent overall (versus 2013), but June 2014 had the highest monthly sales in 5 years. The sales of non-distress residential property (non-short sale/REO) were up dramatically. In a review of property sales (without short sales), the non-distress home sales were up 27.5 percent over 2013. The non-short sale inventory also increased 24.5 percent with prices remaining neutral.

LONG-TERM FINANCIAL PLAN

With the implementation of the new government and the new administration, the County now has a three part approach to long-term financial planning. First, the County developed a five year economic development plan that defined development priorities and strategies. The plan is in accordance with County Charter Section 7.05 and was codified in Ordinance Number O2012-0018 and set forth a new model and charge for making strategic investments across the County that will foster strong, economically sound communities, drive business growth and create jobs and opportunity for residents.

The second part of the long-term financial plan is the Capital Improvement Plan. The fiscal health of the region over the past several years makes the process of completing a capital plan challenging. Every organization requires a plan to make the most efficient use of limited resources. Capital projects typically fall into five categories: maintenance, rehabilitation/reconstruction, expansion/new construction, health and safety equipment, and energy management.

The third part of long-term planning is the creation of a five year budget forecast. The Office of Budget and Management confirms project estimates from departments and produces a five year plan model with the identified funding sources.

RELEVANT FINANCIAL POLICIES

Accounting System and Budgetary Control

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

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

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

Casino Revenue Investment Plan

As a County hosting one of four casinos in Ohio, Cuyahoga County receives a portion of annual State casino tax revenue. In October 2012, County Council agreed to dedicate all casino revenue to downtown development through at least June 2016 to help maintain the momentum building in our urban core through recent seminal developments, including the new Horseshoe Casino, the Global Center for Health Innovation and Cleveland Convention Center, and the rising tide of businesses and residents settling in the area.

Internal Audit

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

MAJOR INITIATIVES

Integrity

One of the County Executive's priorities is to operate with integrity. The following initiatives were put in place: (1) instituted comprehensive Ethics and Personnel Policies to govern employees; (2) created an Inspector General to investigate ethics violations; (3) created standing boards to publicly vet all contracts and purchases; (4) began posting all contracts online for public scrutiny; and (5) required all County hiring to be competitive and public.

Efficiency

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

Investment

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

Regional Collaboration

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

Other Initiatives

In 2014, the County finished construction of a new facility at the northeast corner of Prospect Avenue and East 9th Street in downtown Cleveland. The new complex consolidated employees from the Executive Office, County Council, Fiscal, Human Resources, Development, Inspector General, Planning Commission, Procurement and Diversity, Internal Audit, Information Technology, Public Works, and

Public Safety and Justice Services. The new building was designed to be a conveniently centralized location for the public to conduct business and achieved a Silver LEED certification, with a rooftop garden and numerous improvements to energy efficiency.

The new County building is part of a development to restore a long dormant corner of downtown Cleveland to life. The developer is committed to redeveloping the entire block-long complex formerly known as the Ameritrust complex: the iconic rotunda houses a Heinen's grocery store; the Swetland building includes a mixture of apartments, office, and retail; and the Ameritrust tower has been renovated into a hotel and luxury apartments.

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2013. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized CAFR whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current CAFR conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA presented an award of Distinguished Budget Presentation to the County for its biennial budget beginning January 1, 2014 as well. This was the tenth consecutive year, and twelfth year that the County has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of one year only.

Acknowledgments

Preparation of this report could not have been accomplished without the dedicated work of the County Controller, Amy Himmelein, CPA, and the entire financial reporting staff of the County Fiscal Office. I would like to express appreciation to each member of the financial reporting staff, the staffs of the Budget Commission, the County Treasurer, the Information Technology Center and the Office of Budget and Management. I would also like to thank the County's other elected officials and managers for their assistance in this project.

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

Sincerely,



Dennis G. Kennedy, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio
Principal Officials
December 31, 2014 (continued)

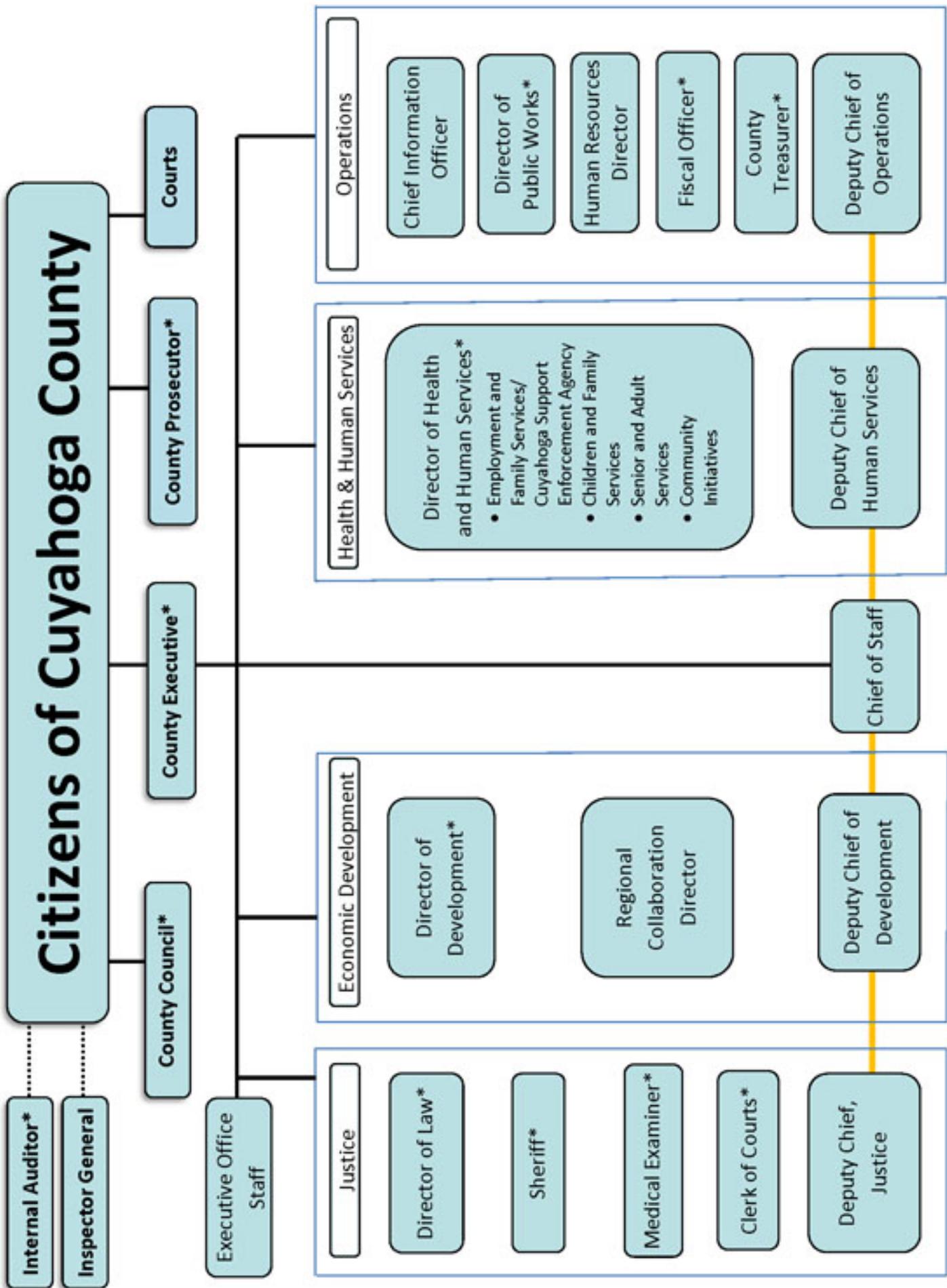
Domestic Relations	Diane M. Palos, Administrative Judge
Judge Leslie Ann Celebrezze	Judge Janet Rath Colaluca (5)
Judge Rosemary Grdina Gold	Judge Cheryl S. Karner
Probate Court	Anthony J. Russo, Presiding Judge
	Judge Laura J. Gallagher
Juvenile Court	Thomas F. O'Malley, Administrative Judge (6)
Judge Patrick F. Corrigan	Judge Alison L. Floyd
Judge Denise N Rini	Judge Michael J. Ryan
Judge Kristen W. Sweeney	

Appointed Charter Officials

Clerk of Courts.....	Andrea Rocco (7)
County Treasurer	William Sheehan (Interim) (8)
Director of Development	Larry Benders
Director of Internal Audit	Valerie Harry
Director of Law.....	Majeed Makhoulf (9)
Director of Health and Human Services	Rick Werner
Director of Public Works	Bonnie Teeuwen (10)
Fiscal Officer	Mark A. Parks, Jr., CPA (11)
Medical Examiner.....	Dr. Thomas Gilson
Sheriff	Frank Bova (12)

- (1) Replaced by Armond Budish in January 2015
- (2) Replaced by Judge Frank D. Celebrezze in January 2015
- (3) Replaced by Judge John T. Russo in January 2015
- (4) Replaced by Judge Shannon M. Gallagher in January 2015
- (5) Replaced by Judge Francine Goldberg in January 2015
- (6) Replaced by Judge Kristin W. Sweeney in January 2015
- (7) Replaced by Nailah Byrd in January 2015
- (8) Replaced by W. Christopher Murray, Jr. in March 2015
- (9) Replaced by Robert J. Triozzi in February 2015
- (10) Replaced by Michael Dever in February 2015
- (11) Replaced by Dennis Kennedy in March 2015
- (12) Replaced by Deputy Clifford Pinkney in February 2015

Citizens of Cuyahoga County



* Charter Officials



Government Finance Officers Association

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

Presented to

**Cuyahoga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Cuyahoga County
2079 East Ninth Street
Cleveland, Ohio 44115

To the Members of Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Cuyahoga County (the County), Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the MetroHealth System, which represent 72.4 percent, 98.7.3 percent, and 98.2 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for MetroHealth System, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio, as December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund, County Board of Developmental Disabilities Fund and Children Services Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

August 21, 2015

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Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

As management of Cuyahoga County (the County), we offer the readers of the County's financial statements the following discussion and analysis of the financial performance as well as an overall review of the County's financial activities for the fiscal year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key Financial Highlights for 2014 are as follows:

- Construction completed on the County's new administrative headquarters which is leased by the County. The building allows departments that were formerly in separate buildings to be consolidated into one building providing better service to the citizens of the County.
- The Cuyahoga County Convention Facilities Development Corporation (the "Corporation") is presented as a component unit of the County. In December 2013, the County terminated its agreement with Merchandise Mart Properties, Inc. to operate the Cleveland Convention Center and Global Center for Health Innovation. As a result the Corporation became the new operator and assumed the lease and operation of the facilities.
- In furtherance of its economic development mission, the County issued certificates of participation to fund the construction of a convention center hotel which began major construction in 2014.

Using this Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Cuyahoga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

Reporting on the County as a Whole

Statement of Net Position and the Statement of Activities

While these documents include the various funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources and liabilities*

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

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

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

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

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

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

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital's Board of Trustees who has certain powers and duties. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2014 this support amounted to \$40,024,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation's Directors who has certain powers and duties. Because the County appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Corporation. Cuyahoga County provides financial support to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013:

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$1,951,180	\$1,675,824	\$80,572	\$75,790	\$2,031,752	\$1,751,614
Capital Assets, Net	1,191,192	1,070,121	43,760	42,487	1,234,952	1,112,608
<i>Total Assets</i>	3,142,372	2,745,945	124,332	118,277	3,266,704	2,864,222
Deferred Outflows of Resources	2,261	260	0	0	2,261	260
Liabilities						
Current Liabilities	114,188	95,714	2,492	1,706	116,680	97,420
Long-term Liabilities						
Due within one Year	72,447	72,077	626	719	73,073	72,796
Due in More than one Year	1,501,964	1,100,563	12,337	16,266	1,514,301	1,116,829
<i>Total Liabilities</i>	1,688,599	1,268,354	15,455	18,691	1,704,054	1,287,045
Deferred Inflows of Resources	332,030	331,240	0	0	332,030	331,240
Net Position						
Net Investment in						
Capital Assets	401,197	396,133	31,333	26,008	432,530	422,141
Restricted	480,345	530,407	0	0	480,345	530,407
Unrestricted	242,462	220,071	77,544	73,578	320,006	293,649
<i>Total Net Position</i>	\$1,124,004	\$1,146,611	\$108,877	\$99,586	\$1,232,881	\$1,246,197

The issuance of revenue bonds and certificates of participation during 2014 is the largest contributing factor to the decrease in net position. The revenue bonds were issued to refund bonds and to fund new initiatives. The certificates were issued to fund the construction of a convention center hotel. These debt issuances position the County for future economic growth and prosperity.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2014 and 2013:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

	Governmental Activities		Business-Type		Total	
	2014	2013	2014	2013	2014	2013
Program Revenues						
Charges for Services and						
Operating Assessments	\$125,417	\$131,125	\$32,188	\$43,106	\$157,605	\$174,231
Operating Grants, Contributions						
and Interest	429,951	408,423	0	0	429,951	408,423
Capital Grants and Contributions	46,279	50,367	446	168	46,725	50,535
<i>Total Program Revenues</i>	<u>601,647</u>	<u>589,915</u>	<u>32,634</u>	<u>43,274</u>	<u>634,281</u>	<u>633,189</u>
General Revenues						
Property Taxes	339,032	295,301	0	0	339,032	295,301
Sales Taxes	251,893	238,595	0	0	251,893	238,595
Hotel/Lodging Taxes	10,488	8,612	0	0	10,488	8,612
Excise Tax	10,798	0	0	0	10,798	0
Payments in Lieu of Taxes	5,763	2,757	0	0	5,763	2,757
Grants and Entitlements	30,712	35,562	0	0	30,712	35,562
Unrestricted Contributions	0	0	0	0	0	0
Gain on Sale of Capital Assets	0	9,933	0	0	0	9,933
Interest	5,481	5,660	0	0	5,481	5,660
Other	16,297	36,570	67	59	16,364	36,629
<i>Total General Revenues</i>	<u>670,464</u>	<u>632,990</u>	<u>67</u>	<u>59</u>	<u>670,531</u>	<u>633,049</u>
<i>Total Revenues</i>	<u>1,272,111</u>	<u>1,222,905</u>	<u>32,701</u>	<u>43,333</u>	<u>1,304,812</u>	<u>1,266,238</u>
Program Expenses						
General Government:						
Legislative and Executive	135,953	100,601	0	0	135,953	100,601
Judicial	352,836	326,345	0	0	352,836	326,345
Public Works	73,150	79,162	0	0	73,150	79,162
Health and Safety	117,150	119,626	0	0	117,150	119,626
Social Services	478,627	461,481	0	0	478,627	461,481
Community Development	72,727	49,699	0	0	72,727	49,699
Interest and Fiscal Charges	59,655	47,542	0	0	59,655	47,542
Sanitary Engineer	0	0	22,349	20,581	22,349	20,581
Airport	0	0	1,600	1,457	1,600	1,457
Parking Garage	0	0	3,124	13,335	3,124	13,335
Information Systems	0	0	957	1,920	957	1,920
<i>Total Program Expenses</i>	<u>1,290,098</u>	<u>1,184,456</u>	<u>28,030</u>	<u>37,293</u>	<u>1,318,128</u>	<u>1,221,749</u>
<i>Increase (Decrease) in Net</i>						
<i>Position before Transfers</i>	(17,987)	38,449	4,671	6,040	(13,316)	44,489
Transfers	(4,620)	(3,289)	4,620	3,289	0	0
<i>Change in Net Position</i>	<u>(22,607)</u>	<u>35,160</u>	<u>9,291</u>	<u>9,329</u>	<u>(13,316)</u>	<u>44,489</u>
Net Position Beginning of Year	1,146,611	1,111,451	99,586	90,257	1,246,197	1,201,708
Net Position End of Year	<u>\$1,124,004</u>	<u>\$1,146,611</u>	<u>\$108,877</u>	<u>\$99,586</u>	<u>\$1,232,881</u>	<u>\$1,246,197</u>

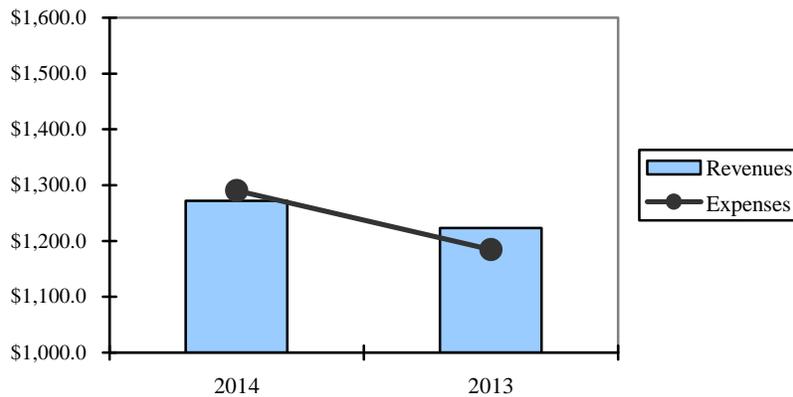
Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

An increase in Medicaid reimbursements due to the Affordable Care Act contributed significantly to the increase in operating grants, contributions and interest. Property tax revenue increased due to a health and human services levy passed by the voters in November 2013. Increased sales in the County also gave sales tax revenue a healthy increase.

Expenses in 2014 increased over 2013 due to several factors related to capital assets and debt. 2014 was the first year to accrue depreciation expense for the Cleveland Convention Center and Global Center for Health Innovation and the new administrative headquarters. Debt proceeds for economic development were also disbursed for Steelyard Commons and Westin Hotel.

Graph 1
 Governmental Revenues and Expenses
 (In Millions)

	2014	2013
Revenues	\$1,272.1	\$1,222.9
Expenses	1,290.1	1,184.5



Charges for services in the business-type activities experienced a smaller percentage increase in special assessments receivable for 2014 than it did in 2013. Expenses in the Parking Garage decreased because the County did not have to report a loss on the sale of assets in 2014.

Component Unit – MetroHealth System

The MetroHealth System is the more significant of the County's component units. It is the public health care system for the County and is organized and operated by its Board of County Hospital Trustees pursuant to Chapter 339 of the Ohio Revised Code. Financial and operating highlights for 2014:

- Outpatient visits increased 7.1 percent.
- Hospital patient days increased 0.8 percent.
- Inpatient and outpatient surgical volumes increased 6.2 percent.
- Emergency room visits decreased 0.7 percent.
- Total net position increased by \$32,789 million for the year.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Financial Analysis of the County's Funds

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1,323,723,706. \$226,209,087 of this amount constitutes unassigned fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

General Fund revenues exceeded expenditures primarily due to an increase in sales tax revenue which is a result of better than expected sales within the County. The excise tax increased because the County fulfilled its obligation to the Cleveland Browns during 2014.

The Human Services Fund and the Health and Human Services Levy Fund had an increase in fund balance due to the passage of a levy in November 2013 which began collection in 2014. The Human Services Fund also had an increase in intergovernmental revenues from Medicaid.

The Board of Developmental Disabilities Fund had an increase in intergovernmental revenue due to increased Medicaid reimbursements.

Children Services Fund balance decreased because revenue was received during 2014 that is due to the Human Services Fund. This revenue is therefore reflected as an interfund payable and interfund receivable.

The Global Center for Health Innovation Fund had a decrease in fund balance as major construction of the facility was completed during 2014.

The Convention Center Hotel Construction Fund issued certificates of participation in 2014 and also began major construction during the year.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the sanitary engineer fund net position can be attributed to the increase in special assessments receivable. However, special assessments receivable did not increase by the same percentage in 2014 as it did in 2013 resulting in a decrease from 2013 in charges for services revenue.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

General Fund Budgeting Highlights

Provisions for budgeting are prescribed by Ohio Revised Code Chapter 5705. Essentially, the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During 2014, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, and changes in the anticipated uses of approved funding. Actual revenues received were \$7,529,143 higher than certification primarily due to higher than expected sales tax revenue and charges for services revenue. Actual expenditures were \$11,503,282 less than appropriations due mainly to the diligence of management to control expenses.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2014 values compared to 2013.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$87,885	\$86,246	\$6,505	\$6,505	\$94,390	\$92,751
Construction in Progress	103,294	27,079	0	0	103,294	27,079
Land Improvements	5,195	5,732	5,037	4,070	10,232	9,802
Utility Plant	0	0	26,691	27,918	26,691	27,918
Buildings, Structures and Improvements	884,991	839,183	3,155	2,689	888,146	841,872
Furniture, Fixtures and Equipment	19,843	23,587	1,634	391	21,477	23,978
Vehicles	1,448	1,918	738	914	2,186	2,832
Right to Use Community Center	1,660	1,812	0	0	1,660	1,812
Infrastructure	86,876	84,564	0	0	86,876	84,564
Total Capital Assets	\$1,191,192	\$1,070,121	\$43,760	\$42,487	\$1,234,952	\$1,112,608

The governmental activities increase of \$121 million was the result of the addition of the new County administration headquarters and construction on the new Convention Center Hotel. The business-type activities increase of \$1 million is due to additions to land improvements at the airport and the purchase of engineer equipment. Additional information on the County's capital assets can be found in Note 14 of this report.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Debt

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)
Outstanding Long-term Obligations at Year End
(in thousands)

	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$282,490	\$335,242	\$0	\$0	\$282,490	\$335,242
Self-Supported Bonds	0	0	210	3,515	210	3,515
Revenue Bonds	576,029	427,435	0	0	576,029	427,435
Certificates of Participation	256,864	0	0	0	256,864	0
ODOD Loans	1,000	1,500	0	0	1,000	1,500
OPWC Loans	751	813	320	398	1,071	1,211
ODOT Loans	3,109	3,745	0	0	3,109	3,745
OWDA Loans	0	0	11,898	12,566	11,898	12,566
Bond Anticipation Notes	2,000	5,100	0	0	2,000	5,100
Capital Leases	425,743	372,102	0	0	425,743	372,102
Compensated Absences	26,424	26,703	535	506	26,959	27,209
Total	\$1,574,410	\$1,172,640	\$12,963	\$16,985	\$1,587,373	\$1,189,625

Revenue bonds increased due to the issuance of sales tax and economic development revenue bonds. General obligation bonds decreased because part of the sales tax revenue bonds refunded general obligation bonds. Certificates of participation increased due to a new issuance to fund the Convention Center hotel.

Cuyahoga County received an "AA," "AAA" and "AA-" rating from Standard & Poor's and an "Aa1," "Aa1" and "Aa3" rating from Moody's Investors Service for its general obligation debt, revenue bonds and certificates of participation, respectively. Moody's and Standard & Poor's completed a review of the County's bond ratings in 2014 and both ratings were affirmed with a stable outlook.

The County's overall legal debt margin was \$582.0 million at December 31, 2014. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 to the basic financial statements.

Current Issues

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

Contacting the County's Financial Management

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

Cuyahoga County, Ohio

Statement of Net Position

December 31, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$744,398,919	\$39,551,460	\$783,950,379	\$8,532,000	\$6,942,360
Cash and Cash Equivalents:					
In Segregated Accounts	7,772,050	0	7,772,050	0	0
With Fiscal Agents	232,767,202	0	232,767,202	0	0
Investments	0	0	0	423,685,000	0
Materials and Supplies Inventory	0	25,996	25,996	11,013,000	0
Accrued Interest Receivable	719,406	11	719,417	0	0
Accounts Receivable	9,502,977	193,700	9,696,677	118,967,000	361,996
Other Receivable	0	0	0	53,936,000	0
Internal Balances	(232,235)	232,235	0	0	0
Intergovernmental Receivable	72,961,959	674,164	73,636,123	0	762,500
Lease Receivable from Primary Government	0	0	0	0	341,404,335
Prepaid Items	0	0	0	3,638,000	88,135
Sales Taxes Receivable	67,309,576	0	67,309,576	0	0
Property Taxes Receivable	415,313,101	0	415,313,101	0	0
Special Assessments Receivable	0	39,867,716	39,867,716	0	0
Loans Receivable	59,263,523	26,132	59,289,655	0	0
Loans Receivable from Component Unit	341,404,335	0	341,404,335	0	0
Other Assets	0	0	0	9,779,000	0
Nondepreciable Capital Assets	191,178,879	6,504,595	197,683,474	34,023,000	0
Depreciable Capital Assets, Net	1,000,012,825	37,255,722	1,037,268,547	255,437,000	0
<i>Total Assets</i>	<u>3,142,372,517</u>	<u>124,331,731</u>	<u>3,266,704,248</u>	<u>919,010,000</u>	<u>349,559,326</u>
Deferred Outflows of Resources					
Deferred Amount on Refunding	2,261,330	0	2,261,330	6,055,000	0
Liabilities					
Accounts Payable	44,098,066	1,292,326	45,390,392	39,109,000	870,141
Accrued Wages	18,952,247	345,559	19,297,806	29,483,000	297,059
Contracts Payable	14,595,486	0	14,595,486	0	0
Other Liabilities	0	0	0	14,765,000	0
Intergovernmental Payable	13,896,432	853,574	14,750,006	6,126,000	244,772
Retainage Payable	3,150,955	0	3,150,955	0	0
Accrued Interest Payable	4,010,801	700	4,011,501	3,380,000	0
Claims Payable	15,484,303	0	15,484,303	0	0
Unearned Revenue	0	0	0	0	777,981
Long-Term Liabilities:					
Due Within One Year	72,447,037	626,254	73,073,291	107,858,000	19,807,718
Due In More Than One Year	1,501,963,751	12,336,604	1,514,300,355	281,173,000	321,596,617
<i>Total Liabilities</i>	<u>1,688,599,078</u>	<u>15,455,017</u>	<u>1,704,054,095</u>	<u>481,894,000</u>	<u>343,594,288</u>
Deferred Inflows of Resources					
Property Taxes	332,030,678	0	332,030,678	0	0
Net Position					
Net Investment in Capital Assets	401,197,110	31,332,672	432,529,782	84,201,000	0
Restricted for:					
Capital Projects	40,503,928	0	40,503,928	0	0
Health and Human Services	52,919,168	0	52,919,168	0	0
Motor Vehicle	56,259,935	0	56,259,935	0	0
Developmental Disabilities	142,145,385	0	142,145,385	0	0
Community Development Programs	3,490,433	0	3,490,433	0	0
Children's Services	46,503,969	0	46,503,969	0	0
Alcohol and Drug Preventative Services	23,136,980	0	23,136,980	0	0
Health and Safety Services	11,766,574	0	11,766,574	0	0
Land Reutilization	1,325,533	0	1,325,533	0	0
Tax Assessment Operations	23,257,582	0	23,257,582	0	0
Judicial Services	24,330,885	0	24,330,885	0	0
Infrastructure System Operations	1,038,642	0	1,038,642	0	0
Other Purposes	53,666,272	0	53,666,272	0	0
MetroHealth System					
Expendable	0	0	0	57,303,000	0
Nonexpendable	0	0	0	12,071,000	0
Unrestricted	242,461,695	77,544,042	320,005,737	289,596,000	5,965,038
<i>Total Net Position</i>	<u>\$1,124,004,091</u>	<u>\$108,876,714</u>	<u>\$1,232,880,805</u>	<u>\$443,171,000</u>	<u>\$5,965,038</u>

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$135,953,017	\$35,036,951	\$4,954,400	\$2,238,052
Judicial	352,836,602	75,709,580	57,817,150	0
Public Works	73,150,390	2,405,613	29,033,486	26,662,104
Health and Safety	117,149,663	2,224,802	43,769,536	0
Social Services	478,626,687	7,920,707	262,496,669	0
Community Development	72,726,759	2,120,234	31,880,239	17,379,070
Interest and Fiscal Charges	59,655,039	0	0	0
<i>Total Governmental Activities</i>	<u>1,290,098,157</u>	<u>125,417,887</u>	<u>429,951,480</u>	<u>46,279,226</u>
Business-Type Activities:				
Sanitary Engineer	22,348,922	26,432,472	0	445,479
Airport	1,600,628	841,038	0	0
Parking Garage	3,124,035	3,332,600	0	0
Information Systems	957,350	1,582,361	0	0
<i>Total Business-Type Activities</i>	<u>28,030,935</u>	<u>32,188,471</u>	<u>0</u>	<u>445,479</u>
<i>Total - Primary Government</i>	<u><u>\$1,318,129,092</u></u>	<u><u>\$157,606,358</u></u>	<u><u>\$429,951,480</u></u>	<u><u>\$46,724,705</u></u>
Component Units				
MetroHealth System (1)	\$880,005,000	\$793,345,000	\$51,474,000	\$310,000
Cuyahoga County Convention Facilities Development Corporation	26,528,906	5,221,417	9,212,651	926,986
<i>Totals - Component Units</i>	<u><u>\$906,533,906</u></u>	<u><u>\$798,566,417</u></u>	<u><u>\$60,686,651</u></u>	<u><u>\$1,236,986</u></u>

General Revenues

Property Taxes Levied for:
General Purposes
General Obligation Bond Retirement
Health and Human Services
Children's Services
Developmental Disabilities
Sales Taxes Levied for General Purposes
Hotel/Lodging Taxes
Excise Tax
Payments in Lieu of Taxes
Grants and Entitlements not Restricted to Specific Programs
Interest
Other

Total General Revenues

Transfers

Total General Revenues, Special Items and Transfers

Change in Net Position

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

Net Position End of Year

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
(\$93,723,614)	\$0	(\$93,723,614)	\$0	\$0
(219,309,872)	0	(219,309,872)	0	0
(15,049,187)	0	(15,049,187)	0	0
(71,155,325)	0	(71,155,325)	0	0
(208,209,311)	0	(208,209,311)	0	0
(21,347,216)	0	(21,347,216)	0	0
(59,655,039)	0	(59,655,039)	0	0
(688,449,564)	0	(688,449,564)	0	0
0	4,529,029	4,529,029	0	0
0	(759,590)	(759,590)	0	0
0	208,565	208,565	0	0
0	625,011	625,011	0	0
0	4,603,015	4,603,015	0	0
(688,449,564)	4,603,015	(683,846,549)	0	0
0	0	0	(34,876,000)	0
0	0	0	0	(11,167,852)
0	0	0	(34,876,000)	(11,167,852)
13,958,416	0	13,958,416	0	0
18,753,293	0	18,753,293	0	0
181,798,759	0	181,798,759	0	0
34,461,468	0	34,461,468	0	0
90,060,449	0	90,060,449	0	0
251,892,766	0	251,892,766	0	0
10,487,082	0	10,487,082	0	0
10,797,827	0	10,797,827	0	0
5,762,828	0	5,762,828	0	0
30,712,035	0	30,712,035	0	0
5,481,224	48	5,481,272	(3,525,000)	17,132,180
16,297,403	66,806	16,364,209	71,190,000	710
670,463,550	66,854	670,530,404	67,665,000	17,132,890
(4,620,470)	4,620,470	0	0	0
665,843,080	4,687,324	670,530,404	67,665,000	17,132,890
(22,606,484)	9,290,339	(13,316,145)	32,789,000	5,965,038
1,146,610,575	99,586,375	1,246,196,950	410,382,000	0
\$1,124,004,091	\$108,876,714	\$1,232,880,805	\$443,171,000	\$5,965,038

Cuyahoga County, Ohio

Balance Sheet

Governmental Funds

December 31, 2014

	<u>General</u>	<u>Human Services</u>	<u>Health and Human Services Levy</u>	<u>County Board of Developmental Disabilities</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$213,629,421	\$4,305,118	\$39,294,611	\$120,169,266
Cash and Cash Equivalents				
In Segregated Accounts	3,277,755	0	0	40,660
Accrued Interest Receivable	352,995	0	0	0
Accounts Receivable	4,797,324	811,166	9,837	0
Interfund Receivable	4,653,754	5,006,996	0	0
Intergovernmental Receivable	14,979,397	15,388,099	2,734,440	9,874,745
Sales Taxes Receivable	67,309,576	0	0	0
Property Taxes Receivable	17,755,845	92,370,942	70,761,041	114,940,133
Loans Receivable	500,000	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	10,605,525	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<i>Total Assets</i>	<u>\$337,861,592</u>	<u>\$117,882,321</u>	<u>\$112,799,929</u>	<u>\$245,024,804</u>
Liabilities				
Accounts Payable	\$6,119,835	\$7,064,154	\$2,719,077	\$2,469,324
Accrued Wages	8,312,534	4,055,260	261,256	3,175,850
Contracts Payable	0	0	0	0
Intergovernmental Payable	1,826,702	1,918,260	233,009	1,367,214
Retainage Payable	0	0	0	0
Interfund Payable	2,556,054	1,065,357	111,045	592,807
<i>Total Liabilities</i>	<u>18,815,125</u>	<u>14,103,031</u>	<u>3,324,387</u>	<u>7,605,195</u>
Deferred Inflows of Resources				
Property Taxes	14,191,584	73,828,274	56,556,374	91,954,848
Unavailable Revenue	37,439,191	33,732,927	16,939,107	29,533,048
<i>Total Deferred Inflows of Resources</i>	<u>51,630,775</u>	<u>107,561,201</u>	<u>73,495,481</u>	<u>121,487,896</u>
Fund Balances				
Nonspendable	10,855,525	0	0	0
Restricted	0	0	35,980,061	115,931,713
Assigned	24,832,959	0	0	0
Unassigned (Deficit)	231,727,208	(3,781,911)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>267,415,692</u>	<u>(3,781,911)</u>	<u>35,980,061</u>	<u>115,931,713</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$337,861,592</u>	<u>\$117,882,321</u>	<u>\$112,799,929</u>	<u>\$245,024,804</u>

See accompanying notes to the basic financial statements

Children Services	Global Center for Health Innovation	Convention Center Hotel Construction	Other Governmental Funds	Total Governmental Funds
\$45,402,352	\$0	\$0	\$256,128,471	\$678,929,239
0	0	0	4,453,635	7,772,050
0	0	0	366,411	719,406
0	0	0	3,537,694	9,156,021
0	762,500	0	0	10,423,250
1,838,239	235,117	0	26,162,010	71,212,047
0	0	0	0	67,309,576
46,971,397	0	0	72,513,743	415,313,101
0	341,404,335	0	58,763,523	400,667,858
0	0	0	0	10,605,525
0	29,233,800	162,458,213	41,075,189	232,767,202
<u>\$94,211,988</u>	<u>\$371,635,752</u>	<u>\$162,458,213</u>	<u>\$463,000,676</u>	<u>\$1,904,875,275</u>
\$4,954,096	\$0	\$0	\$17,678,831	\$41,005,317
0	0	0	2,100,731	17,905,631
0	0	8,479,943	6,115,543	14,595,486
204,632	762,500	0	2,144,427	8,456,744
0	0	3,150,955	0	3,150,955
5,006,996	0	46,709	1,246,873	10,625,841
<u>10,165,724</u>	<u>762,500</u>	<u>11,677,607</u>	<u>29,286,405</u>	<u>95,739,974</u>
37,542,295	0	0	57,957,303	332,030,678
<u>11,260,241</u>	<u>0</u>	<u>0</u>	<u>24,476,403</u>	<u>153,380,917</u>
<u>48,802,536</u>	<u>0</u>	<u>0</u>	<u>82,433,706</u>	<u>485,411,595</u>
0	0	0	0	10,855,525
35,243,728	370,873,252	150,780,606	353,016,775	1,061,826,135
0	0	0	0	24,832,959
0	0	0	(1,736,210)	226,209,087
<u>35,243,728</u>	<u>370,873,252</u>	<u>150,780,606</u>	<u>351,280,565</u>	<u>1,323,723,706</u>
<u>\$94,211,988</u>	<u>\$371,635,752</u>	<u>\$162,458,213</u>	<u>\$463,000,676</u>	<u>\$1,904,875,275</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2014*

Total Governmental Fund Balances \$1,323,723,706

*Amounts reported for governmental activities in the
 statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and
 therefore are not reported in the funds. 1,191,191,704

Other long-term assets are not available to pay for current-period expenditures
 and therefore are reported as unavailable revenue in the funds:

Delinquent Property Taxes	83,282,423	
Sales Taxes	25,823,528	
Intergovernmental	43,815,834	
Charges for Services	174,887	
Other	284,245	
Total	153,380,917	153,380,917

Internal service funds are used by management to charge costs to individual
 funds. The assets and liabilities of the internal service funds are included in
 governmental activities in the statement of net position.

Net Position	31,558,280	
Internal Balances	(422,197)	
Capital Assets	(401,063)	
Compensated Absences	1,133,003	
Total	31,868,023	31,868,023

In the statement of activities, interest is accrued on outstanding bonds and notes,
 whereas in governmental funds, an interest expenditure is reported when due. (4,010,801)

Deferred outflows of resources represent deferred amount on refundings which
 are not reported in funds. 2,261,330

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

Unvoted General Obligation Bonds	(282,490,306)	
Certificates of Participation	(256,864,058)	
Revenue Bonds	(576,029,491)	
Loans Payable	(4,859,876)	
Capital Lease Payable	(425,742,974)	
Notes Payable	(2,000,000)	
Compensated Absences	(26,424,083)	
Total	(1,574,410,788)	(1,574,410,788)

Net Position of Governmental Activities \$1,124,004,091

See accompanying notes to the basic financial statements

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Cuyahoga County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$13,996,437	\$72,458,264	\$58,472,545	\$90,245,397
Sales Tax	249,521,238	0	0	0
Hotel/Lodging Taxes	4,723,652	0	0	0
Excise Tax	10,797,827	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Charges for Services	71,921,409	922,844	145	4,199,286
Licenses and Permits	88,881	0	0	0
Fines and Forfeitures	11,775,750	0	0	0
Intergovernmental	40,431,195	130,045,506	8,113,667	95,180,773
Interest	2,526,066	0	0	0
Contributions and Donations	0	241,500	0	26,483
Other	6,049,690	2,756,288	260,743	1,198,719
<i>Total Revenues</i>	<u>411,832,145</u>	<u>206,424,402</u>	<u>66,847,100</u>	<u>190,850,658</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	75,831,903	0	0	0
Judicial	241,685,657	0	20,997,837	0
Public Works	0	0	0	0
Health and Safety	334,098	0	39,906,752	0
Social Services	10,002,676	194,250,872	6,253,296	195,473,346
Community Development	16,862,280	0	0	0
Capital Outlay	75,545,977	0	0	0
Debt Service:				
Principal Retirement	500,000	3,037,141	0	0
Interest and Fiscal Charges	0	1,463,028	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>420,762,591</u>	<u>198,751,041</u>	<u>67,157,885</u>	<u>195,473,346</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,930,446)</u>	<u>7,673,361</u>	<u>(310,785)</u>	<u>(4,622,688)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	289	0	0	33,129
Revenue Bonds Issued	0	0	0	0
Revenue Refunding Bonds Issued	0	0	0	0
Premium on Revenue Bonds	0	0	0	0
Discount on Revenue Bonds	0	0	0	0
Certificates of Participation Issued	0	0	0	0
Premium on Certificates of Participation	0	0	0	0
Discounts on Certificates of Participation	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Inception of Capital Lease	75,545,977	0	0	0
Transfers In	5,063,919	201,000	1,000,000	0
Transfers Out	(64,916,563)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>15,693,622</u>	<u>201,000</u>	<u>1,000,000</u>	<u>33,129</u>
<i>Net Change in Fund Balances</i>	6,763,176	7,874,361	689,215	(4,589,559)
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>260,652,516</u>	<u>(11,656,272)</u>	<u>35,290,846</u>	<u>120,521,272</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$267,415,692</u>	<u>(\$3,781,911)</u>	<u>\$35,980,061</u>	<u>\$115,931,713</u>

See accompanying notes to the basic financial statements

Children Services	Global Center for Health Innovation	Convention Center Hotel Construction	Other Governmental Funds	Total Governmental Funds
\$32,888,291	\$0	\$0	\$66,632,817	\$334,693,751
0	0	0	0	249,521,238
0	0	0	5,763,430	10,487,082
0	0	0	0	10,797,827
0	0	0	5,762,828	5,762,828
0	0	0	31,841,427	108,885,111
0	0	0	1,513,779	1,602,660
0	0	0	2,979,479	14,755,229
25,981,053	235,117	0	181,165,207	481,152,518
0	17,143,953	31,070	2,924,088	22,625,177
0	0	0	649,271	917,254
395,830	0	0	4,816,809	15,478,079
<u>59,265,174</u>	<u>17,379,070</u>	<u>31,070</u>	<u>304,049,135</u>	<u>1,256,678,754</u>
0	0	0	22,146,671	97,978,574
0	0	0	70,278,076	332,961,570
0	0	0	31,227,458	31,227,458
0	0	0	76,278,640	116,519,490
65,321,821	0	0	2,447,760	473,749,771
0	5,737,773	264,270	46,121,765	68,986,088
0	0	74,771,207	77,881,399	228,198,583
0	18,867,820	0	51,233,704	73,638,665
0	17,132,180	0	41,741,123	60,336,331
0	0	2,084,486	1,426,092	3,510,578
<u>65,321,821</u>	<u>41,737,773</u>	<u>77,119,963</u>	<u>420,782,688</u>	<u>1,487,107,108</u>
<u>(6,056,647)</u>	<u>(24,358,703)</u>	<u>(77,088,893)</u>	<u>(116,733,553)</u>	<u>(230,428,354)</u>
0	0	0	0	33,418
0	0	0	125,631,885	125,631,885
0	0	0	55,333,115	55,333,115
0	0	0	18,679,044	18,679,044
0	0	0	(548,989)	(548,989)
0	0	230,885,000	0	230,885,000
0	0	2,617,983	23,812,200	26,430,183
0	0	(451,125)	0	(451,125)
0	0	0	(59,420,509)	(59,420,509)
0	0	0	0	75,545,977
0	2,339,416	0	85,804,748	94,409,083
0	0	(4,750,000)	(22,412,852)	(92,079,415)
<u>0</u>	<u>2,339,416</u>	<u>228,301,858</u>	<u>226,878,642</u>	<u>474,447,667</u>
<u>(6,056,647)</u>	<u>(22,019,287)</u>	<u>151,212,965</u>	<u>110,145,089</u>	<u>244,019,313</u>
<u>41,300,375</u>	<u>392,892,539</u>	<u>(432,359)</u>	<u>241,135,476</u>	<u>1,079,704,393</u>
<u>\$35,243,728</u>	<u>\$370,873,252</u>	<u>\$150,780,606</u>	<u>\$351,280,565</u>	<u>\$1,323,723,706</u>

Cuyahoga County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2014*

Net Change in Fund Balances - Total Governmental Funds \$244,019,313

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:

Capital Outlays	172,353,734	
Depreciation	(44,909,558)	
Total	127,444,176	127,444,176

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (6,372,939)

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

Delinquent Property Taxes	4,338,634	
Sales Taxes	2,371,528	
Intergovernmental	7,729,016	
Charges for Services	174,887	
Other	284,245	
Total	14,898,310	14,898,310

Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal Retirement	73,638,665	
Payment to Refunded Bond Escrow Agent	59,420,509	
Total	133,059,174	133,059,174

The transfer for the assumption of enterprise debt increases the long-term liabilities on the statement of net position. (3,040,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued Interest on Bonds	(756,136)	
Amortization of Premium	1,716,203	
Amortization of Discount	(1,380)	
Deferred Charge on Refunding Amortization	(277,395)	
Total	681,292	681,292

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. 278,849

Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities.

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

Change in Net Position	(6,612,210)	
Change in Internal Balance	97,470	
Change in Capital Assets	4,521,516	
Change in Compensated Absences	(76,345)	
Total	(2,069,569)	(2,069,569)

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

Certificates of Participation Issued	(230,885,000)	
Premium on Certificates of Participation	(26,430,183)	
Discount on Certificates of Participation	451,125	
Revenue Bonds Issued	(125,631,885)	
Revenue Refunding Bonds Issued	(55,333,115)	
Premium on Revenue Bonds	(18,679,044)	
Discount on Revenue Bonds	548,989	
Inception of Capital Lease	(75,545,977)	
Total	(531,505,090)	(531,505,090)

Change in Net Position of Governmental Activities (\$22,606,484)

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
General
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,265,401	\$13,747,781	\$13,996,437	\$248,656
Sales Tax	233,878,198	242,382,885	246,766,868	4,383,983
Hotel/Lodging Taxes	4,200,842	4,353,600	4,432,344	78,744
Excise Tax	10,233,855	10,605,996	10,797,827	191,831
Charges for Services	69,211,055	71,560,531	72,809,567	1,249,036
Licenses and Permits	84,239	87,302	88,881	1,579
Fines and Forfeitures	11,540,360	11,960,011	12,176,332	216,321
Intergovernmental	38,350,919	38,815,495	39,482,726	667,231
Interest	423,864	439,277	447,222	7,945
Other	5,276,904	5,551,585	6,035,402	483,817
<i>Total Revenues</i>	<u>386,465,637</u>	<u>399,504,463</u>	<u>407,033,606</u>	<u>7,529,143</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	84,460,695	86,576,916	84,074,188	2,502,728
Judicial	247,288,469	254,649,331	250,037,288	4,612,043
Public Works	594,721	594,721	0	594,721
Health and Safety	488,003	508,446	471,142	37,304
Social Services	10,816,984	10,741,584	10,431,529	310,055
Community Development	18,542,817	22,775,467	19,079,036	3,696,431
Debt Service:				
Principal Retirement	250,000	250,000	500,000	(250,000)
<i>Total Expenditures</i>	<u>362,441,689</u>	<u>376,096,465</u>	<u>364,593,183</u>	<u>11,503,282</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>24,023,948</u>	<u>23,407,998</u>	<u>42,440,423</u>	<u>19,032,425</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	274	284	289	5
Transfers In	4,717,835	4,946,072	5,063,919	117,847
Transfers Out	(47,689,649)	(63,893,239)	(62,577,147)	1,316,092
<i>Total Other Financing Sources (Uses)</i>	<u>(42,971,540)</u>	<u>(58,946,883)</u>	<u>(57,512,939)</u>	<u>1,433,944</u>
<i>Net Change in Fund Balance</i>	(18,947,592)	(35,538,885)	(15,072,516)	20,466,369
Fund Balance Beginning of Year	197,179,390	197,179,390	197,179,390	0
Prior Year Encumbrances Appropriated	22,948,938	22,948,938	22,948,938	0
<i>Fund Balance End of Year</i>	<u>\$201,180,736</u>	<u>\$184,589,443</u>	<u>\$205,055,812</u>	<u>\$20,466,369</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual*
Human Services
Budget Basis
 For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,424,500	\$86,701,070	\$72,458,264	(\$14,242,806)
Charges for Services	896,942	1,104,244	922,844	(181,400)
Intergovernmental	126,050,119	155,182,931	129,690,277	(25,492,654)
Contributions and Donations	181,764	223,773	187,013	(36,760)
Other	2,443,162	3,007,828	2,513,718	(494,110)
<i>Total Revenues</i>	199,996,487	246,219,846	205,772,116	(40,447,730)
Expenditures				
Current:				
Social Services	243,773,403	243,133,186	238,439,879	4,693,307
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,776,916)	3,086,660	(32,667,763)	(35,754,423)
Other Financing Sources (Uses)				
Transfers In	195,359	240,509	201,000	(39,509)
<i>Net Change in Fund Balance</i>	(43,581,557)	3,327,169	(32,466,763)	(35,793,932)
Fund Deficit Beginning of Year	(42,794,475)	(42,794,475)	(42,794,475)	0
Prior Year Encumbrances Appropriated	39,487,222	39,487,222	39,487,222	0
<i>Fund Balance (Deficit) End of Year</i>	(\$46,888,810)	\$19,916	(\$35,774,016)	(\$35,793,932)

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,576,742	\$59,959,983	\$58,472,545	(\$1,487,438)
Charges for Services	153	146	145	(1)
Intergovernmental	9,336,236	8,287,653	8,140,743	(146,910)
Other	265,579	252,709	250,906	(1,803)
<i>Total Revenues</i>	<u>80,178,710</u>	<u>68,500,491</u>	<u>66,864,339</u>	<u>(1,636,152)</u>
Expenditures				
Current:				
General Government:				
Judicial	27,142,591	27,612,828	27,188,835	423,993
Health and Safety	40,080,000	40,080,000	40,080,000	0
Social Services	8,602,564	7,591,667	7,475,949	115,718
<i>Total Expenditures</i>	<u>75,825,155</u>	<u>75,284,495</u>	<u>74,744,784</u>	<u>539,711</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,353,555</u>	<u>(6,784,004)</u>	<u>(7,880,445)</u>	<u>(1,096,441)</u>
Other Financing Sources (Uses)				
Transfers In	2,902,146	1,233,747	1,000,000	(233,747)
Transfers Out	(2,903,157)	(6,803,151)	0	6,803,151
<i>Total Other Financing Sources (Uses)</i>	<u>(1,011)</u>	<u>(5,569,404)</u>	<u>1,000,000</u>	<u>6,569,404</u>
<i>Net Change in Fund Balance</i>	4,352,544	(12,353,408)	(6,880,445)	5,472,963
Fund Balance Beginning of Year	29,494,742	29,494,742	29,494,742	0
Prior Year Encumbrances Appropriated	8,535,420	8,535,420	8,535,420	0
<i>Fund Balance End of Year</i>	<u>\$42,382,706</u>	<u>\$25,676,754</u>	<u>\$31,149,717</u>	<u>\$5,472,963</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$95,267,223	\$89,569,701	\$90,245,397	\$675,696
Charges for Services	4,401,673	4,138,428	4,169,647	31,219
Intergovernmental	99,189,693	93,257,584	93,961,101	703,517
Contributions and Donations	26,483	26,483	26,483	0
Other	1,266,897	1,189,545	1,198,719	9,174
<i>Total Revenues</i>	200,151,969	188,181,741	189,601,347	1,419,606
Expenditures				
Current:				
Social Services	209,404,627	209,404,627	200,703,718	8,700,909
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,252,658)	(21,222,886)	(11,102,371)	10,120,515
Other Financing Sources (Uses)				
Sale of Capital Assets	34,972	32,881	33,129	248
<i>Net Change in Fund Balance</i>	(9,217,686)	(21,190,005)	(11,069,242)	10,120,763
Fund Balance Beginning of Year	118,380,722	118,380,722	118,380,722	0
Prior Year Encumbrances Appropriated	7,071,589	7,071,589	7,071,589	0
<i>Fund Balance End of Year</i>	\$116,234,625	\$104,262,306	\$114,383,069	\$10,120,763

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Children Services
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$33,885,966	\$29,933,505	\$32,888,291	\$2,954,786
Intergovernmental	33,747,650	29,811,320	32,754,046	2,942,726
Other	407,837	360,268	395,830	35,562
<i>Total Revenues</i>	68,041,453	60,105,093	66,038,167	5,933,074
Expenditures				
Current:				
Social Services	87,774,927	84,896,488	84,994,692	(98,204)
<i>Net Change in Fund Balance</i>	(19,733,474)	(24,791,395)	(18,956,525)	5,834,870
Fund Balance Beginning of Year	29,611,562	29,611,562	29,611,562	0
Prior Year Encumbrances Appropriated	14,730,303	14,730,303	14,730,303	0
<i>Fund Balance End of Year</i>	<u>\$24,608,391</u>	<u>\$19,550,470</u>	<u>\$25,385,340</u>	<u>\$5,834,870</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$35,654,446	\$3,897,014	\$39,551,460	\$54,864,155
Materials and Supplies Inventory	0	25,996	25,996	0
Accrued Interest Receivable	11	0	11	0
Intergovernmental Receivable	460,590	213,574	674,164	1,749,912
Accounts Receivable	8,700	185,000	193,700	346,956
Special Assessments Receivable	39,867,716	0	39,867,716	0
Loans Receivable	26,132	0	26,132	0
Interfund Receivable	0	102,182	102,182	5,762,893
<i>Total Current Assets</i>	<u>76,017,595</u>	<u>4,423,766</u>	<u>80,441,361</u>	<u>62,723,916</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	447,617	6,056,978	6,504,595	0
Depreciable Capital Assets, Net	29,497,589	7,758,133	37,255,722	401,063
<i>Total Noncurrent Assets</i>	<u>29,945,206</u>	<u>13,815,111</u>	<u>43,760,317</u>	<u>401,063</u>
<i>Total Assets</i>	<u>105,962,801</u>	<u>18,238,877</u>	<u>124,201,678</u>	<u>63,124,979</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	944,340	347,986	1,292,326	3,092,749
Accrued Wages	303,613	41,946	345,559	1,046,616
Intergovernmental Payable	757,665	95,909	853,574	5,439,688
Interfund Payable	254,087	38,057	292,144	5,370,340
Compensated Absences Payable	20,776	25,566	46,342	126,560
Accrued Interest Payable	700	0	700	0
General Obligation Bonds Payable	210,000	0	210,000	0
OWDA Loans Payable	328,872	0	328,872	0
OPWC Loans Payable	41,040	0	41,040	0
Claims Payable	0	0	0	15,484,303
<i>Total Current Liabilities</i>	<u>2,861,093</u>	<u>549,464</u>	<u>3,410,557</u>	<u>30,560,256</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	451,129	37,742	488,871	1,006,443
OWDA Loans Payable	11,568,900	0	11,568,900	0
OPWC Loans Payable	278,833	0	278,833	0
<i>Total Long-Term Liabilities</i>	<u>12,298,862</u>	<u>37,742</u>	<u>12,336,604</u>	<u>1,006,443</u>
<i>Total Liabilities</i>	<u>15,159,955</u>	<u>587,206</u>	<u>15,747,161</u>	<u>31,566,699</u>
Net Position				
Net Investment in Capital Assets	17,517,561	13,815,111	31,332,672	401,063
Unrestricted	73,285,285	3,836,560	77,121,845	31,157,217
<i>Total Net Position</i>	<u>\$90,802,846</u>	<u>\$17,651,671</u>	<u>108,454,517</u>	<u>\$31,558,280</u>

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

422,197

Net position of business-type activities

\$108,876,714

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2014*

	Enterprise Funds			
	Sanitary Engineer	All Other Enterprise Funds	Total	Internal Service
Operating Revenues				
Charges for Services	\$25,882,217	\$5,755,999	\$31,638,216	\$153,531,231
Tap-In Fees	550,255	0	550,255	0
Other	30,454	36,352	66,806	535,079
<i>Total Operating Revenues</i>	<u>26,462,926</u>	<u>5,792,351</u>	<u>32,255,277</u>	<u>154,066,310</u>
Operating Expenses				
Personal Services	9,221,490	1,273,626	10,495,116	28,754,228
Materials and Supplies	1,719,661	198,038	1,917,699	15,030,132
Contractual Services	8,623,959	2,206,991	10,830,950	35,712,015
Claims	0	0	0	73,534,482
Depreciation	2,045,817	655,662	2,701,479	195,982
Other	245,038	1,195,864	1,440,902	1,548,679
<i>Total Operating Expenses</i>	<u>21,855,965</u>	<u>5,530,181</u>	<u>27,386,146</u>	<u>154,775,518</u>
<i>Operating Income (Loss)</i>	<u>4,606,961</u>	<u>262,170</u>	<u>4,869,131</u>	<u>(709,208)</u>
Non-Operating Revenues (Expenses)				
Interest	48	0	48	0
Interest and Fiscal Charges	(544,495)	0	(544,495)	0
Loss on Disposal of Capital Assets	0	(2,824)	(2,824)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(544,447)</u>	<u>(2,824)</u>	<u>(547,271)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions Transfers and Special Items</i>	4,062,514	259,346	4,321,860	(709,208)
Capital Contributions	3,485,479	2,332,670	5,818,149	0
Transfers In	0	314,523	314,523	2,619,650
Transfers Out	0	(1,066,723)	(1,066,723)	(4,197,118)
Special Item - Data Processing	0	0	0	(4,325,534)
<i>Change in Net Position</i>	7,547,993	1,839,816	9,387,809	(6,612,210)
<i>Net Position Beginning of Year</i>	<u>83,254,853</u>	<u>15,811,855</u>	<u>99,066,708</u>	<u>38,170,490</u>
<i>Net Position End of Year</i>	<u><u>\$90,802,846</u></u>	<u><u>\$17,651,671</u></u>	<u><u>\$108,454,517</u></u>	<u><u>\$31,558,280</u></u>

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

(97,470)

Change in net position of business-type activities

\$9,290,339

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$22,087,296	\$5,599,094	\$27,686,390	\$0
Cash Received from Interfund Transactions	0	0	0	151,691,660
Other Cash Receipts	40,252	36,352	76,604	542,665
Cash Payments to Employees for Services	(9,067,305)	(1,292,382)	(10,359,687)	(28,589,560)
Cash Payments for Goods and Services	(9,700,587)	(2,375,610)	(12,076,197)	(53,236,639)
Cash Payments for Claims	0	0	0	(73,765,707)
Other Cash Payments	(233,612)	(1,132,149)	(1,365,761)	(1,546,028)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,126,044</u>	<u>835,305</u>	<u>3,961,349</u>	<u>(4,903,609)</u>
Cash Flows from Noncapital Financing Activities				
Advances In	0	0	0	3,435,268
Advances Out	0	0	0	(99,551)
Transfers In	0	314,523	314,523	2,619,650
Transfers Out	0	(1,066,723)	(1,066,723)	(4,197,118)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>(752,200)</u>	<u>(752,200)</u>	<u>1,758,249</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	167,938	0	167,938	0
Proceeds from OWDA Loans	400,455	0	400,455	0
Principal Paid on General Obligation Bonds	(265,000)	0	(265,000)	0
Interest Paid on General Obligation Bonds	(147,998)	0	(147,998)	0
Principal Paid on OPWC Loans	(78,378)	0	(78,378)	0
Principal Paid on OWDA Loans	(791,267)	0	(791,267)	0
Interest Paid on OWDA Loans	(408,130)	0	(408,130)	0
Payments for Capital Acquisitions	(1,634,669)	(10,073)	(1,644,742)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(2,757,049)</u>	<u>(10,073)</u>	<u>(2,767,122)</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest on Investments	37	0	37	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	369,032	73,032	442,064	(3,145,360)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>35,285,414</u>	<u>3,823,982</u>	<u>39,109,396</u>	<u>58,009,515</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$35,654,446</u>	<u>\$3,897,014</u>	<u>\$39,551,460</u>	<u>\$54,864,155</u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2014

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$4,606,961	\$262,170	\$4,869,131	(\$709,208)
Adjustments:				
Depreciation	2,045,817	655,662	2,701,479	195,982
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	(149)	(149)	0
Intergovernmental Receivable	(460,590)	(203,974)	(664,564)	(987,274)
Accounts Receivable	(8,700)	149,251	140,551	(194,145)
Special Assessments Receivable	(3,875,886)	0	(3,875,886)	0
Loans Receivable	9,798	0	9,798	0
Interfund Receivable	0	(102,182)	(102,182)	(650,566)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(56,894)	4,541	(52,353)	(2,663,008)
Accrued Wages	57,277	(14,109)	43,168	104,219
Intergovernmental Payable	719,906	87,317	807,223	245,356
Interfund Payable	40,553	15,273	55,826	62,605
Compensated Absences Payable	47,802	(18,495)	29,307	(76,345)
Claims Payable	0	0	0	(231,225)
<i>Total Adjustments</i>	(1,480,917)	573,135	(907,782)	(4,194,401)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$3,126,044</u>	<u>\$835,305</u>	<u>\$3,961,349</u>	<u>(\$4,903,609)</u>

Noncash Capital Financing Activities

During 2014, OWDA forgave \$277,541 in principal payments for the Sanitary Sewer enterprise fund. These amounts are included in capital contributions.

During 2014, the Sanitary Sewer enterprise fund transferred \$425,000 of the 2000 Sewer Improvement Bonds and \$2,615,000 of the 2005 Sewer Improvement Bonds to governmental activities.

During 2014, the capital projects fund donated \$1,139,440 in runway renovations to the County Airport enterprise fund. These amounts are included in capital contributions.

During 2014, the capital projects fund donated \$1,193,230 in building improvements to the Parking Garage enterprise fund. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

Assets	
Equity in Pooled Cash and Cash Equivalents	\$253,234,086
Cash and Cash Equivalents in Segregated Accounts	45,307,870
Property Taxes Receivable	3,012,729,887
Special Assessments Receivable	<u>108,314,469</u>
<i>Total Assets</i>	<u><u>\$3,419,586,312</u></u>
Liabilities	
Undistributed Monies	\$3,365,509,905
Deposits Held and Due to Others	<u>54,076,407</u>
<i>Total Liabilities</i>	<u><u>\$3,419,586,312</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 1 - Description of Cuyahoga County and Reporting Entity

Cuyahoga County (the County) operates as a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1810. On November 3, 2009, the voters of the County-at-large adopted a Charter form of government. The new Charter replaced the Commissioners with an elected County Executive and eleven-member Council. The elected offices of Auditor, Treasurer, Recorder, Clerk of Courts, Engineer, Sheriff and Coroner were replaced by non-elected appointees of the County Executive with approval by Council. The charter provided for the separation of administrative and legislative powers. The effective date of the charter was January 1, 2010. In addition, the new County Executive has created the Office of Inspector General which is responsible for investigation of any allegations of wrongdoing. To read the entire charter, please refer to <http://council.cuyahogacounty.us/en-US/charter-cuyahogacounty.aspx>.

The Prosecutor and the County Judges remain elected positions. There are thirty-four Common Pleas Court Judges, five Domestic Relations Court Judges, six Juvenile Court Judges, two Probate Court Judges and twelve Court of Appeals Judges elected on a County-wide basis to oversee the County's justice system. Although these elected officials manage the internal operations of their respective departments, the County Council authorizes expenditures as well as serves as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

Reporting Entity

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Cuyahoga County, this includes the Family and Children First Council, the Board of Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

The component unit columns in the financial statements identify the financial data of the County's discretely presented component units, MetroHealth System and Cuyahoga County Convention Facilities Development Corporation. They are discretely reported to emphasize that they are legally separate from the County.

MetroHealth System (the Hospital) – MetroHealth System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. The County appoints the majority of the Hospital's Board of Trustees. The Hospital is included in the County's reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2014 this support amounted to \$40,024,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the foundation) and the MHS

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Holdings LLC (LLC), which are component units of the Hospital, are included in the Hospital's financial statements. The Foundation is a not-for-profit organization supporting the Hospital that acts primarily as a fundraising organization to supplement the resources that are available to the Hospital in support of its programs. Although the Hospital does not control the timing or the amount of receipts from the Foundation, the majority of resources, or incomes thereon, which they hold and invest, are restricted to support the activities of the Hospital. Separately issued financial statements can be obtained from the MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio, 44109.

Cuyahoga County Convention Facilities Development Corporation (the Corporation) – Cuyahoga County Convention Facilities Development Corporation is a legally separate, non-profit organization, which promotes the common good and welfare of the residents of Cuyahoga County by promoting revitalization, enhancing creation of new employment opportunities, and supporting economic growth for Greater Cleveland and Cuyahoga County. The County appoints the majority of the Corporation's Board of Directors. Because the County appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Cuyahoga County provides financial support to the Corporation. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 2079 East Ninth Street, Cleveland, Ohio, 44115.

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

Related Organizations	Jointly Governed Organizations
<ul style="list-style-type: none"> Cuyahoga County Public Library Cleveland Metropolitan Park District Cuyahoga County Arts and Culture District Cuyahoga County Land Bank Cuyahoga Community College 	<ul style="list-style-type: none"> Northeast Ohio Areawide Coordinating Agency North East Ohio Network Gateway Economic Development Corporation of Greater Cleveland Western Reserve Area Agency on Aging Cleveland-Cuyahoga County Port Authority Greater Cleveland Regional Transit Authority Northeast Ohio Regional Sewer District

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 29 and 30.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 2 - Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

Children Services This fund accounts for and reports a County-wide property tax levy and State grants restricted to the support and placement of children.

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

Measurement Focus

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

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

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

Basis of Accounting

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

For the County, available means expected to be received within ninety days of year-end for all revenues except for property taxes which have an available period of sixty days. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, charges for services, grants and entitlements and other revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Cash and Cash Equivalents

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

During 2014, investments were limited to the federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bank bonds, federal national mortgage association bonds, State of Israel notes, treasury coupon securities and STAR Ohio. Investments are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2014.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2014 amounted to \$2,526,066 which includes \$743,586 assigned from other County funds.

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

Inventory

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

Restricted Assets

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital Assets

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

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

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

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

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

During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of \$1,975,312. At December 31, 2014, the carrying amount of the asset is \$1,660,772. Amortization is computed using the straight-line method over the term of the agreement, which has 11 years remaining.

Compensated Absences

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Bond Premiums and Discounts

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

Deferred Charge on Refunding

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

Accrued Liabilities and Long-Term Obligations

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

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

Fund Balance

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution or ordinance as both are equally legally binding) of County Council. Those committed amounts cannot be used for any other purpose unless County Council removes or changes the specified use by taking the same type of action (resolution or ordinance) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

Interfund Balances

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

Estimates

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

Internal Activity

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Budgetary Process

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

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

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

Net Position

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Operating Revenues and Expenses

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2014, the County transferred the data processing internal service fund's operation including capital assets to governmental activities.

Contributions of Capital

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

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

Change in Accounting Principle

For 2014, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 69, "Government Combinations and Disposals of Government Operations" and Statement No. 70, "Nonexchange Financial Guarantees."

GASB Statement No. 69 established accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The implementation of the statement did not result in any change in the County's financial statements.

GASB Statement No. 70 enhances the information required to be disclosed by governments that extend and receive financial guarantees as a result of nonexchange transactions. These disclosures were incorporated into the County's 2014 financial statements; however, there was no effect on beginning net position/fund balances.

Restatement of Fund Balances and Net Position

During 2014, the County transferred the data processing department to the general fund which resulted in a restatement of intergovernmental receivable. During 2014, it was also determined that cash with fiscal agent and loans receivable were understated in the debt service fund and loans receivable was understated in the sanitary engineer enterprise fund. These restatements had the following effect on fund balance and net position as they were previously reported.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	General	Human Services	Health and Human Services Levies	County Board of Developmental Disabilities
Fund Balance, December 31, 2013	\$260,627,309	(\$11,656,272)	\$35,290,846	\$120,521,272
Cash with Fiscal Agent	0	0	0	0
Loans Receivable	0	0	0	0
Intergovernmental Receivable	25,207	0	0	0
Adjusted Fund Balance, December 31, 2013	<u>\$260,652,516</u>	<u>(\$11,656,272)</u>	<u>\$35,290,846</u>	<u>\$120,521,272</u>

	Children Services	Global Center for Health Innovations	Convention Center Hotel Construction	Other Governmental	Total Governmental Funds
Fund Balance, December 31, 2013	\$41,300,375	\$392,892,539	(\$432,359)	\$219,166,669	\$1,057,710,379
Cash with Fiscal Agent	0	0	0	545,991	545,991
Loans Receivable	0	0	0	21,422,816	21,422,816
Intergovernmental Receivable	0	0	0	0	25,207
Adjusted Fund Balance, December 31, 2013	<u>\$41,300,375</u>	<u>\$392,892,539</u>	<u>(\$432,359)</u>	<u>\$241,135,476</u>	<u>\$1,079,704,393</u>

	Sanitary Engineer	Other Enterprise Funds	Total Enterprise Funds	Internal Service
Net Position, December 31, 2013	\$83,218,923	\$15,811,855	\$99,030,778	\$38,195,697
Loans Receivable	35,930	0	35,930	0
Intergovernmental Receivable	0	0	0	(25,207)
Adjusted Net Position, December 31, 2013	<u>\$83,254,853</u>	<u>\$15,811,855</u>	<u>\$99,066,708</u>	<u>\$38,170,490</u>

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

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2013	\$1,144,043,990	\$99,550,445
Cash with Fiscal Agent	545,991	0
Loans Receivable	21,422,816	35,930
Capital Assets	(19,402,222)	0
Adjusted Net Position, December 31, 2013	<u>\$1,146,610,575</u>	<u>\$99,586,375</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 4 – Global Center for Health Innovation

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

During 2010 the County purchased land for the GCHI site. The County subsequently leased the purchased land to the Developer for \$1 annually. This lease meets the definition of an operating lease under GASB 62 “Codification of Accounting and Financial Report Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” At December 31, 2014, the carrying value of the land is \$37,912,642.

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

The County entered into a lease agreement with the Developer for the Facility. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments of \$3,333,333 through 2027. As of December 31, 2014, the book value of the capitalized leased assets was \$435,249,910.

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

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

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$19,821,470 during 2014 leaving a remaining balance of \$341,404,335 as of December 31, 2014.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 5 – Convention Center Hotel

During 2014, the County entered into an agreement with the Port Authority, City of Cleveland and Hilton to construct a 600 room convention headquarters hotel to be known as the Hilton Cleveland Downtown (the Hotel). Under the terms of the agreement, the City of Cleveland facilitated a tax increment financing agreement on the project. The County issued Certificates of Participation. Please see Note 22 for more information about the Certificates of Participation.

Note 6 – Community Learning Center

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 7 – Accountability and Compliance

Accountability

The following funds had deficit fund balances as of December 31, 2014:

<i>Special Revenue Funds</i>	
Human Services	\$3,781,911
Cuyahoga Support Enforcement	1,639,419
Victim Assistance	96,791
<i>Internal Service Funds</i>	
Central Custodial Services	6,112,692
Printing	305,506
Postage	114,994

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

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

Compliance

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

<i>Capital Projects Fund</i>	
Convention Center Hotel Construction	\$46,709
<i>Internal Service Funds</i>	
Central Custodial Services	4,085,332
Printing	442,476
Postage	79,237

The convention center hotel construction capital projects fund's deficit is the result of the County financing capital projects utilizing general fund cash balance. Once the project nears completion, bonds are issued and the deficits will be eliminated.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Human Services</i>			
Social Services:			
Information Services:			
Personal Services	\$1,138,542	\$1,160,098	(\$21,556)
Veteran Employment Building:			
Personal Services	18,490,609	18,518,952	(28,343)
<i>Children Services</i>			
Social Services:			
Client Support Services:			
Other	9,460,352	9,522,469	(62,117)
Foster Care:			
Other	2,273,324	2,372,374	(99,050)
<i>Cuyahoga Support Enforcement</i>			
General Government - Judicial:			
Cuyahoga Support Enforcement Agency:			
Personal Services	18,924,426	18,950,169	(25,743)
<i>Community Development</i>			
Community Development:			
2008 Neighborhood Stabilization:			
Other	36,560	37,173	(613)
<i>Youth Services</i>			
General Government - Judicial:			
Youth Services Subsidy 2014-15:			
Other	5,212,242	5,224,073	(11,831)
<i>Other Judicial</i>			
General Government - Judicial:			
Administration Title IV-E Juvenile Court:			
Personal Services	250,819	262,926	(12,107)
Juvenile Justice Administration:			
Personal Services	46,377	47,425	(1,048)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Other Health and Safety</i>			
Health and Safety:			
Northeast Ohio Regional Fusion Center 2009:			
Other	\$91,820	\$102,385	(\$10,565)
<i>Alcohol, Drug and Mental Health Board Grants</i>			
Health and Safety:			
Statewide Pathways:			
Other	1,033,142	1,079,029	(45,887)
<i>Capital Projects</i>			
Capital Outlay:			
Capital Project Future Debt Service:			
Capital Outlay	51,726,412	56,246,410	(4,519,998)
<i>Data Processing</i>			
Transfers Out	0	4,197,118	(4,197,118)

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2014:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$196,884,593	\$243,773,403	(\$46,888,810)
Convention Center Hotel Construction	11,275,981	21,109,405	(9,833,424)
Cuyahoga Support Enforcement	30,370,436	33,252,732	(2,882,296)
County Land Reutilization	8,454,695	8,506,898	(52,203)
Community Development	11,474,418	34,214,233	(22,739,815)
Victim Assistance	1,921,397	2,397,254	(475,857)
Other Judicial	21,172,987	27,343,456	(6,170,469)
Central Custodial Services	44,932,324	48,701,070	(3,768,746)
Printing	3,490,255	5,113,443	(1,623,188)
Postage	1,674,651	1,830,972	(156,321)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2014:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Convention Center Hotel Construction	\$11,275,981	\$21,109,405	(\$9,833,424)
County Land Reutilization	8,454,695	8,506,898	(52,203)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Note 8 – Fund Balances

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

Fund Balances	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities	Children Services
<i>Nonspendable</i>					
Unclaimed Monies	\$10,605,525	\$0	\$0	\$0	\$0
Loans Receivable	250,000	0	0	0	0
<i>Total Nonspendable</i>	10,855,525	0	0	0	0
<i>Restricted for</i>					
Health and Human Services	0	0	35,980,061	0	0
Developmental Disabilities	0	0	0	115,931,713	0
Community Revitalization	0	0	0	0	0
Substance Addictions and Mental Health Services	0	0	0	0	0
Real Property Appraisal	0	0	0	0	0
Children Services	0	0	0	0	35,243,728
Judicial Services	0	0	0	0	0
Solid Waste Removal Activities	0	0	0	0	0
Health and Safety	0	0	0	0	0
Social Services	0	0	0	0	0
Infrastructure System Operations	0	0	0	0	0
Other Purposes	0	0	0	0	0
Debt Service	0	0	0	0	0
Capital Projects	0	0	0	0	0
<i>Total Restricted</i>	0	0	35,980,061	115,931,713	35,243,728
<i>Assigned to</i>					
Downtown Cleveland Development	11,541,444	0	0	0	0
Coroner's Lab	1,395,747	0	0	0	0
Purchases on Order	11,895,768	0	0	0	0
<i>Total Assigned</i>	24,832,959	0	0	0	0
<i>Unassigned (Deficit)</i>	231,727,208	(3,781,911)	0	0	0
<i>Total Fund Balances (Deficit)</i>	\$267,415,692	(\$3,781,911)	\$35,980,061	\$115,931,713	\$35,243,728

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Fund Balances	Global Center for Health Innovation	Convention Center Hotel Construction	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$0	\$0	\$0	\$10,605,525
Loans Receivable	0	0	0	250,000
<i>Total Nonspendable</i>	0	0	0	10,855,525
<i>Restricted for</i>				
Health and Human Services	0	0	0	35,980,061
Developmental Disabilities	0	0	0	115,931,713
Community Revitalization	0	0	61,264,521	61,264,521
Substance Addictions and Mental Health Services	0	0	13,186,886	13,186,886
Real Property Appraisal	0	0	23,257,582	23,257,582
Children Services	0	0	0	35,243,728
Judicial Services	0	0	29,321,542	29,321,542
Solid Waste Removal Activities	0	0	3,570,157	3,570,157
Health and Safety	0	0	11,592,377	11,592,377
Social Services	0	0	2,482,816	2,482,816
Infrastructure System Operations	0	0	52,943,907	52,943,907
Other Purposes	0	0	9,016,027	9,016,027
Debt Service	0	0	71,865,953	71,865,953
Capital Projects	370,873,252	150,780,606	74,515,007	596,168,865
<i>Total Restricted</i>	370,873,252	150,780,606	353,016,775	1,061,826,135
<i>Assigned to</i>				
Downtown Cleveland Development	0	0	0	11,541,444
Coroner's Lab	0	0	0	1,395,747
Purchases on Order	0	0	0	11,895,768
<i>Total Assigned</i>	0	0	0	24,832,959
<i>Unassigned (Deficit)</i>	0	0	(1,736,210)	226,209,087
<i>Total Fund Balances (Deficit)</i>	\$370,873,252	\$150,780,606	\$351,280,565	\$1,323,723,706

Note 9 – Budgetary Basis of Accounting

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).

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

	Net Change in Fund Balances				
	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities	Children Services
GAAP Basis	\$6,763,176	\$7,874,361	\$689,215	(\$4,589,559)	(\$6,056,647)
Net Adjustment for Revenue Accruals	(6,099,005)	(807,230)	18,401	(1,249,311)	6,772,993
Beginning Fair Value					
Adjustment for Investments	1,882,566	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(755,093)	0	0	0	0
Beginning Unrecorded Cash	159,300	0	0	0	0
Ending Unrecorded Cash	13,693	154,944	(1,162)	0	0
Expenditure Accrual	5,870,008	545,240	556,833	555,825	344,141
Encumbrances	(22,907,161)	(40,234,078)	(8,143,732)	(5,786,197)	(20,017,012)
Budget Basis	<u>(\$15,072,516)</u>	<u>(\$32,466,763)</u>	<u>(\$6,880,445)</u>	<u>(\$11,069,242)</u>	<u>(\$18,956,525)</u>

Note 10 – Contingent Liabilities

Grants

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Litigation

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

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

In connection with the foregoing charges, the County received a total of \$4.36 million in restitution payments through July 7, 2015 (not including forfeiture amounts) made directly to the County by individuals convicted in such cases.

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

Note 11 – Deposits and Investments

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper;
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$124,263,813 of the County's bank balance of \$125,513,813 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Investments

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
Federal Farm Credit Bank Bonds	\$40,024,200	Less than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	30,010,100	More than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	30,009,900	Less than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	29,921,300	More than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	9,994,400	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	70,077,500	Less than One Year	Aaa	7.54%
Federal Home Loan Mortgage Corporation Bank Bonds	20,040,800	More than One Year	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	70,132,900	More than Two Years	Aaa	7.54%
Federal Home Loan Mortgage Corporation Bank Bonds	9,879,500	More than Three Years	Aaa	N/A
Federal National Mortgage Association Bonds	30,013,200	Less than One Year	Aaa	N/A
Federal National Mortgage Association Bonds	20,057,100	More than One Year	Aaa	N/A
Federal National Mortgage Association Bonds	49,891,900	More than Two Years	Aaa	5.37%
Federal National Mortgage Association Bonds	29,668,800	More than Three Years	Aaa	N/A
State of Israel Notes	2,000,000	More than One Year	A1	N/A
State of Israel Notes	3,000,000	More than Two Years	A1	N/A
Treasury Coupon Securities	70,124,200	More than One Year	Aaa	7.54%
Treasury Coupon Securities	39,716,400	More than Two Years	Aaa	N/A
STAR Ohio	375,054,819	Average 50.1 Days	N/A	N/A
Total Portfolio	<u>\$929,617,019</u>			

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	6/1/2016	\$2,000,000
State of Israel Notes	Israeli New Sheqel	2/1/2017	\$3,000,000

Note 12 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes are levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2014 property tax receipts were based are as follows:

Real Property	\$26,853,970,910
Public Utility Personal Property	840,870,540
Total Assessed Value	\$27,694,841,450

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2014, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 13 – Receivables

Receivables at December 31, 2014, consisted of property taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

The County and Gateway Economic Development Corporation of Greater Cleveland (Gateway), entered into a revolving loan agreement in 1992. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. Loans expected to be collected in more than one year amount to \$20,219,566 in the debt service fund.

During 1997, the County entered into a project funding agreement with the City of Cleveland (the City) and the Gateway Economic Development Corporation of Greater Cleveland (Gateway), to provide funds, through a loan from the Ohio Department of Development, for the construction of a sports facility. The City agreed to provide to the County a payment equal to 50 percent of the annual loan payment. Loans expected to be collected in more than one year amount to \$250,000 in the general fund. At December 31, 2014, there were no delinquent loans.

The loans receivable at December 31, 2014, reported in the community development special revenue fund, represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. Loans expected to be collected in more than one year amount to \$33,518,510 in the community development special revenue fund.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The County entered into a project funding agreement with Cuyahoga County Convention Facilities Corporation (the Corporation) to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Global Center for Health Innovation facility. As of December 31, 2014, the Corporation has drawn down the full balance of available funds. As of December 31, 2014, the outstanding balance was \$341,404,335. Loans expected to be collected in more than one year amount to \$321,596,617 in the GCHI capital projects fund. At December 31, 2014, there were no delinquent loans. See Note 4 for additional information.

A summary of the governmental loans receivable follows and includes the allowances for uncollectibles:

Loan	Loans Receivable	Allowances for Uncollectibles	Net Loans Receivable
City of Cleveland Gateway Loan	\$500,000	\$0	\$500,000
The Corporation Loan	341,404,335	0	341,404,335
Community Development Loans	38,364,743	422,411	37,942,332
Gateway Loans	193,216,617	172,395,426	20,821,191
Total	<u>\$573,485,695</u>	<u>\$172,817,837</u>	<u>\$400,667,858</u>

The County entered into a project funding agreement with the MetroHealth System to provide funds, through a loan from the Ohio Public Works Commission, for the Metrohealth Sanitary Sewer Replacement project. The Metrohealth System agreed to provide to the County a payment equal to the annual loan payment. Loans expected to be collected in more than one year amount to \$19,598.

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. Intergovernmental receivables expected to be collected in more than one year amount to \$1,355,000 in the debt service fund. At December 31, 2014, there were no delinquent receivables. See Note 6 for additional information.

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

A summary of the principal items of intergovernmental receivables follows:

	Amount
General Fund	
Local Government and Revenue Assistance	\$8,528,426
Miscellaneous	5,572,408
Property Tax Rollbacks and Exemptions	878,563
Total General Fund	<u>\$14,979,397</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Amount
Special Revenue Funds	
Human Services	\$15,388,099
Health and Human Services Levy	2,734,440
County Board of Developmental Disabilities	9,874,745
Children Services	1,838,239
Motor Vehicle Gas Tax	10,283,091
Alcohol, Drug and Mental Health Board	2,580,772
Cuyahoga Support Enforcement	217,010
Community Development	1,998,383
Other Community Development	43,385
Treatment Alternatives for Safer Communities	157,681
Victim Assistance	87,249
Other Judicial	5,113,282
Other Health and Safety	249,099
Total Special Revenue Funds	50,565,475
Debt Service Fund	
Debt Service	3,702,650
Capital Projects Funds	
Global Center for Health Innovation	235,117
Capital Projects	134,968
Road Capital Projects	1,594,440
Total Capital Projects Funds	1,964,525
<i>Total Governmental Activities</i>	\$71,212,047
Enterprise Funds	
Sanitary Engineer	\$460,590
Cuyahoga County Information Systems	213,574
<i>Total Enterprise Funds</i>	\$674,164
Internal Service Fund	
Central Custodial Services	\$1,749,912

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,504,595	\$0	\$0	\$6,504,595
<i>Depreciable Capital Assets</i>				
Land Improvements	14,449,116	1,139,440	0	15,588,556
Utility Plant	61,804,755	0	0	61,804,755
Buildings, Structures and Improvements	17,312,647	1,193,230	0	18,505,877
Furniture, Fixtures and Equipment	1,837,368	1,380,009	(185,488)	3,031,889
Vehicles	7,205,929	264,733	0	7,470,662
<i>Total Depreciable Capital Assets</i>	<u>102,609,815</u>	<u>3,977,412</u>	<u>(185,488)</u>	<u>106,401,739</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(10,378,966)	(171,599)	0	(10,550,565)
Utility Plant	(33,887,000)	(1,227,285)	0	(35,114,285)
Buildings, Structures and Improvements	(14,624,161)	(727,145)	0	(15,351,306)
Furniture, Fixtures and Equipment	(1,445,595)	(134,454)	182,664	(1,397,385)
Vehicles	(6,291,480)	(440,996)	0	(6,732,476)
<i>Total Accumulated Depreciation</i>	<u>(66,627,202)</u>	<u>(2,701,479)</u>	<u>182,664</u>	<u>(69,146,017)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>35,982,613</u>	<u>1,275,933</u>	<u>(2,824)</u>	<u>37,255,722</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$42,487,208</u>	<u>\$1,275,933</u>	<u>(\$2,824)</u>	<u>\$43,760,317</u>

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

Sanitary Engineer	\$2,045,817
County Airport	193,328
County Parking Garage	459,255
Cuyahoga County Information Systems	<u>3,079</u>
Total	<u>\$2,701,479</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$86,246,279	\$7,911,735	(\$6,273,000)	\$87,885,014
Construction in Progress	27,079,138	111,111,005	(34,896,278)	103,293,865
<i>Total Nondepreciable Capital Assets</i>	<u>113,325,417</u>	<u>119,022,740</u>	<u>(41,169,278)</u>	<u>191,178,879</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,346,019	0	0	11,346,019
Buildings, Structures and Improvements	1,215,082,612	79,228,160	(14,811,099)	1,279,499,673
Furniture, Fixtures and Equipment	70,552,864	719,922	(816,028)	70,456,758
Vehicles	13,107,454	352,393	0	13,459,847
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	183,585,109	7,926,797	(27,090)	191,484,816
<i>Total Depreciable Capital Assets</i>	<u>1,495,649,370</u>	<u>88,227,272</u>	<u>(15,654,217)</u>	<u>1,568,222,425</u>
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(5,613,970)	(537,243)	0	(6,151,213)
Buildings, Structures and Improvements	(375,900,119)	(33,353,999)	14,745,482	(394,508,636)
Furniture, Fixtures and Equipment	(46,965,804)	(4,457,396)	808,796	(50,614,404)
Vehicles	(11,189,069)	(823,128)	0	(12,012,197)
Right to Use Community Center	(163,561)	(150,979)	0	(314,540)
Infrastructure	(99,021,797)	(5,586,813)	0	(104,608,610)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(538,854,320)</u>	<u>(44,909,558)</u>	<u>15,554,278</u>	<u>(568,209,600)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>956,795,050</u>	<u>43,317,714</u>	<u>(99,939)</u>	<u>1,000,012,825</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$1,070,120,467</u>	<u>\$162,340,454</u>	<u>(\$41,269,217)</u>	<u>\$1,191,191,704</u>

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

General Government:	
Legislative and Executive	\$17,420,202
Judicial	15,752,913
Public Works	5,574,075
Health and Safety	368,612
Social Services	5,773,281
Community Development	20,475
Total	<u>\$44,909,558</u>

During 2012, the County issued general obligation bonds in order to provide Highland Hills Village the proceeds to refinance outstanding Village debt. The Village in turn agreed to pay the County the principal and interest on the County's bonds and provide the use of the Village's Community Center for County uses. The value of the intangible asset is the amount that was provided to the Village to be placed in escrow.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The amortization schedule is as follows:

	<u>Governmental Activities</u>
2015	\$150,979
2016	150,979
2017	150,979
2018	150,979
2019	150,979
2020-2024	754,897
2025	150,980
	<u>\$1,660,772</u>

For additional information see Note 6.

Note 15 – Permissive Sales and Use Tax

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

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

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

Note 16 – Related Party Transactions

During 2014, Cuyahoga County provided \$40,024,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2014, the County paid \$36,000,000 in capital lease payment and \$9,377,137 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers From		
	General	Convention Center Hotel Construction	Other Governmental Funds
General	\$0	\$0	\$446,801
Human Services	0	0	201,000
Health and Human Services Levy	1,000,000	0	0
Global Center for Health Innovation	2,339,416	0	0
Other Governmental Funds	58,642,974	4,750,000	21,765,051
Other Enterprise Funds	314,523	0	0
Internal Service Funds	2,619,650	0	0
<i>Total Transfers</i>	<u>\$64,916,563</u>	<u>\$4,750,000</u>	<u>\$22,412,852</u>

Transfers To	Transfers From		Totals
	Internal Service Funds	Other Enterprise Funds	
General	\$4,197,118	\$420,000	\$5,063,919
Human Services	0	0	201,000
Health and Human Services Levy	0	0	1,000,000
Global Center for Health Innovation	0	0	2,339,416
Other Governmental Funds	0	646,723	85,804,748
Other Enterprise Funds	0	0	314,523
Internal Service Funds	0	0	2,619,650
<i>Total Transfers</i>	<u>\$4,197,118</u>	<u>\$1,066,723</u>	<u>\$97,343,256</u>

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

The entity wide statements reflect additional transfers between governmental activities and business type activities for the transfers of capital assets (\$2,332,670) and the transfer related to debt (\$3,040,000).

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Interfund Balances

Interfund balances at December 31, 2014, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		
	General	Human Services	Global Center for Health Innovation
General	\$0	\$0	\$0
Human Services	0	0	0
Health and Human Services Levy	0	0	0
County Board of Developmental Disabilities	0	0	0
Children Services	0	5,006,996	0
Convention Center Hotel Construction	46,709	0	0
Other Governmental Funds	0	0	762,500
Sanitary Engineer	0	0	0
Other Enterprise Funds	0	0	0
Internal Service Funds	4,607,045	0	0
Total	\$4,653,754	\$5,006,996	\$762,500

Interfund Payable	Interfund Receivable		
	Other Enterprise Funds	Internal Service Funds	Totals
General	\$102,182	\$2,453,872	\$2,556,054
Human Services	0	1,065,357	1,065,357
Health and Human Services Levy	0	111,045	111,045
County Board of Developmental Disabilities	0	592,807	592,807
Children Services	0	0	5,006,996
Convention Center Hotel Construction	0	0	46,709
Other Governmental Funds	0	484,373	1,246,873
Sanitary Engineer	0	254,087	254,087
Other Enterprise Funds	0	38,057	38,057
Internal Service Funds	0	763,295	5,370,340
Total	\$102,182	\$5,762,893	\$16,288,325

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 18 – Employee Retirement Systems

Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contributions rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2014, members in State and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement classifications exist only within the Traditional Pension Plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2014, the portion of the employer contribution allocated to health care was 2 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013 and 2012 were \$44,928,275, \$47,706,684 and \$35,615,072, respectively. For 2014, 95.05 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$1,136,927 made by the County and \$812,093 made by plan members.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

State Teachers Retirement System (STRS)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a standalone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling 888-227-7877, or by visiting the STRS Ohio web site at www.strsoh.org.

New members have a choice of three retirement plans: a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 9.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2014, plan members were required to contribute 11 percent of their annual covered salary from January 1, 2014 until June 30, 2014, and 12 percent from July 1, 2014 until December 31, 2014. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations from January 1, 2014 until June 30, 2014 and 14 percent from July 1, 2014 until December 31, 2014.

The County's required contributions to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$828,045, \$1,270,358 and \$1,227,072, respectively. The full amount has been contributed for 2014, 2013 and 2012. Contributions made to STRS Ohio for the DC and the defined contribution portion of the Combined Plans for 2014 were \$54,430 made by the County and \$42,767 made by the plan members.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 19 – Postemployment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Pension Plan, a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll, and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2014, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 2 percent. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013 and 2012 were \$7,411,139, \$3,635,984 and \$14,079,756, respectively. For 2014, 97.04 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. From January 1, 2014 until June 30, 2014, STRS Ohio allocated employer contributions equal to one percent of covered payroll to post-employment health care. From July 1, 2014 until December 30, 2014, STRS Ohio did not allocate employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2014, 2013 and 2012 were \$30,668, \$97,720 and \$94,390, respectively. The full amount has been contributed for 2014, 2013 and 2012.

Note 20 – Other Employee Benefits

Compensated Absences

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2014, the County contracted with several insurance companies for employee medical, prescription, dental and vision benefits as follows:

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

Note 21 – Conduit Debt Obligations

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

As of December 31, 2014, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$524 million, \$1.4 billion, and \$164 million, respectively.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 22 – Long-Term Debt

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

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds - Unvoted:</i>				
1993 Rock and Roll Hall of Fame Bonds	1993	2.75 - 5.65%	\$12,000,000	2018
2004 Capital Improvement Bonds	2004	2.50 - 5.25	84,490,000	2024
2005 General Obligation Refunding Bonds	2005	3.00 - 5.00	73,970,000	2020
2009 Capital Improvements Bonds	2009	1.62 - 6.03	163,825,000	2034
2012A Various Purpose Bonds	2012	1.50 - 5.00	65,728,000	2037
2012B Various Purpose Refunding Bonds	2012	1.50 - 5.00	45,577,000	2024
<i>Revenue Bonds</i>				
1992 Gateway Economic Development	1992	8.63	35,000,000	2022
2000 Sewer Improvement	2000	4.55 - 5.55	1,040,000	2020
2004 Brownfield Redevelopment Refunding Bonds	2004	1.50 - 5.10	12,880,000	2018
2005 Sewer Improvement	2005	2.00 - 3.55	4,445,000	2025
2010 Brownfield Redevelopment Bonds	2010	1.04 - 5.93	17,160,000	2030
2010 Commercial Redevelopment Bonds	2010	1.04 - 5.93	11,105,000	2030
2010 Gateway Arena Refunding Bonds	2010	1.04 - 5.03	42,070,000	2030
2010 Shaker Square Refunding Bonds	2010	1.00 - 4.12	2,800,000	2030
2010 Economic Development - GCHI	2010	1.55 - 6.20	343,350,000	2027
2013A Economic Development - Steelyard Commons	2013	0.60 - 5.25	4,205,000	2037
2013B Economic Development - Westin Hotel	2013	1.85 - 5.75	5,685,000	2042
2014A Various Purpose Sales Tax Revenue Bonds	2014	2.00 - 5.00	137,890,000	2038
2014B Western Reserve Bonds	2014	3.25 - 3.80	22,185,000	2026
2014C Medical Mart/Convention Center Refunding Bonds	2014	3.00	20,890,000	2027
<i>Certificate of Participation</i>				
2014 Convention Center Hotel	2014	3.75 - 5.00	230,885,000	2044
<i>Loans Payable</i>				
1997 Ohio Department of Development - Gateway	1997	0.00	10,000,000	2016
2006 Ohio Public Works Commission - Schaaf Bridge	2006	0.00	1,251,250	2027
2009 Ohio Department of Transportation - Crocker	2009	3.00	5,257,016	2019
<i>Bond Anticipation Notes</i>				
2011 Rock and Roll	2011	1.94	10,320,000	2015

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities				
<i>Self-Supporting Bonds Payable</i>				
2000 Sewer Improvement	2000	4.55 - 5.55%	\$1,040,000	2020
2005 Sewer Improvement	2005	2.00 - 3.55	4,445,000	2025
<i>OWDA Loans</i>				
Cuyahoga County Lab	2002	4.18	1,487,338	2016
Interceptor Sewer Construction	2002	4.18	270,471	2016
Trunk Sewer Construction	1999	4.04	1,935,141	2019
Scottish Highlands Sewer	1998	4.04	1,225,007	2018
CSO Improvements	2006	3.35	333,668	2025
Suffolk Estates Pump Station	2007	3.25	231,368	2026
Woods Pump Station	2008	3.25	612,192	2027
CSO Improvements/E 38th 40th St	2008	3.25	807,805	2027
Fitch Road Sanitary Sewer	2008	3.25	1,558,386	2027
Echo Hills WWTP Elimination	2009	3.36	1,937,877	2028
Stearns & Cook Roads Sanitary Sewer	2010	3.53	513,754	2030
Cook Mackenzie Sanitary Sewer	2010	3.52	683,099	2029
Thornapple Pump Station	2010	3.70	956,072	2029
Sewer Repairs	2011	3.25	2,144,266	2032
Fernhill Sewer Replacement	2011	2.66	1,562,868	2032
North Granger Sewer Replacement	2011	2.62	486,347	2031
Dewey Road Pump Station	2011	3.28	2,642,665	2032
Jefferson Drive Sewer Lining	2013	2.66	378,483	2032
Broadview Drill Drop & Sanitary Sewer	2014	3.37	339,138	2034
<i>OPWC Loans</i>				
Sanitary Sewerage Facilities Rehab	1995	0.00	746,824	2015
North County Trunk Sewer Improvement	1999	0.00	453,919	2019
MetroHealth Sanitary Sewer	1997	0.00	130,654	2018
Sanitary Sewer System Improvement	2010	0.00	236,210	2031

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Changes in the County's long-term obligations during the year ended December 31, 2014, consist of the following:

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Unvoted:					
1993 Rock and Roll Hall of Fame Serial Bonds	\$3,795,000	\$0	\$680,000	\$3,115,000	\$715,000
2004 Capital Improvement Serial Bonds	3,805,000	0	3,805,000	0	0
2005 General Obligation Refunding Bonds	47,325,000	0	6,520,000	40,805,000	6,820,000
Unamortized Premium	3,871,302	0	533,352	3,337,950	0
2009 Capital Improvement Bonds					
Serial Bonds	60,225,000	0	35,475,000	24,750,000	4,595,000
Building America Bonds - Serial	8,080,000	0	50,000	8,030,000	50,000
Building America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic					
Development Bonds - Serial	7,835,000	0	50,000	7,785,000	50,000
Recovery Zone Economic					
Development Bonds - Term	34,740,000	0	0	34,740,000	0
Unamortized Premium	5,768,226	0	3,287,213	2,481,013	0
2012A Various Purpose Bonds					
Serial Bonds	46,371,000	0	1,861,000	44,510,000	1,910,000
Term Bonds	17,465,000	0	0	17,465,000	0
Unamortized Premium	7,961,913	0	232,112	7,729,801	0
2012B Various Purpose Refunding Bonds					
Serial Bonds	45,349,000	0	224,000	45,125,000	4,025,000
Unamortized Premium	6,910,677	0	34,135	6,876,542	0
<i>Total General Obligation Bonds - Unvoted</i>	<u>335,242,118</u>	<u>0</u>	<u>52,751,812</u>	<u>282,490,306</u>	<u>18,165,000</u>
Revenue Bonds					
1992 Gateway Economic Development	31,500,000	0	3,500,000	28,000,000	3,500,000
2000 Sewer Improvement Bonds	0	425,000	425,000	0	0
2004 Brownfield Redevelopment Refunding Bonds	5,510,000	0	5,510,000	0	0
2005 Sewer Improvement Bonds	0	2,615,000	2,615,000	0	0
2010 Brownfield Redevelopment Bonds					
Serial Bonds	9,355,000	0	625,000	8,730,000	645,000
Term Bonds	6,000,000	0	0	6,000,000	0
2010 Commercial Redevelopment Bonds					
Serial Bonds	6,075,000	0	400,000	5,675,000	425,000
Term Bonds	3,855,000	0	0	3,855,000	0
2010 Gateway Arena Refunding Bonds	32,805,000	0	1,770,000	31,035,000	1,805,000
2010 Shaker Square Refunding Bonds					
Serial Bonds	735,000	0	65,000	670,000	70,000
Term Bonds	1,810,000	0	0	1,810,000	0
Unamortized Premium	114,304	0	2,919	111,385	0
2010 Economic Development - GCHI					
Taxable GCHI Revenue Bonds					
Serial Bonds	55,210,000	0	17,795,000	37,415,000	18,370,000
Term Bonds	31,845,000	0	0	31,845,000	0
Tax Exempt GCHI Revenue Bonds					
Recovery Zone Economic					
Development Bonds - Serial	20,000,000	0	20,000,000	0	0
Recovery Zone Facility Bonds - Serial	174,235,000	0	0	174,235,000	0
Recovery Zone Facility Bonds - Term	26,000,000	0	0	26,000,000	0
Unamortized Premium	12,666,354	0	733,502	11,932,852	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	2,945,000	0	100,000	2,845,000	115,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(58,024)	0	(1,380)	(56,644)	0

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Revenue Bonds (continued)					
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	\$2,675,000	\$0	\$0	\$2,675,000	\$0
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(113,157)	0	0	(113,157)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	0	131,505,000	0	131,505,000	65,000
Term Bonds	0	6,385,000	0	6,385,000	0
Unamortized Premium	0	18,679,044	0	18,679,044	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	0	22,185,000	0	22,185,000	0
2014C Medical Mart/Convention Center					
Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	0	20,890,000	0	20,890,000	85,000
Unamortized Discount	0	(548,989)	0	(548,989)	0
Total Revenue Bonds	427,434,477	202,135,055	53,540,041	576,029,491	25,080,000
Certificates of Participation					
2014 Convention Hotel Certificate of Participation					
Serial Bonds	0	158,760,000	0	158,760,000	0
Term Bonds	0	72,125,000	0	72,125,000	0
Unamortized Premium	0	26,430,183	0	26,430,183	0
Unamortized Discount	0	(451,125)	0	(451,125)	0
Total Certificates of Participation	0	256,864,058	0	256,864,058	0
Loans Payable					
Ohio Department of Development - Gateway	1,500,000	0	500,000	1,000,000	500,000
Ohio Public Works Commission - Schaaf Bridge	813,314	0	62,562	750,752	62,563
Ohio Department of Transportation - Crocker	3,745,266	0	636,142	3,109,124	655,369
Total Loans Payable	6,058,580	0	1,198,704	4,859,876	1,217,932
Other Long-Term Obligations:					
Bond Anticipation Notes - 2011 Rock and Roll	5,100,000	0	3,100,000	2,000,000	2,000,000
Compensated Absences	26,702,932	2,674,353	2,953,202	26,424,083	2,278,271
Capital Lease	11,829,803	75,545,977	3,037,141	84,338,639	3,898,116
Capital Lease to Component Unit	360,272,155	0	18,867,820	341,404,335	19,807,718
Total Other Long-Term Obligations	403,904,890	78,220,330	27,958,163	454,167,057	27,984,105
Total Governmental Activities	\$1,172,640,065	\$537,219,443	\$135,448,720	\$1,574,410,788	\$72,447,037
	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Business Type Activities					
Self-Supported Bonds Payable					
2000 Sewer Improvement - Spec. Assessments	\$485,000	\$0	\$485,000	\$0	\$0
2005 Sewer Improvement	3,030,000	0	2,820,000	210,000	210,000
Total Self-Supported Bonds Payable	3,515,000	0	3,305,000	210,000	210,000
Other Long-Term Obligations					
OWDA Loans					
Cuyahoga County Lab	209,852	0	102,756	107,096	107,096
Interceptor Sewer Construction	47,150	0	18,280	28,870	19,048
Trunk Sewer Construction	636,996	0	117,417	519,579	122,209
Scottish Highlands Sewer	328,913	0	77,362	251,551	80,519
CSO Improvements	190,474	0	14,851	175,623	0

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
OWDA Loans (continued)					
Suffolk Estates Pump Station	\$129,294	\$0	\$12,440	\$116,854	\$0
Woods Pump Station	417,298	0	16,049	401,249	0
CSO Improvements/East 38th 40th Street	557,029	0	23,108	533,921	0
Fitch Road Sanitary Sewer	1,130,466	0	61,454	1,069,012	0
Echo Hills Wastewater Treatment Plant Elimination	1,262,643	0	88,967	1,173,676	0
Stearns and Cook Roads Sanitary Sewer	424,382	0	16,480	407,902	0
Cook Mackenzie Sanitary Sewer	495,341	0	25,678	469,663	0
Thornapple Pump Station	693,407	0	36,991	656,416	0
Sewer Repairs	1,973,992	0	83,400	1,890,592	0
Fernhill Sewer Replacement	1,424,524	0	63,192	1,361,332	0
North Granger Sewer Replacement	317,586	0	20,040	297,546	0
Dewey Road Pump Station	2,094,075	0	101,189	1,992,886	0
HSTS Repair/Replacement Program	0	161,894	161,894	0	0
Jefferson Drive Sewer Lining	232,703	0	15,142	217,561	0
Broadview Drill Drop & Sanitary Sewer	0	238,561	12,118	226,443	0
<i>Total OWDA Loans</i>	<u>12,566,125</u>	<u>400,455</u>	<u>1,068,808</u>	<u>11,897,772</u>	<u>328,872</u>
OPWC Loans					
Sanitary Sewerage Facilities Rehab	37,340	0	37,340	0	0
North County Trunk Sewer Improvement	124,827	0	22,696	102,131	22,696
MetroHealth Sanitary Sewer	29,399	0	6,532	22,867	6,533
Sanitary Sewer System Improvement	206,685	0	11,810	194,875	11,811
<i>Total OPWC Loans</i>	<u>398,251</u>	<u>0</u>	<u>78,378</u>	<u>319,873</u>	<u>41,040</u>
Other Long-Term Obligations					
Compensated Absences	505,906	89,585	60,278	535,213	46,342
<i>Total Business-Type Activities</i>	<u>\$16,985,282</u>	<u>\$490,040</u>	<u>\$4,512,464</u>	<u>\$12,962,858</u>	<u>\$626,254</u>

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

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

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

In March 2006, the County Commissioners authorized by resolution a loan in the amount of \$8.25 million from ODOT of which \$3.6 million was borrowed in 2009, and another \$1.6 million was borrowed in 2010. The loans are provided through the State Infrastructure Bank fund, which are federal funds, to be used for road and bridge improvements. Both loans carry a 0 percent interest rate for the first 12 months and a 3

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

percent rate thereafter, for 10 years. In August 2005, the County Commissioners by resolution accepted a grant/loan from the Ohio Public Works Commission (Issue I) in the amount of \$2.5 million split evenly between a grant and a loan. This loan carries a 0 percent interest rate for 20 years. The County pledged its motor vehicle license tax as the source of repayment for all loans. In the event that the motor vehicle license tax would fail to pay the loans, payment would be made by any general tax revenues collected in the general fund.

During 2009, the County issued \$163,825,000 in Capital Improvement Bonds. The issue consisted of tax exempt serial bonds, Build America Bonds (BABs) and Recovery Zone Economic Development Bonds (RZEDBs). As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs and RZEDBs. Under Section 6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The County refunded a portion of the tax exempt serial bonds in 2014.

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Extraordinary Optional Redemption The 2010 Economic Development – GCHI Revenue Bonds Recovery Zone Economic Development Bonds are subject extraordinary optional redemption prior to maturity, by and at the sole option of the County, in whole or in part on any date, in the amount of \$5,000 or any integral multiple thereof, at par (plus accrued interest to the redemption date) in the event that the government of the United States of America evidences in the sole judgment of the County Administrator by action or failure to act that it will not provide for Direct Payments to be made to the County in an amount greater than or equal to 45 percent of the interest payable on those Bonds on any interest payment date.

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

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

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

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

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

During 2014, the County transferred \$425,000 of the 2000 Sewer Improvement Bonds and \$2,615,000 of the 2005 Sewer Improvement Bonds to governmental activities. On December 17, 2014, the County issued \$137,890,000 in Various Purpose Sales Tax Revenue bonds for construction and improvements of various County buildings, to refund bonds previously issued in fiscal year 2009 for capital improvements and 2000 and 2005 for sewer improvements and to pay costs of issuance and capitalized interest on the Series 2014 bonds. The revenue bonds include serial and term bonds in the amounts of \$131,505,000 and \$6,385,000. The bonds were issued with interest rates varying from 2 to 5 percent. The bonds were sold at a premium of \$18,679,044. The bonds were issued for a twenty-four year period with final maturity during 2038. The bonds will be retired through the debt service fund.

	2009 Capital Improvement Serial Bonds	2000 Sewer Improvement Bonds	2005 Sewer Improvement Bonds	Total Bonds
Outstanding at December 31, 2013	\$60,225,000	\$485,000	\$3,030,000	\$63,740,000
Amount Refunded	(30,995,000)	(425,000)	(2,615,000)	(34,035,000)
Principal Payment on Non-Refunded Portion	(4,480,000)	(60,000)	(205,000)	(4,745,000)
Outstanding at December 31, 2014	\$24,750,000	\$0	\$210,000	\$24,960,000

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Net proceeds of \$39,324,064 were deposited in an irrevocable trust with an escrow agent to partially refund the 2009 capital improvement bonds, 2000 sewer improvement bonds and 2005 sewer improvement bonds. As a result, \$34,035,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. On December 31, 2014, \$33,610,000 of the defeased bonds are still outstanding.

2009 Capital Improvement Serial Bonds	
Serial Bonds	\$55,745,000
Premium on Bonds	3,107,030
Total 2009 Capital Improvement Serial Bonds	58,852,030
2000 Sewer Improvement Bonds	425,000
2005 Sewer Improvement Bonds	2,825,000
Total Bonds	62,102,030
Non-refunded Portion of Bonds	(24,960,000)
Payment to Refunded Bond Escrow Agent - Other Financing Use	(39,324,064)
2014A Various Purpose Sales Tax Accounting Loss	(\$2,182,034)

Although the refunding will result in the recognition of an accounting loss of \$2,182,034, the County in effect decreased its aggregated debt service payments by \$2,074,437 over the next ten years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$1,740,491.

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

2010 Recovery Zone Economic Development Bonds - Serial	
Outstanding at December 31, 2013	\$20,000,000
Amount Refunded	<u>(20,000,000)</u>
Outstanding at December 31, 2014	<u><u>\$0</u></u>

Net proceeds of \$20,096,445 (including a \$548,989 discount and after payment of \$244,566 in issuance costs) were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2010 medical mart revenue bonds. As a result, \$20,000,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements.

2010 Economic Development - Medical Mart	
Recovery Zone Economic Development Bonds - Serial	\$20,000,000
Payment to Refunded Bond Escrow Agent	<u>(20,096,445)</u>
2010 Economic Development - Medical Mart Accounting Loss	<u><u>(\$96,445)</u></u>

Although the refunding will result in the recognition of an accounting loss of \$96,445, the County in effect decreased its aggregated debt service payments by \$540,945 over the next ten years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$454,190.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Year	\$20,890,000
2015	\$85,000
2016	55,000
2017	60,000
2018	60,000
2019	60,000
2020	65,000
2021	65,000
2022	70,000
2023	70,000
2024	70,000
2025	75,000
2026	75,000
Total	\$810,000
<i>Stated Maturity</i>	<i>12/1/2027</i>

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

	Outstanding 12/31/14
CSO Improvements	\$175,623
Suffolk Estates Pump Station	116,854
Woods Pump Station	401,249
CSO Improvements/East 38th 40th Street	533,921
Fitch Road Sanitary Sewer	1,069,012
Echo Hills Wastewater Treatment Plant Elimination	1,173,676
Stearns and Cook Roads Sanitary Sewer	407,902
Cook Mackenzie Sanitary Sewer	469,663
Thornapple Pump Station	656,416
Sewer Repairs	1,890,592
Fernhill Sewer Replacement	1,361,332
North Granger Sewer Replacement	297,546
Dewey Road Pump Station	1,992,886
Jefferson Drive Sewer	217,561
Broadview Drill Drop & Sanitary Sewer	226,443
<i>Totals</i>	<u><u>\$10,990,676</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

The amount of debt outstanding for principal and interest as of December 31, 2014, is \$32,239,175. The issuance consists of three separate term bonds that mature in October 2024, October 2033 and April 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent.

The guarantee of the County secures the payment of scheduled bond principal and interest payments. The guarantee is subject to annual appropriation by the County. If the County does not appropriate the funds for any given year the County’s guaranty is considered terminated. The County has appropriated funds for 2014 and 2015 that meet the requirements for the issuer guaranty. As consideration for the County’s guaranty, two additional guarantees were issued (the Wolstein Issuer Guaranty and the Wolstein Trustee Guaranty). If the County is required to exercise its guaranty and certain debt funding levels are not met with the Trustee, the County may collect payment via the Wolstein Issuer Guaranty and/or the Wolstein Trustee Guaranty agreements.

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

The effects of the debt limitations described above at December 31, 2014, are an overall debt margin of \$582,012,113; and an unvoted debt margin of \$168,089,492.

Principal and interest requirements to retire the County’s long-term obligations outstanding at December 31, 2014, are as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Governmental Activities

	General Obligation Bonds		Revenue Bonds		Taxable Economic Development Revenue Bonds	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$18,065,000	\$7,523,792	\$24,880,000	\$13,914,017	\$115,000	\$1,206,026
2016	17,710,000	6,825,544	26,085,000	13,120,088	115,000	1,239,913
2017	18,505,000	6,034,634	22,570,000	11,909,308	240,000	1,238,592
2018	19,375,000	5,194,183	23,755,000	10,698,676	240,000	1,234,390
2019	19,385,000	4,365,518	9,230,000	9,417,977	240,000	1,229,232
2020-2024	43,285,000	12,425,630	105,215,000	36,220,516	11,840,000	5,964,350
2025-2029	12,950,000	6,756,500	42,190,000	23,641,177	13,310,000	2,350,004
2030-2034	15,600,000	4,002,300	39,000,000	14,030,475	2,055,000	1,391,758
2035-2039	10,895,000	883,000	0	4,073,150	2,400,000	773,826
2040-2042	0	0	0	0	1,420,000	188,600
Total	\$175,770,000	\$54,011,101	\$292,925,000	\$137,025,384	\$31,975,000	\$16,816,691

	Recovery Zone Facility Bonds		Loans		Notes	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$0	\$9,999,156	\$1,217,932	\$88,395	\$2,000,000	\$38,800
2016	0	9,999,156	1,237,741	68,586	0	0
2017	0	9,999,156	758,147	48,180	0	0
2018	0	9,999,156	779,170	27,155	0	0
2019	15,900,000	9,999,156	428,947	5,496	0	0
2020-2024	118,200,000	34,777,030	312,813	0	0	0
2025-2027	66,135,000	5,660,062	125,126	0	0	0
Total	\$200,235,000	\$90,432,872	\$4,859,876	\$237,812	\$2,000,000	\$38,800

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
2015	\$50,000	\$2,552,415	\$50,000	\$2,552,415	(\$2,038,254)	\$3,166,576
2016	50,000	2,550,774	50,000	2,550,774	(2,036,940)	3,164,608
2017	50,000	2,548,863	50,000	2,548,863	(2,035,412)	3,162,314
2018	50,000	2,546,667	50,000	2,546,667	(2,033,656)	3,159,678
2019	50,000	2,544,371	55,000	2,544,371	(2,031,818)	3,161,924
2020-2024	255,000	12,684,325	270,000	12,684,325	(10,129,202)	15,764,448
2025-2029	19,170,000	10,530,138	19,730,000	10,530,138	(8,409,091)	51,551,185
2030-2034	22,850,000	4,295,303	23,515,000	4,295,303	(3,430,148)	51,525,458
Total	\$42,525,000	\$40,252,856	\$43,770,000	\$40,252,856	(\$32,144,521)	\$134,656,191

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Tax-Exempt Economic Development			
	Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
2015	\$85,000	\$598,847	\$0	\$11,008,344
2016	55,000	624,150	0	11,008,344
2017	60,000	622,500	9,300,000	11,008,344
2018	60,000	620,700	10,200,000	10,543,344
2019	60,000	618,900	10,700,000	10,033,344
2020-2024	340,000	3,065,550	62,140,000	41,580,970
2025-2029	20,230,000	1,813,950	65,150,000	24,412,970
2030-2034	0	0	18,645,000	14,271,532
2035-2039	0	0	23,725,000	10,002,062
2040-2044	0	0	31,025,000	4,204,375
Total	\$20,890,000	\$7,964,597	\$230,885,000	\$148,073,629

Business-Type Activities

	General Obligation Bonds		OWDA Loans		OPWC
	Principal	Interest	Principal	Interest	Loan
2015	\$210,000	\$8,400	\$328,872	\$33,500	\$41,040
2016	0	0	220,823	21,058	41,039
2017	0	0	219,613	12,241	41,041
2018	0	0	137,788	4,189	37,773
2019	0	0	0	0	23,158
2020-2024	0	0	0	0	59,052
2025-2029	0	0	0	0	59,054
2030-2031	0	0	0	0	17,716
Total	\$210,000	\$8,400	\$907,096	\$70,988	\$319,873

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Voya Employee Benefits. Incurred but not reported claims of \$5,592,351 have been accrued as a liability based on a review of January through March 2015 billings provided by the County Fiscal Officer's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2013 and 2014 were as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2013	\$4,820,283	\$30,897,183	\$30,015,303	\$5,702,163
2014	5,702,163	71,195,788	71,305,600	5,592,351

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2014, the County contracted with several insurance companies for insurance coverage as follows:

Company/Type of Insurance	Coverage
Fireman's Fund Insurance Company Property Insurance	\$1,000,000,000
Travelers Casualty & Surety Company of America	1,000,000
Darwin National Assurance	
Workforce Investment Board	
Directors and Officers	1,000,000
Lloyd's London	
Force-Placed Builder's Risk Liability	1,000,000
Property	100,000
Darwin National Assurance Company	
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections Liability	1,000,000
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	500,000
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	150,000
Lexington Insurance Company	
Condemnation Insurance for Corporate Headquarters	69,240,800
Fireman's Fund Insurance Company Property Insurance	423,000,000
AIG Property Casualty Insurance Agency, Inc.	
Pollution Insurance for Cleveland Convention Center Hotel	5,000,000
Zurich Steadfast Insurance	
OPPI Insurance for Cleveland Convention Center Hotel	15,000,000
Hartford Insurance Company	
Builder's Risk Insurance for Cleveland Convention Center Hotel	214,300,000
Commerce and Industry/Chartis	
Aviation Insurance	5,000,000
Markel Evanston	
Jail Medical Insurance - per occurrence	3,000,000
Aggregate	5,000,000

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Workers' Compensation

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2014 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2014. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$9,891,952 have been accrued as a liability at December 31, 2014, based on an estimate by the County Fiscal Officer's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2014, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2013 and 2014 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2012	\$9,663,761	\$3,335,762	\$2,986,158	\$10,013,365
2013	10,013,365	2,338,694	2,460,107	9,891,952

Note 24 – Leases

Operating Leases

The County is the lessee in 39 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2014 totaled \$6,672,947. The terms of all of these agreements are for ten years or less.

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2014:

Year Ending December 31,	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
2015	\$4,691,162	\$58,008	\$100,000	\$4,849,170
2016	2,747,397	58,008	100,000	2,905,405
2017	1,697,487	53,174	100,000	1,850,661
2018	1,611,188	0	100,000	1,711,188
2019	1,360,298	0	100,000	1,460,298
2020	260,086	0	100,000	360,086
Total minimum lease payments	<u>\$12,367,618</u>	<u>\$169,190</u>	<u>\$600,000</u>	<u>\$13,136,808</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital Leases

The County has entered into several lease agreements for various purposes. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The leases have been capitalized in the amount of \$588,297,950, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$51,251,307
Building	564,452,065
Equipment	213,078
Total Original Cost	615,916,450
Less: Accumulated Depreciation	(27,618,500)
Total Book Value as of December 31, 2014	\$588,297,950

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

Year Ending December 31,	Governmental Funds
2015	\$42,517,524
2016	44,368,564
2017	41,390,309
2018	40,370,890
2019	40,314,265
2020-2024	202,871,922
2025-2029	124,228,610
2030-2034	27,790,387
2035-2039	30,682,833
2040	3,222,584
Total	597,757,888
Less: Amount Representing Interest	(172,014,914)
Present Value of Net Minimum Lease Payments	\$425,742,974

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 25 – Related Organizations

Cuyahoga County Public Library (the Library)

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

Cleveland Metropolitan Park District (the District)

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

Cuyahoga County Arts and Culture District (the District)

The District receives its funding from a voted thirty-cent tax upon a pack of cigarettes. The tax was approved in November 2006 and was effective February 2007 for period of ten years. The District is responsible for granting the tax proceeds to support the operating or capital expenses of arts or cultural organizations. The District is a legally separate organization that began operating in 2007. The County does appoint the voting majority of the Board of the District but is not able to impose its will. The District provides no financial benefit to or burden on the County.

Cuyahoga County Land Bank (the Land Bank)

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

Cuyahoga Community College (the College)

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 26 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 44 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2014, the County contributed \$165,637.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Cuyahoga, Ashtabula, Columbiana, Geauga, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is composed of the superintendents of the Board of Developmental Disabilities of each participating county. Each participant's degree of control is limited to its representation on the Board. N.E.O.N. adopts its own budget, authorizes expenditures, and hires and fires its own staff. During 2014, N.E.O.N. received funds from various sources and generates additional revenue from providing services such as MUI investigative services, provider compliance reviews, independent provider training, satisfaction survey mailings, service and support administration and family support program administration. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2014, the County contributed \$2,819,213.

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the Board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2014, the County did not make a contribution.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The County, Gateway and Destination Cleveland (formerly the Convention and Visitors Bureau of Greater Cleveland) entered into a cooperative agreement on September 15, 1992, which included a provision that allowed a credit to be given to Gateway for the incremental amount Destination Cleveland receives from the County Transient Occupancy Tax to use as payment to the County for the bonds issued. This agreement was amended on December 22, 1998, to redefine the annual incremental credit and to provide for the deposit by Destination Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

Western Reserve Area Agency on Aging (Area Agency)

Area Agency is responsible for planning, coordinating and administering State and federal funded programs and services for older adults. It is one of twelve regional area agencies on aging designated by the Ohio Department of Aging as authorized by the federal Older Americans Act. The eighteen-member board consists of four members appointed by Cuyahoga County, one member apiece appointed by the Counties of Geauga, Medina, Lake and Lorain and ten at large appointees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2014, the County did not make a contribution.

Cleveland-Cuyahoga County Port Authority (Port Authority)

The Port Authority was created under the Ohio Revised Code. The Port Authority conducts port operations and economic development activities. The nine-member Board of Directors consists of three appointed by the Cuyahoga County Executive and six appointed by the City of Cleveland. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2014, the County contributed \$95,182.

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2014. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Northeast Ohio Regional Sewer District (District)

The District, a political subdivision of the State of Ohio, was created by Order of the Cuyahoga County Court of Common Pleas and commenced operations on July 18, 1972, under statutory provisions of the Ohio Revised Code. The District provides wastewater treatment and interceptor sewer facilities for the region composed of the City of Cleveland and 61 suburban communities. The District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") composed of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-district with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board. The annual budget is submitted to Cuyahoga County for informational purposes only and does not require its approval. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the District including budgeting, appropriating, contracting and designating management. In 2014, the County did not make a contribution.

Note 27 – Significant Commitments

Encumbrances

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

Governmental Funds:	
General	\$22,907,161
Human Services	40,234,078
Health and Human Services Levy	8,143,732
County Board of Developmental Disabilities	5,786,197
Children Services	20,017,012
Convention Center Hotel Construction	9,786,714
Other Governmental Funds	<u>117,690,100</u>
Total Governmental Funds	<u>224,564,994</u>
Proprietary Funds:	
Sanitary Sewer	7,567,180
Other Enterprise Funds	490,578
Internal Service Funds	<u>13,628,484</u>
Total Proprietary Funds	<u>21,686,242</u>
Total	<u><u>\$246,251,236</u></u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Contractual Commitments

At December 31, 2014, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Road and Bridge Projects			
Bellair Road Bridge #24	\$2,279,945	\$98,704	\$2,181,241
Belvoir Boulevard	3,614,497	3,047,424	567,073
Columbus Lift Bridge	30,323,619	29,691,921	631,698
East 105th and MLK Boulevard	6,957,015	6,301,821	655,194
Highland Road	2,769,416	2,410,113	359,303
Ridge Road	8,309,354	6,163,389	2,145,965
Rockside Road	3,936,910	3,784,350	152,560
Snow Road	5,191,490	4,929,864	261,626
VanAken and Warrensville Center Road	8,372,654	3,235,573	5,137,081
Total Road and Bridge Projects	71,754,900	59,663,159	12,091,741
Sanitary Sewer Projects			
East 105th and MLK Boulevard	2,744,045	2,743,639	406
Broadview Drill Drop	322,989	251,481	71,508
Emergency Repairs	3,090,235	2,086,137	1,004,098
Jetting and TV	1,670,690	169,305	1,501,385
Noble Road	2,430,452	989,687	1,440,765
Total Sanitary Sewer Projects	10,258,411	6,240,249	4,018,162
Convention Center Hotel Project	228,891,823	51,573,635	177,318,188
Total Contractual Commitments	\$310,905,134	\$117,477,043	\$193,428,091

\$16,612,499 of the remaining commitment amounts were encumbered at year end.

Note 28 – Subsequent Events

Loan Issuances

On April 14, 2015, Council passed Resolution R2015-0061, authorizing a loan application to Ohio Environmental Protection Agency Water Pollution Control Loan Fund in the amount of \$1,875,000 for a new sanitary sewer structure located in Olmsted Township.

On May 12, 2015, Council passed Resolution R2015-0081, authorizing an Economic Development Fund Accelerated Growth Loan in the amount not-to-exceed \$905,000 to 3550 West Market St., LLC for assistance to purchase property located at 9200 Noble Park Drive, Brecksville.

On June 9, 2015, Council passed Ordinance O2015-0008 which repealed the Cuyahoga County Savings Account program and required an orderly winding down of the program for program participants.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Note 29 – The MetroHealth System (Dollars in Thousands)

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

Significant Accounting Policies

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

The System is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Until 2010, members of the Board were jointly appointed by the Board of County Commissioners of the County, and the senior judges of the probate and Common Pleas Courts of the County. Effective January 2011, the County voters established a new form of government by charter (the Charter). Under the Charter, future members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. In order to support the general operations of the System, the County approved funding of \$40,024 for 2014. The County has also approved an appropriation of approximately \$40,000 for 2015. The System is exempt from federal income taxes as a governmental entity.

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

Metrohealth Foundation, Inc. The Metrohealth Foundation, Inc. (the "Foundation") is a legally separate entity. The Foundation is a not-for-profit organization supporting the System. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the System in support of its programs. Although the System does not control the timing or the amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to support the activities of the System. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the System, it is considered a component unit of the System. Complete financial statements of the Foundation can be obtained by writing to the MetroHealth Foundation, 2500 MetroHealth Drive, Cleveland, Ohio 44109.

In addition, MHS Holdings LLC and MHS Purchasing LLC are presented as a blended entity component unit whose financial activity is included with the activities of the System. The System owns 99 percent of MHS Holdings LLC and is the sole member of MHS Purchasing LLC. Although these entities are legally separate from the System, they are reported as if they were part of the System because their sole purpose is to acquire and own investment interests for the System.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Basis of Accounting The System reports only business-type activities, which require the following financial statements and management discussion and analysis:

- Management's discussion and analysis
- Basic financial statements including a statement of net position, statement of activities and statement of cash flows, for the System as a whole
- Notes to the Financial Statements

The System is accounted for as a proprietary fund (enterprise fund) using the flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the System's operations are included on the statement of net position. Revenue is recognized in the period in which it is earned and expenses are recognized in the period in which incurred.

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

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and all liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Statement of Activities The System recognizes as operating revenues those transactions that are major or central to the provision of health care services. Operating revenues include those revenues received for direct patient care, grants received from organizations as reimbursement for patient care, and other incidental revenue associated with patient care. Operating expenses include those costs associated with providing patient care including costs of professional care, operating the hospital facilities, administrative expenses, and depreciation and amortization. Nonoperating revenues include County funding, investment income and special purpose grants and donations, primarily research. Nonoperating expenses include interest expense and expenses from special purpose funds for research-related activities.

Net Patient Service Revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Net patient service revenue is reported net of the provision for uncollectible accounts of \$41,439 in 2014.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

The System is reimbursed at tentative rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare and Medicaid fiscal intermediaries. The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts accrued at interim and final settlements are reported in the statement of activities in the year of settlement. The System recorded favorable adjustments to net patient revenue of \$8,091 in 2014 due to prior year retroactive adjustments to amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 28 percent and 38 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2014. Medicaid revenue in 2013 included revenue from the MetroHealth Care Plus (MHCP) program (see discussion below). Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements.

Effective February 5, 2013, the System was notified by the Ohio Department of Medicaid that it was approved as a subgrantee of the 1115 Medicaid Waiver program called MetroHealth Care Plus (MHCP). MHCP was a pilot program that essentially served as an early expansion of Medicaid in Cuyahoga County. MHCP was the only 1115 Waiver program in the State of Ohio. Services provided under MHCP were reimbursed on a cost basis and recognized as net patient service revenue and services provided by entities outside of MetroHealth were recognized as purchased services in the statement of activities.

Enrollment in the MHCP program was capped at 30,000 patients and as of December 31, 2013, the enrollment in the program was 28,260. The System recognized approximately \$70,000 in Federal Medicaid dollars related to MHCP as net patient service revenue in 2013. MHCP was terminated in April 2014 and all participants meeting Medicaid eligibility were retroactively converted to Medicaid with an effective date of January 1, 2014. The System recognized net patient service revenue of approximately \$970 in 2014 for the remaining MHCP participants converted to Medicaid. At the end of 2014, the System had an amount payable of \$1,326 related to the program that is included in estimated amounts due to third-party payors in the statement of net position.

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

Upper Payment Limit In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Systems (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). This program provides access to available federal funding up to 100 percent of the Medicare upper payment limits

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. At December 31, 2014, \$15,829 was due to the System and recorded on the statement of net position in other receivables. The amount recorded in net patient service revenue for UPL by the System was \$41,476 in 2014. The State of Ohio discontinued the Program's required contributing match for participants as of June 30, 2009. Effective July 1, 2009, the State began assessing a franchise fee to hospitals to fund healthcare programs, including the UPL program. The System incurred a franchise fee expense of \$11,087 in 2014 and recorded the amount as an operating expense in the other expenses category in the statement of revenues, expenses, and change in net position. The System's franchise fee liability payable to the State of Ohio at December 31, 2014, was \$5,856 and is recorded on the statement of net position in other current liabilities.

Disproportionate Share As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs as a result of this status totaling \$27,414 in 2014. These amounts are included in net patient services revenue and Hospital Care Assurance (HCAP) revenue of \$24,140 in 2014, reduced by HCAP assessments paid by the System of \$4,032 in 2014. At December 31, 2014, the System had a receivable of \$24,140 and a payable amount of \$3,864. The receivable and payable are included in other receivables and other current liabilities, respectively, in the statement of net position.

Charity Care Throughout the admission, billing and collection processes, certain patients are identified by the System as qualifying for charity care. The System provides care to these patients without charge or at amounts less than its established rates. The charges foregone for charity care provided by the System, totaling \$126,439, which represents 4.9 percent of gross charges in 2014, are not reported as revenue. The System accepts certain indigent Ohio residents and all residents from the County regardless of their ability to pay. The decrease in charges foregone for charity in 2014 is due primarily to changes in Ohio's Medicaid program in 2014, where additional residents now meet eligibility requirements.

Medicare and Medicaid Electronic Health Records (EHR) Incentive Programs The American Recovery and Reinvestment Act of 2009 provides for Medicare and Medicaid Incentive Programs beginning in Federal fiscal year 2011 for eligible hospitals and professionals that are meaningful users of certified EHR technology, as defined by the Federal Register. The System has implemented certified EHR technology that has enabled it to demonstrate its meaningful use and to qualify for the incentive programs. Incentive payments received for both the Medicare and Medicaid EHR incentive programs are estimates based upon data from prior year's cost reports. Final settlements are determined after the submission of the current annual cost reports and subsequent audits by the fiscal intermediary. Incentive payments received for the professional programs are set by CMS. The hospital EHR Incentive Programs will continue through 2015, while the professional incentive programs continue through 2021. Beginning in 2015, hospitals and professionals that are not meaningful users or certified users of EHR technology will be subject to reduced Medicare and Medicaid payments. The System accounts for EHR incentive funds using the grant accounting model. Under this model, the System records EHR incentive revenue when it is reasonably assured that it will meet the meaningful use criteria for the required reporting period and that the grant will be received. EHR Incentive funds are included in other revenue in the accompanying statement of activities and related receivables and payables are included in other receivables and in estimated amounts due to third-party payors, respectively, the accompanying statement of net position.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The System successfully registered for the hospital Medicare EHR Incentive Program and first completed the attestation process on September 6, 2012, after demonstrating the ninety days of continuous use as a meaningful user. For the year ended December 31, 2014, the System recorded Medicare EHR revenue of \$1,085. At December 31, 2014, the related receivable is \$1,085.

The System successfully registered for the hospital Ohio Medicaid EHR Incentive Program and first completed the attestation process in July, 2011. For the year ended December 31, 2014, the System has recorded \$255 for Medicaid EHR incentive. At December 31, 2014, the related receivable is \$0. At December 31, 2014, the related payable is \$619.

The System successfully registered its professionals, on an individual basis, for the professional Ohio Medicare EHR Incentive Program and completed the first attestation process at various points during 2012. During the year ended December 31, 2014, the System recorded Medicare EHR revenue of \$46. At December 31, 2014, the related receivable for Medicare EHR is \$128.

The System successfully registered its professionals, on an individual basis, for the professional Ohio Medicaid EHR Incentive Program and completed the first attestation process at various points during 2011. During the year ended December 31, 2014, the System recorded \$5,349 for Medicaid EHR incentive. At December 31, 2014, the related receivable for Medicaid EHR is \$866.

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

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

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

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

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

The net realized loss on investments of \$758 in 2014 is the difference between the proceeds received and the amortized cost of investments sold and is included in net investment income in the statement of activities.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

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

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

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

The asset and accumulated depreciation are removed from the related accounts when the asset is disposed. Any income or loss resulting from this disposal is recorded in the statement of activities.

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

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

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Bond Discounts Amortization expense related to bond discounts was \$18 in 2014. These amounts are included in interest expense in the statement of activities. Accounting guidance requires amounts to be amortized utilizing the effective interest method. The difference between the two amortization methods is immaterial to the financial statements.

Cost of Borrowing Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the cost of acquiring those assets. Capitalized interest of \$884 was recorded in construction in progress as opposed to interest expense for 2014. Construction in progress is transferred to capital assets when assets are substantially completed and amortization of capitalized interest is accounted for in the same manner as other components of assets cost and included in depreciation expense.

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

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

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

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

Reclassifications Certain reclassifications of 2013 amounts have been made to conform to the 2014 presentation.

In addition, the Foundation had a policy whereby unrealized gains and losses from endowed investments were maintained as permanently restricted unless the fair value of permanently restricted net position fell below corpus. Based upon the provisions of the Uniform Prudent Management of Institutional Funds Acts (UPMIFA), management made a determination that the cumulative unrealized gains reflected within permanently restricted net position should be reclassified from permanently restricted to temporarily restricted net position. As result, \$386 and \$1,540 in unrealized gains were reclassified from permanently restricted to temporarily restricted net position as of January 1, 2013, and December 31, 2013, respectively.

In addition, \$38 in contributions were reclassified from temporarily restricted to permanently restricted gifts for the year ended December 31, 2013, due to new information received by management.

Deposits and Investments

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Custodial Credit Risk Custodial credit risk is the risk that, in the event of bank failure, the System’s deposits might not be recovered. The FDIC insurance through December 31, 2014, for funds held in interest bearing accounts is \$250 per depositor per category of legal ownership. Ohio Revised Code requires that deposits in excess of FDIC insured amounts are collateralized. The System’s investment policy does not address custodial credit risk.

The System’s bank deposits at December 31, 2014, totaled \$60,071 and were subject to the following categories of custodial risk:

	2014
Uncollateralized	\$59,529
Collateralized with securities held by the pledging institution's trust department, but not in the System's name	42
Total amount subject to custodial risk	59,571
Amount insured	500
Total bank balances	\$60,071

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

- Securities and obligations of the US Treasury and other federal agencies or instrumentalities.
- Time certificates of deposit or savings accounts and deposit accounts.
- Municipal and state bonds
- No-loan money market mutual funds investing in items listed above.
- Commercial paper that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the Ohio Revised Code and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two nationally recognized standard rating services (NRSRS) and is rated in the highest classification and the entity has assets exceeding five hundred million dollars, and total combined investments in commercial paper and bankers acceptances does not exceed 25 percent of the System’s average aggregate investment portfolio.
- Bankers acceptances that mature no later than 180 days from purchase, the obligations are eligible for purchase by the Federal Reserve System, the issuer has a minimum “AA” long-term debt rating by a majority of NRSRS agencies and any single obligation will not exceed 5 percent of the System’s total average portfolio, and the total combined investments in bankers acceptances and commercial paper does not exceed 25 percent of the System’s average aggregate investment portfolio.
- Notes issued by corporations incorporated in the United States and operating in the United States and the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase and cannot exceed 15 percent of the System’s total average portfolio.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

- No load money market mutual funds rated in the highest category at the time of purchase by at least one NRSRS and consisting exclusively of obligations in the US Treasury and other federal agencies or instrumentalities and commercial paper listed above.

Derivative instruments In previous periods, the System entered into two separate and distinct interest rate swap agreements (Swaps) with two counter-parties. The Swaps have notional amounts, maturity schedules and other features that match the System’s two series of underlying variable rate bonds. The Swaps obligate the System to make fixed rate payments to the counter-parties and obligate the counter-parties to make variable-rate payments to the System. The Swaps are accounted for as “investments” on the System’s financial statements pursuant to GASB 53. However, the Swaps were intended, and in fact function, as risk management instruments for current obligations of the System. Consequently, the System does not consider them to be subject to the requirements of the System’s investment policy.

As of December 31, 2014, the fair values of the System’s investments and their ratings by Standard & Poor’s were as follows:

	2014	Investment Maturities		Rating
		Less than 1 Year	1 - 5 Years	
U.S. Government Agencies	\$272,074	\$53,894	\$218,180	AA+
Federal National Mortgage Association and Federal Home Loan Mortgage Corporation (Federal Pools)	19	0	19	AA+
Commercial Paper	35,984	35,984	0	A-1
Corporate Bonds	19,355	19,355	0	AAA
Total Investments	\$327,432	\$109,233	\$218,199	

Deposits totaling \$55,513 are included in investments on the statement of net position at December 31, 2014.

The System’s carrying amounts of deposits and investments at December 31, 2014, are as follows:

	2014
Deposits	\$60,176
Investments	327,432
Totals	\$387,608

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

Interest Rate Risk The System’s investment policies limit investment portfolios to maturities of five years or less. All of the System’s investments at December 2014 have effective maturity dates of less than five years.

Credit Risk The federal mortgage pools are investments that were made according to policy at the time.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System’s investment policy does not address custodial credit risk. The System is not exposed to custodial credit risk as it relates to its investment portfolio.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Concentration of Credit Risk Concentration of credit risk is the risk of loss attributable to the magnitude of investments in any single issuer. The System holds 37 percent of its portfolio in Federal National Mortgage Association (Fannie Mae) issues, 21 percent in Federal Home Loan Mortgage Corporation (Freddie Mac) issues, 6 percent in Federal Farm Credit Bank issues and 5 percent in US Bank commercial paper.

The Foundation As of December 31, 2014, the fair values of the Foundation's investments were as follows:

	2014
Exchange Traded Funds	\$3,126
Money Market Funds	2,762
Pooled Investment Fund	1,839
Mutual Funds	31,656
Common Stock	24
Limited Partnership Interest	1,333
Total Investments	\$40,740

The Foundation's net investment income for the year ended December 31, 2014, consisted of the following:

	2014
Interest and Dividends	\$1,252
Net Realized Gains	739
Net Change in Unrealized Gains	86
Less Investment Management Fees	(83)
Net Investment Income	\$1,994

The Foundation's investments had cumulative unrealized gains of \$6,464 and cumulative unrealized losses of \$131 at December 31, 2014.

Capital Assets

The following table summarizes changes in the capital assets of the System for the years ended December 31, 2014:

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<i>Nondepreciable Capital Assets</i>				
Land	\$10,499	\$64	\$0	\$10,563
Construction in Progress	17,276	41,409	(35,225)	23,460
<i>Total Nondepreciable Capital Assets</i>	\$27,775	\$41,473	(\$35,225)	\$34,023

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
<i>Depreciable Capital Assets</i>				
Land Improvements	\$12,898	\$0	\$0	\$12,898
Buildings and Fixed Equipment	566,526	7,120	(20)	573,626
Equipment	340,115	26,945	(881)	366,179
<i>Total Depreciable Capital Assets</i>	<u>919,539</u>	<u>34,065</u>	<u>(901)</u>	<u>952,703</u>
<i>Total Capital Assets</i>	<u>947,314</u>	<u>75,538</u>	<u>(36,126)</u>	<u>986,726</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(8,242)	(541)	0	(8,783)
Buildings and Fixed Equipment	(391,983)	(15,965)	20	(407,928)
Equipment	(261,030)	(20,341)	816	(280,555)
<i>Total Accumulated Depreciation</i>	<u>(661,255)</u>	<u>(36,847)</u>	<u>836</u>	<u>(697,266)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>258,284</u>	<u>(2,782)</u>	<u>(65)</u>	<u>255,437</u>
<i>Capital Assets, Net</i>	<u>\$286,059</u>	<u>\$38,691</u>	<u>(\$35,290)</u>	<u>\$289,460</u>

Total depreciation and amortization expense related to capital assets for 2014 was \$36,847.

Long-term Debt

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Changes in the System's long-term obligations during the year ended December 31, 2014, consist of the following:

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Revenue Bonds					
1997 Hospital Improvement and Refunding	\$17,600	\$0	\$0	\$17,600	\$0
2005 Hospital Improvement	71,705	0	425	71,280	71,280
2009B Hospital Facilities	75,000	0	0	75,000	0
2011 Hospital Refunding	51,190	0	7,875	43,315	8,125
2012 Hospital Refunding	23,925	0	815	23,110	845
Unamortized discount	(235)	0	(18)	(217)	0
<i>Total Revenue Bonds</i>	<u>239,185</u>	<u>0</u>	<u>9,097</u>	<u>230,088</u>	<u>80,250</u>
Other Long-Term Obligations					
Loan Obligation - Cuyahoga County					
Sanitary Engineering	29	0	5	24	6
Capital Leases	6,288	1,577	1,128	6,737	1,195
<i>Total Other Long-Term Obligations</i>	<u>6,317</u>	<u>1,577</u>	<u>1,133</u>	<u>6,761</u>	<u>1,201</u>
<i>Total</i>	<u>\$245,502</u>	<u>\$1,577</u>	<u>\$10,230</u>	<u>\$236,849</u>	<u>\$81,451</u>

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

Effective July 1, 2005, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$74,535 of Hospital Improvement and Refunding Variable Rate Demand Revenue Bonds, Series 2005 (The MetroHealth System Project) (Series 2005 Bonds). Proceeds from the 2005 Series Bonds were used to advance refund \$56,995 of the outstanding Series 1999 Bonds to pay costs of constructing, renovating, furnishing, equipping, and improving the Old Brooklyn Campus long-term care and skilled nursing facility; and to pay certain costs of issuance of the Series 2005 Bonds. The bonds bear interest at a variable rate (not to exceed 10.0 percent) determined weekly as established by the Remarketing Agent based on current market values for similar bond offerings and are due at various dates until 2035. The interest rate at December 31, 2014, was 0.03 percent.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

intends to refinance this debt prior to the expiration of the letter of credit and therefore the related debt, while classified as current at December 31, 2014, is not expected to be paid during 2015.

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

Commencing with the extension dated December 20, 2012, the System is required to pay the Banks a letter of credit fee payable in quarterly installments at variable rates ranging from 70 basis points to 140 basis points depending on the debt rating in effect as of the date the rating report is released. In addition, the System paid to the Lead Arranger an arrangement fee of 7.5 basis points (and an additional \$10 administration fee to the Agent Bank). As of December 31, 2014, the letter of credit fee was 95 basis points. There were no amounts outstanding on the letter of credit as of December 31, 2014.

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

The July 28, 2005, bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,179. The unamortized difference (\$3,104 at December 31, 2014), reported in the accompanying financial statements as a deferred outflow of resources, is being amortized as an increase to interest expense through the year 2029.

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government’s American Recovery and Reinvestment Act of 2009, the System will apply to receive direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The November 8, 2011, bond refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$5,187. The unamortized difference (\$2,951 at December 31, 2014) is reported in the accompanying financial statements as a deferred outflow of resources, and is being amortized as an increase to interest expense through the year 2019.

Effective December 20, 2012, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$24,710 of Hospital Refunding Revenue Bonds, Series 2012, (The MetroHealth System), (Series 2012 Bonds). Proceeds from the Series 2012 Bonds were used to refund the entire principal amount of the Series 2003 Bonds maturing on March 1, 2013, through March 1, 2033. The debt service payments required for the Series 2012 do not differ from the debt service payments that were required under the Series 2003 Bonds. The Bonds bear variable rate interest determined monthly by the Bank Rate as noted in the Continuing Covenants Agreement (the Tax Factor multiplied by the sum of One-Month LIBOR plus the Credit Spread). The interest rate at December 31, 2014, was 1.05 percent. The bonds mature at various dates through 2033, however, the agreement that governs the Series 2012 Bonds contains a mandatory put effective November 30, 2017. The System intends to refinance this debt prior to the mandatory put and therefore the related debt is expected to be paid based on the original 2012 payment schedule.

The Series 1997, 2005, 2009B, 2011 and 2012 Bonds were issued pursuant to a master trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 1997, 2005, 2009B, 2011 and 2012 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

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

The revenue bonds and lease obligation payment requirements for fiscal years subsequent to December 31, 2014, are as follows:

	Capital Lease & Loan		Revenue Bonds	
	Principal	Interest	Principal	Interest
2015	\$1,201	\$189	\$80,250	\$10,607
2016	1,256	155	9,265	10,277
2017	1,295	116	9,570	9,973
2018	1,335	75	9,875	9,652
2019	1,064	35	10,205	9,322
2020-2024	610	13	15,630	42,682
2025-2029	0	0	15,755	35,889
2030-2034	0	0	24,700	28,088
2035-2039	0	0	44,100	14,446
2040	0	0	10,955	450
Total	<u>\$6,761</u>	<u>\$583</u>	<u>\$230,305</u>	<u>\$171,386</u>

The cost value of Hospital Revenue Bonds was \$230,088 at December 31, 2014.

There are no amounts remaining to be paid to bond holders related to defeased debt at December 31, 2014.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Other Long-Term Liabilities

Other long-term liabilities consist of the following at December 31, 2014:

	Balance at 12/31/13	Additions	Deletions	Balance at 12/31/14	Due within One Year
Amounts due to third-party payors	\$16,270	\$22,025	(\$7,149)	\$31,146	\$5,627
Accrued vacation and sick leave	46,215	48,827	(43,795)	51,247	5,401
Derivative instruments - rate swaps	4,738	8,230	0	12,968	0
Totals	\$67,223	\$79,082	(\$50,944)	\$95,361	\$11,028

Amounts Due to Third-Party Payors The System has agreements with third-party payors that provide for payment of amounts different from established rates. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined. See net patient service revenue for additional information. As of December 31, 2014, the total liability for amounts due to third-party payors was \$31,146.

Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to three years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. The maximum payout is 800 hours. As of December 31, 2014, the total liability for accrued vacation and sick leave was \$51,247.

Derivative Instruments The System's objectives of its derivative instruments include managing the risk of increased debt service resulting from rising market interest rates, the risk of decreased surplus returns resulting from falling interest rates, and the risk of an increase in the fair value of outstanding fixed rate obligations resulting from declining market interest rates. Consistent with its interest rate risk management objectives, the System entered into various interest rate swap agreements with a total outstanding notional amount of \$94,390 at December 31, 2014.

The System's swap agreements do not meet the criteria for hedging and are reported as investment derivative instruments. The fair value of the swap agreements based on current settlement prices at December 31, 2014, was (\$12,968) and is included within the liabilities section of the statement of net position. The fair value decrease of \$8,230 in 2014 is included in net investment income (loss) in the statement of activities. As a result of the agreements, net settlements increased the System's interest expense by \$2,069 in 2014.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

	July 28, 2005 Swap Agreement	March 13, 2003 Swap Agreement
Notional Amount	\$71,280	\$23,110
Effective Date	July 28, 2005	March 13, 2003
Termination Date	February 1, 2035	March 1, 2033
Early Termination Option	the System	the System
The System Pays	Fixed 3.3%	Fixed 3.5%
Counterparty Pays*	64.2%	68.9%

* of ISDA 5 Year Swap Rate

On July 28, 2005, the System entered into a swap agreement (the original agreement) with an initial amortizing notional amount of \$74,535. The notional amount is based on the Series 2005 Bond principal repayment schedule that ends in 2035. Per the terms of an amended agreement effective June 1, 2006, the System pays a fixed rate of 3.3 percent and the counterparty pays 64.2 percent of the International Swaps and Derivatives Association, Inc. (ISDA) USD 5-year swap rate. The original agreement previously required the counterparty to pay 70 percent of the 3-month USD LIBOR. In 2014, ISDA 5-year interest rates ranged between 1.5 percent and 1.9 percent. The net amount is exchanged monthly between the two parties. The System has an early termination option.

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

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

Risk Management The System is exposed to various risks of loss related to torts; theft of or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System is self-insured for employee health, workers' compensation and professional liability but maintains commercial insurance policies for property and casualty, automobile, and aircraft (helicopter and fixed wing) as well as excess coverage for professional liability and employee health claims. For professional liability and workers' compensation, professional actuarial consultants have been retained to determine funding requirements. Amounts funded for professional liability have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health claims, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2014. Settled claims for workers' compensation and professional liability have not exceeded insurance coverage in any of the past three years.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are accrued based on estimates that incorporate the Systems' past experience as well as other considerations including the nature of each claim or incident and relevant trend factors. The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and claims incurred but not report for 2014 and 2013 as follows:

Workers' Compensation

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2013	\$9,295	\$2,349	(\$2,241)	\$9,403	\$2,438
2014	9,403	1,566	(1,813)	9,156	2,013

Self-Insurance

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2013	\$42,368	\$13,685	(\$11,942)	\$44,111	\$13,553
2014	44,111	11,874	(8,320)	47,665	13,366

Employee Health Insurance

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2013	\$1,834	\$21,263	(\$20,609)	\$2,488	\$2,488
2014	2,488	21,902	(22,643)	1,747	1,747

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

The liabilities recorded for workers' compensation and self-insurance at December 31, 2014, are discounted liabilities. The discount rate used was 1.5 percent. The undiscounted liabilities are approximately \$941 and \$2,504 higher for workers' compensation and self-insurance, respectively.

Operating Leases

The System has entered into operating lease agreements for medical and office space, which expire through 2025. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years. Rent expense totaled \$2,519 in 2014.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Minimum rental commitments under operating leases extending beyond one year at December 31, 2014, are as follows:

2015	\$2,233
2016	2,234
2017	2,183
2018	1,841
2019	1,486
2020-2025	<u>1,923</u>
Total	<u><u>\$11,900</u></u>

Benefit Plans

Pension Like the primary government, the System participates in the Ohio Public Employees Retirement System (OPERS). See Note 18 for additional information on OPERS.

Employee contributions to OPERS for the years ended December 31, 2014, 2013 and 2012 were \$42,151, \$39,208 and \$38,717, respectively, equal to the required contributions for each year. The System's required contributions to OPERS for the years ended December 31, 2014, 2013 and 2012 were \$59,012, \$54,891 and \$54,202, respectively, equal to the required contributions for each year.

Postemployment Benefits The System's required contributions to OPERS for 2014, 2013 and 2012 used to fund postemployment healthcare benefits were \$8,430, \$3,921 and \$15,485, respectively, which are included in the System's contractually required contribution of \$59,012, \$54,891 and \$54,202 for the years ended December 31, 2014, 2013, and 2012, respectively. See Note 19 for additional information on OPERS postemployment benefits.

Restricted Net Position, Expendable and Nonexpendable

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

	System	Foundation	Total
Restricted, Debt Service Payments	\$25,981	\$0	\$25,981
Restricted, Capital Asset Use	3,400	0	3,400
Programmatic Activities of The MetroHealth System	0	27,141	27,141
Time Restrictions	0	781	781
Total	<u><u>\$29,381</u></u>	<u><u>\$27,922</u></u>	<u><u>\$57,303</u></u>

The Foundation has restricted, nonexpendable net position in the amount of \$12,071 at December 31, 2014, that is restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Related Transactions

The System received support from the Foundation in the amount of \$3,956 in 2014 which is recorded as grant revenue on the System's statement of activities. The outstanding receivable from the Foundation was \$1,577 at December 31, 2014, which is included in other receivables on the System's statement of net position. The System provided the Foundation in-kind support totaling \$1,662 in 2014. This support covered the direct expenses of the Development Department and indirect expenses for the use of space and support departments such as information services and environmental services.

The System has established restricted funds to differentiate resources, the use of which is restricted by donors or grantors, from resources of general funds on which donors place no restrictions or that arise as a result of the operations of the System. A review of these restricted funds is performed annually to determine that funds, related to completed clinical trials and certain donated money, should be transferred to the Foundation. The amount transferred in 2014 was \$87.

Investment in Blended Component Unit

MHS Holdings LLC (LLC) was formed to acquire and own interests in certain health care businesses. The System is the 99 percent member of the LLC. During 2011, the System's 40 percent equity interest in CCF/MHS Renal Care Company, LTD., a joint venture with The Cleveland Clinic Foundation, which provides renal care (dialysis), was transferred to the LLC. Because the LLC is considered to be a blended equity component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. At December 31, 2014, the LLC had a balance of \$7,778 that is included in other assets on the statement of net position, which essentially represents the LLC's interest in CCF/MHS Renal Care Company LTD. In 2014, the LLC recorded other income of \$1,346 that are included in the statement of activities. The LLC holds no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2014. The LLC received distributions of \$2,940 in 2014.

MHS Purchasing LLC (MHS) was formed during 2012 to own an interest in Premier Purchasing Partners, L.P. (Premier). Premier is a group purchasing organization that provides the group greater bargaining power for cost of materials. Because MHS is considered to be a blended component unit of the System, its financial activity is reflected within the financial activity of the System on these financial statements. Prior to 2012, this ownership interest was held by the Foundation. At December 31, 2014, MHS had a balance of \$1,398 that is included in other assets in the System's statement of net position, which essentially represents MHS's interest in Premier. MHS held no other assets, liabilities, equity, revenue or expenses as of and for the year ended December 31, 2014.

Effective October 1, 2013, Premier reorganized to convert to a public company. From this reorganization, MHS received proceeds of \$1,221 and Class B unites that vest over a seven-year period. As a result of this conversion, MHS recognized a gain of \$1,221, a loss on original investment of (\$643) and a reduction in medical supplies expense of \$306 related to vesting in Class B units. In 2014, MHS recorded a reduction to medical supplies expense of \$1,092, related to vesting of the Class B units, which is included in the System's statement of activities.

Conditional Promises to Give

The Foundation received a conditional pledge in the form of a 4-year challenge grant totaling \$1,000 commencing in May 2014. The initial payment of \$250 was received by the Foundation in December 2014. As it relates to this pledge, these financial statements reflect revenue of \$46 and a refundable advance of

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

\$204 which represents the portion of the pledge whose conditions had not been met at December 31, 2014. The outstanding pledge balance of \$750 at December 31, 2014, is not included as a pledge receivable within these financial statements because the conditions surrounding the pledge had not been met.

Commitments and Contingencies

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

Purchase Commitments As of December 31, 2014, the System had contractual commitments for various projects totaling approximately \$24,210. Projects with large contractual commitments include \$11,190 for campus transformation startup activities, \$1,800 for real estate development costs for the new Brecksville satellite location, \$1,170 for pharmacy renovations, \$1,145 for automated breast ultrasound units, \$789 for an information technology network project, \$677 for a Middleburg Heights emergency generator, and \$652 for cardiac/telemetry monitor upgrades. These projects are being funded with operating funds and bond project funds.

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

Note 30 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapters 343 and 3734 of the Ohio Revised Code. The Corporation is directed by a three-member Board of Directors comprised of one individual appointed by the Cuyahoga County Executive, an individual appointed by the President of the Cuyahoga County Council, and an individual appointed by the joint selection of Destination Cleveland and the Greater Cleveland Partnership. The Corporation promotes the common good and general welfare of residents of Cuyahoga County by enhancing the creation of new employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center and Global Center for Health Innovation.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

The Corporation is a discretely presented component unit of Cuyahoga County's Comprehensive Annual Financial Report, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 14. The Corporation's management believes the accompanying financial statements include all activities over which the Corporation is financially accountable.

Summary of Significant Accounting Policies

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

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

The Corporation uses enterprise accounting to maintain its financial records during the year. Enterprise accounting focuses on the determination of operating income, change in net position, financial position, and cash flows. Enterprise accounting may be used to account for any activity for which a fee is charged to external users for goods or services.

The Corporation uses a single enterprise fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

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

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

Unearned Revenue Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2014, for 2015 services, has been recorded as unearned.

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

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

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

Contributions of Capital Contributions of capital in the financial statements arise from outside contributions of capital assets and contributions of resources restricted to capital acquisition.

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

Net Position Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2014, \$6,741,080 of the Corporation's bank balance of \$6,991,080 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions' trust departments and all statutory requirements for the deposit of money had been followed, noncompliance with the Federal requirements could potentially subject the Corporation to a successful claim by the FDIC

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Receivables

Receivables at December 31, 2014, consisted of accounts (special event rental space) and intergovernmental and a lease receivable from Cuyahoga County. All receivables, except the lease receivable, are expected to be collected within one year. A portion of the accounts receivable includes an amount the Corporation will not collect within one year. During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Allowance for Doubtful Accounts	\$368,824	\$3,414	\$365,410

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments of \$3,000,000 through 2027.

The annual lease payments for the loan receivable are as follows:

Year	Principal	Interest
2015	\$19,807,718	\$16,192,282
2016	20,794,437	15,205,563
2017	21,830,309	14,169,691
2018	22,917,783	13,082,217
2019	24,059,430	11,940,570
2020-2024	139,514,497	40,485,503
2025-2027	92,480,161	6,519,839
Total	\$341,404,335	\$117,595,665

Long-term Obligations

During 2014, the Corporation assumed the loans payable in the amount of \$360,272,155 from Merchandise Mart Properties, Inc.

	Outstanding 12/31/2013	Additions	Reductions	Outstanding 12/31/2014	Amount Due in One Year
Loan Payable	\$360,272,155	\$0	\$18,867,820	\$341,404,335	\$19,807,718

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Year	Principal	Interest
2015	\$19,807,718	\$16,192,282
2016	20,794,437	15,205,563
2017	21,830,309	14,169,691
2018	22,917,783	13,082,217
2019	24,059,430	11,940,570
2020-2024	139,514,497	40,485,503
2025-2027	92,480,161	6,519,839
Total	\$341,404,335	\$117,595,665

Benefit and Postemployment Plan

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

Operating Lease Obligations

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

Year Ending December 31,	Office Equipment	Elevator Maintenance
2015	\$6,020	\$60,765
2016	6,020	0
2017	6,020	0
2018	3,010	0
Total	\$21,070	\$60,765

Net rental expense for the year ended December 31, 2014 was \$13,382.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Risk Management

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

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

<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
General Liability:		
Each Occurrence	\$1,000,000	-
Personal Injury	1,000,000	-
General Aggregate	3,000,000	-
Employer Liability:		
Each Accident	1,000,000	-
Each Employee	1,000,000	-
Policy Limit	1,000,000	-
Rented Equipment	100,000	-
Automobile Liability	1,000,000	1,000
Umbrella Liability	25,000,000	-
Liquor Liability	1,000,000	-
Crime	5,000,000	-
Employment Practices	3,000,000	-
Professional Liability	2,000,000	150,000

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Motor Vehicle Gas Tax – To account for and report revenue derived from the motor vehicle gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge maintenance and construction.

Real Estate Assessment – To account for and report State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Alcohol, Drug and Mental Health Board – To account for and report a Countywide property tax levy as well as grants from Federal, State and County governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

Cuyahoga Support Enforcement – To account for and report restricted Federal, State, and local revenues restricted to administering the County Bureau of Support.

Delinquent Real Estate Assessment – To account for and report five percent of all certified delinquent real estate taxes and assessments restricted to collecting on delinquent accounts.

County Land Reutilization – To account for and report delinquent property tax penalties received under Ohio Revised Code Section 321.263 restricted to purchasing and revitalizing abandoned and condemned homes.

Court – To account for and report court costs restricted to special court projects, specific supplies, and to the rehabilitation of juvenile convicted offenders.

Solid Waste – To account for and report user fees restricted to financial operations of the County's solid waste removal activities within the County.

Community Development – To account for and report federal grant revenues which are restricted to the administration of the Community Development Block Grant program and for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Other Community Development – To account for and report smaller projects operated by the County which are restricted for community improvement purposes and subsidized in part by local, state and federal monies, as well as miscellaneous sources.

Treatment Alternatives for Safer Communities – To account for and report restricted grant monies received to be used for adult treatment services.

Victim Assistance – To account for and report grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

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

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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

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

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

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

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

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

Convention Center Hotel – To account for and report debt monies restricted for the operation of the convention center hotel. This fund did not have any budgetary activity in 2014, therefore, budgetary information is not provided.

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

Capital Projects – To account for and report grant monies restricted for major capital improvement expenditures.

Road Capital Projects – To account for and report grant monies restricted to constructing or improving County roads and bridges.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$162,835,723	\$13,838,141	\$79,454,607	\$256,128,471
Cash and Cash Equivalents In Segregated Accounts	4,453,635	0	0	4,453,635
Accrued Interest Receivable	335,633	0	30,778	366,411
Accounts Receivable	3,066,443	462,076	9,175	3,537,694
Intergovernmental Receivable	20,729,952	3,702,650	1,729,408	26,162,010
Property Taxes Receivable	47,359,803	25,153,940	0	72,513,743
Loans Receivable	37,942,332	20,821,191	0	58,763,523
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	5,048,144	36,027,045	0	41,075,189
<i>Total Assets</i>	<u>\$281,771,665</u>	<u>\$100,005,043</u>	<u>\$81,223,968</u>	<u>\$463,000,676</u>
Liabilities				
Accounts Payable	\$17,461,656	\$0	\$217,175	\$17,678,831
Accrued Wages	2,100,731	0	0	2,100,731
Contracts Payable	0	0	6,115,543	6,115,543
Intergovernmental Payable	2,144,427	0	0	2,144,427
Interfund Payable	484,373	762,500	0	1,246,873
<i>Total Liabilities</i>	<u>22,191,187</u>	<u>762,500</u>	<u>6,332,718</u>	<u>29,286,405</u>
Deferred Inflows of Resources				
Property Taxes	37,852,732	20,104,571	0	57,957,303
Unavailable Revenue	16,828,141	7,272,019	376,243	24,476,403
<i>Total Deferred Inflows of Resources</i>	<u>54,680,873</u>	<u>27,376,590</u>	<u>376,243</u>	<u>82,433,706</u>
Fund Balances				
Restricted	206,635,815	71,865,953	74,515,007	353,016,775
Unassigned (Deficit)	(1,736,210)	0	0	(1,736,210)
<i>Total Fund Balances</i>	<u>204,899,605</u>	<u>71,865,953</u>	<u>74,515,007</u>	<u>351,280,565</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$281,771,665</u>	<u>\$100,005,043</u>	<u>\$81,223,968</u>	<u>\$463,000,676</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$46,805,016	\$19,827,801	\$0	\$66,632,817
Hotel/Lodging Taxes	0	5,763,430	0	5,763,430
Payment in Lieu of Taxes	0	5,762,828	0	5,762,828
Charges for Services	31,747,991	93,436	0	31,841,427
Licenses and Permits	1,513,779	0	0	1,513,779
Fines and Forfeitures	2,979,479	0	0	2,979,479
Intergovernmental	146,294,330	4,467,105	30,403,772	181,165,207
Interest	1,545,552	1,237,115	141,421	2,924,088
Contributions and Donations	649,271	0	0	649,271
Other	3,322,059	1,466,017	28,733	4,816,809
<i>Total Revenues</i>	<u>234,857,477</u>	<u>38,617,732</u>	<u>30,573,926</u>	<u>304,049,135</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,503,461	4,643,210	0	22,146,671
Judicial	70,278,076	0	0	70,278,076
Public Works	31,227,458	0	0	31,227,458
Health and Safety	76,278,640	0	0	76,278,640
Social Services	2,447,760	0	0	2,447,760
Community Development	46,121,765	0	0	46,121,765
Capital Outlay	0	0	77,881,399	77,881,399
Debt Service:				
Principal Retirement	7,233,704	44,000,000	0	51,233,704
Interest and Fiscal Charges	1,591,367	40,149,756	0	41,741,123
Issuance Costs	182,954	240,369	1,002,769	1,426,092
<i>Total Expenditures</i>	<u>252,865,185</u>	<u>89,033,335</u>	<u>78,884,168</u>	<u>420,782,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,007,708)</u>	<u>(50,415,603)</u>	<u>(48,310,242)</u>	<u>(116,733,553)</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	22,189,197	0	103,442,688	125,631,885
Revenue Refunding Bonds Issued	0	55,333,115	0	55,333,115
Premium on Revenue Bonds	0	18,679,044	0	18,679,044
Discount on Revenue Bonds	0	(548,989)	0	(548,989)
Premium on Certificates of Participation	0	23,812,200	0	23,812,200
Payment to Refunded Bond Escrow Agent	0	(59,420,509)	0	(59,420,509)
Transfers In	26,323,965	37,982,156	21,498,627	85,804,748
Transfers Out	(15,090,098)	0	(7,322,754)	(22,412,852)
<i>Total Other Financing Sources (Uses)</i>	<u>33,423,064</u>	<u>75,837,017</u>	<u>117,618,561</u>	<u>226,878,642</u>
<i>Net Change in Fund Balances</i>	15,415,356	25,421,414	69,308,319	110,145,089
<i>Fund Balances Beginning of Year</i>	<u>189,484,249</u>	<u>46,444,539</u>	<u>5,206,688</u>	<u>241,135,476</u>
<i>Fund Balances End of Year</i>	<u>\$204,899,605</u>	<u>\$71,865,953</u>	<u>\$74,515,007</u>	<u>\$351,280,565</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	<u>Motor Vehicle Gas Tax</u>	<u>Real Estate Assessment</u>	<u>Alcohol, Drug and Mental Health Board</u>	<u>Cuyahoga Support Enforcement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$49,602,330	\$14,498,258	\$19,440,243	\$255,248
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accrued Interest Receivable	214,743	0	0	0
Accounts Receivable	174,887	0	0	643,850
Intergovernmental Receivable	10,283,091	0	2,580,772	217,010
Property Taxes Receivable	0	0	42,952,639	3,319,579
Loans Receivable	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<i>Total Assets</i>	<u>\$60,275,051</u>	<u>\$14,498,258</u>	<u>\$64,973,654</u>	<u>\$4,435,687</u>
Liabilities				
Accounts Payable	\$1,259,887	\$5,312	\$6,550,666	\$2,509,148
Accrued Wages	369,525	202,855	142,915	0
Intergovernmental Payable	1,094,586	31,111	469,864	0
Interfund Payable	173,492	56,327	10,852	118,100
<i>Total Liabilities</i>	<u>2,897,490</u>	<u>295,605</u>	<u>7,174,297</u>	<u>2,627,248</u>
Deferred Inflows of Resources				
Property Taxes	0	0	34,330,268	2,653,202
Unavailable Revenue	5,490,931	0	10,282,203	794,656
<i>Total Deferred Inflows of Resources</i>	<u>5,490,931</u>	<u>0</u>	<u>44,612,471</u>	<u>3,447,858</u>
Fund Balances				
Restricted	51,886,630	14,202,653	13,186,886	0
Unassigned (Deficit)	0	0	0	(1,639,419)
<i>Total Fund Balances (Deficit)</i>	<u>51,886,630</u>	<u>14,202,653</u>	<u>13,186,886</u>	<u>(1,639,419)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$60,275,051</u>	<u>\$14,498,258</u>	<u>\$64,973,654</u>	<u>\$4,435,687</u>

<u>Delinquent Real Estate Assessment</u>	<u>County Land Reutilization</u>	<u>Court</u>	<u>Solid Waste</u>	<u>Community Development</u>	<u>Other Community Development</u>	<u>Treatment Alternatives for Safer Communities</u>
\$8,979,678	\$1,050,094	\$8,865,756	\$3,602,111	\$13,260,895	\$949,391	\$841,010
0	0	0	0	4,453,635	0	0
0	0	0	0	5,334	0	0
525,824	275,439	174,109	95,071	643,133	4,034	31,963
0	0	0	0	1,998,383	43,385	157,681
0	0	0	0	0	0	0
0	0	0	0	37,942,332	0	0
0	0	0	0	297,418	0	0
<u>\$9,505,502</u>	<u>\$1,325,533</u>	<u>\$9,039,865</u>	<u>\$3,697,182</u>	<u>\$58,601,130</u>	<u>\$996,810</u>	<u>\$1,030,654</u>
\$363,117	\$0	\$8,920	\$99,800	\$2,882,967	\$129,814	\$6,723
68,944	0	66,685	0	58,950	0	49,504
10,574	0	10,227	26,108	9,041	0	7,592
7,938	0	4,063	1,117	2,847	526	2,297
<u>450,573</u>	<u>0</u>	<u>89,895</u>	<u>127,025</u>	<u>2,953,805</u>	<u>130,340</u>	<u>66,116</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
9,054,929	1,325,533	8,949,970	3,570,157	55,647,325	866,470	964,538
0	0	0	0	0	0	0
<u>9,054,929</u>	<u>1,325,533</u>	<u>8,949,970</u>	<u>3,570,157</u>	<u>55,647,325</u>	<u>866,470</u>	<u>964,538</u>
<u>\$9,505,502</u>	<u>\$1,325,533</u>	<u>\$9,039,865</u>	<u>\$3,697,182</u>	<u>\$58,601,130</u>	<u>\$996,810</u>	<u>\$1,030,654</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive
Assets				
Equity in Pooled Cash and Cash Equivalents	\$82,661	\$4,216,047	\$12,374,981	\$8,424,793
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Accrued Interest Receivable	0	0	0	110,308
Accounts Receivable	0	40,762	253,412	55,593
Intergovernmental Receivable	87,249	0	5,113,282	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<i>Total Assets</i>	<u>\$169,910</u>	<u>\$4,256,809</u>	<u>\$17,741,675</u>	<u>\$8,590,694</u>
Liabilities				
Accounts Payable	\$161,196	\$784,123	\$1,251,093	\$13,332
Accrued Wages	35,410	92,578	179,593	750,304
Intergovernmental Payable	60,624	14,198	199,048	136,186
Interfund Payable	9,471	40,146	30,671	378
<i>Total Liabilities</i>	<u>266,701</u>	<u>931,045</u>	<u>1,660,405</u>	<u>900,200</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	0	3,325,764	16,081,270	7,690,494
Unassigned (Deficit)	(96,791)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>(96,791)</u>	<u>3,325,764</u>	<u>16,081,270</u>	<u>7,690,494</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$169,910</u>	<u>\$4,256,809</u>	<u>\$17,741,675</u>	<u>\$8,590,694</u>

<u>Other Health and Safety</u>	<u>Other Public Works</u>	<u>Other Social Services</u>	<u>Litter Prevention and Recycling</u>	<u>Convention Center Hotel</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$12,159,284	\$1,033,394	\$3,180,914	\$18,635	\$0	\$162,835,723
0	0	0	0	0	4,453,635
0	5,248	0	0	0	335,633
134,309	0	14,057	0	0	3,066,443
249,099	0	0	0	0	20,729,952
1,087,585	0	0	0	0	47,359,803
0	0	0	0	0	37,942,332
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,750,726</u>	<u>5,048,144</u>
<u>\$13,630,277</u>	<u>\$1,038,642</u>	<u>\$3,194,971</u>	<u>\$18,635</u>	<u>\$4,750,726</u>	<u>\$281,771,665</u>
\$785,870	\$0	\$649,688	\$0	\$0	\$17,461,656
83,468	0	0	0	0	2,100,731
12,801	0	62,467	0	0	2,144,427
26,148	0	0	0	0	484,373
<u>908,287</u>	<u>0</u>	<u>712,155</u>	<u>0</u>	<u>0</u>	<u>22,191,187</u>
869,262	0	0	0	0	37,852,732
260,351	0	0	0	0	16,828,141
<u>1,129,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,680,873</u>
11,592,377	1,038,642	2,482,816	18,635	4,750,726	206,635,815
0	0	0	0	0	(1,736,210)
<u>11,592,377</u>	<u>1,038,642</u>	<u>2,482,816</u>	<u>18,635</u>	<u>4,750,726</u>	<u>204,899,605</u>
<u>\$13,630,277</u>	<u>\$1,038,642</u>	<u>\$3,194,971</u>	<u>\$18,635</u>	<u>\$4,750,726</u>	<u>\$281,771,665</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$35,446,972	\$1,337,760
Charges for Services	230	14,495,871	20,057	4,441,742
Licenses and Permits	0	0	0	0
Fines and Forfeitures	336,140	0	0	0
Intergovernmental	29,093,500	437,801	31,241,934	23,252,158
Interest	1,005,518	0	0	0
Contributions and Donations	0	0	0	0
Other	168,886	93,981	354,478	58,610
<i>Total Revenues</i>	<u>30,604,274</u>	<u>15,027,653</u>	<u>67,063,441</u>	<u>29,090,270</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	7,499,757	0	0
Judicial	0	0	0	29,470,507
Public Works	29,267,994	0	0	0
Health and Safety	0	0	61,062,151	0
Social Services	0	0	0	0
Community Development	0	0	0	0
Debt Service:				
Principal Retirement	698,704	0	0	0
Interest and Fiscal Charges	107,623	0	0	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>30,074,321</u>	<u>7,499,757</u>	<u>61,062,151</u>	<u>29,470,507</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>529,953</u>	<u>7,527,896</u>	<u>6,001,290</u>	<u>(380,237)</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	0	0	0
Transfers In	8,013,541	0	0	0
Transfers Out	(9,986,109)	(1,385,310)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,972,568)</u>	<u>(1,385,310)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,442,615)	6,142,586	6,001,290	(380,237)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>53,329,245</u>	<u>8,060,067</u>	<u>7,185,596</u>	<u>(1,259,182)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$51,886,630</u>	<u>\$14,202,653</u>	<u>\$13,186,886</u>	<u>(\$1,639,419)</u>

Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities
\$0	\$7,348,849	\$0	\$0	\$0	\$0	\$0
6,757,006	275,439	771,597	1,894,356	322,648	42,750	0
243,677	0	0	0	0	0	0
0	0	1,002,947	0	0	0	0
0	0	2,665	98,731	20,196,429	263,356	1,148,752
0	0	0	0	25,458	0	0
0	0	0	0	0	1,750	0
40,505	753,448	77,880	60,740	1,145,540	50	242,049
<u>7,041,188</u>	<u>8,377,736</u>	<u>1,855,089</u>	<u>2,053,827</u>	<u>21,690,075</u>	<u>307,906</u>	<u>1,390,801</u>
1,063,009	8,506,898	0	0	0	0	0
2,911,186	0	2,564,228	0	0	0	1,372,286
0	0	0	1,916,937	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	36,752,131	9,369,634	0
0	0	0	0	6,535,000	0	0
0	0	0	0	1,483,744	0	0
0	0	0	0	182,954	0	0
<u>3,974,195</u>	<u>8,506,898</u>	<u>2,564,228</u>	<u>1,916,937</u>	<u>44,953,829</u>	<u>9,369,634</u>	<u>1,372,286</u>
3,066,993	(129,162)	(709,139)	136,890	(23,263,754)	(9,061,728)	18,515
0	0	0	0	22,189,197	0	0
0	0	0	0	6,563,223	694,523	30,792
0	0	(234,617)	(6,444)	0	0	(17,334)
<u>0</u>	<u>0</u>	<u>(234,617)</u>	<u>(6,444)</u>	<u>28,752,420</u>	<u>694,523</u>	<u>13,458</u>
3,066,993	(129,162)	(943,756)	130,446	5,488,666	(8,367,205)	31,973
5,987,936	1,454,695	9,893,726	3,439,711	50,158,659	9,233,675	932,565
<u>\$9,054,929</u>	<u>\$1,325,533</u>	<u>\$8,949,970</u>	<u>\$3,570,157</u>	<u>\$55,647,325</u>	<u>\$866,470</u>	<u>\$964,538</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	1,895,318	713,700
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	671,255	0
Intergovernmental	597,459	5,092,355	25,696,118	0
Interest	0	0	43	489,857
Contributions and Donations	0	0	20,000	0
Other	0	38,027	146,081	3,433
<i>Total Revenues</i>	<u>597,459</u>	<u>5,130,382</u>	<u>28,428,815</u>	<u>1,206,990</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	433,797
Judicial	2,278,928	5,572,542	26,108,399	0
Public Works	0	0	0	0
Health and Safety	0	0	0	0
Social Services	0	0	0	0
Community Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>2,278,928</u>	<u>5,572,542</u>	<u>26,108,399</u>	<u>433,797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,681,469)</u>	<u>(442,160)</u>	<u>2,320,416</u>	<u>773,193</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	0	0	0
Transfers In	1,626,556	0	3,613,809	0
Transfers Out	(47,100)	0	(403,184)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,579,456</u>	<u>0</u>	<u>3,210,625</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(102,013)	(442,160)	5,531,041	773,193
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>5,222</u>	<u>3,767,924</u>	<u>10,550,229</u>	<u>6,917,301</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$96,791)</u>	<u>\$3,325,764</u>	<u>\$16,081,270</u>	<u>\$7,690,494</u>

Other Health and Safety	Other Public Works	Other Social Services	Litter Prevention and Recycling	Convention Center Hotel	Total Nonmajor Special Revenue Funds
\$942,878	\$0	\$1,728,557	\$0	\$0	\$46,805,016
117,277	0	0	0	0	31,747,991
1,152,666	0	117,436	0	0	1,513,779
853,888	0	115,249	0	0	2,979,479
8,816,882	30,000	326,190	0	0	146,294,330
0	23,950	0	0	726	1,545,552
80,021	0	547,500	0	0	649,271
138,351	0	0	0	0	3,322,059
<u>12,101,963</u>	<u>53,950</u>	<u>2,834,932</u>	<u>0</u>	<u>726</u>	<u>234,857,477</u>
0	0	0	0	0	17,503,461
0	0	0	0	0	70,278,076
0	42,527	0	0	0	31,227,458
15,216,489	0	0	0	0	76,278,640
0	0	2,447,760	0	0	2,447,760
0	0	0	0	0	46,121,765
0	0	0	0	0	7,233,704
0	0	0	0	0	1,591,367
0	0	0	0	0	182,954
<u>15,216,489</u>	<u>42,527</u>	<u>2,447,760</u>	<u>0</u>	<u>0</u>	<u>252,865,185</u>
<u>(3,114,526)</u>	<u>11,423</u>	<u>387,172</u>	<u>0</u>	<u>726</u>	<u>(18,007,708)</u>
0	0	0	0	0	22,189,197
789,654	0	241,867	0	4,750,000	26,323,965
<u>(3,000,000)</u>	<u>0</u>	<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>(15,090,098)</u>
<u>(2,210,346)</u>	<u>0</u>	<u>231,867</u>	<u>0</u>	<u>4,750,000</u>	<u>33,423,064</u>
(5,324,872)	11,423	619,039	0	4,750,726	15,415,356
<u>16,917,249</u>	<u>1,027,219</u>	<u>1,863,777</u>	<u>18,635</u>	<u>0</u>	<u>189,484,249</u>
<u>\$11,592,377</u>	<u>\$1,038,642</u>	<u>\$2,482,816</u>	<u>\$18,635</u>	<u>\$4,750,726</u>	<u>\$204,899,605</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$77,172,057	\$2,282,550	\$79,454,607
Accrued Interest Receivable	30,778	0	30,778
Accounts Receivable	9,175	0	9,175
Intergovernmental Receivable	134,968	1,594,440	1,729,408
<i>Total Assets</i>	<u>\$77,346,978</u>	<u>\$3,876,990</u>	<u>\$81,223,968</u>
Liabilities			
Accounts Payable	\$217,175	\$0	\$217,175
Contracts Payable	4,555,516	1,560,027	6,115,543
<i>Total Liabilities</i>	4,772,691	1,560,027	6,332,718
Deferred Inflows of Resources			
Unavailable Revenue	0	376,243	376,243
Fund Balances			
Restricted	72,574,287	1,940,720	74,515,007
<i>Total Liabilities and Fund Balances</i>	<u>\$77,346,978</u>	<u>\$3,876,990</u>	<u>\$81,223,968</u>

Cuyahoga County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2014

	Capital Projects	Road Capital Projects	Total Nonmajor Capital Projects Funds
Revenues			
Intergovernmental	\$2,238,052	\$28,165,720	\$30,403,772
Interest	141,421	0	141,421
Other	26,688	2,045	28,733
<i>Total Revenues</i>	<u>2,406,161</u>	<u>28,167,765</u>	<u>30,573,926</u>
Expenditures			
Capital Outlay	40,545,274	37,336,125	77,881,399
Debt Service:			
Issuance Costs	1,002,769	0	1,002,769
<i>Total Expenditures</i>	<u>41,548,043</u>	<u>37,336,125</u>	<u>78,884,168</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,141,882)</u>	<u>(9,168,360)</u>	<u>(48,310,242)</u>
Other Financing Sources (Uses)			
Revenue Bonds Issued	103,442,688	0	103,442,688
Transfers In	11,512,518	9,986,109	21,498,627
Transfers Out	0	(7,322,754)	(7,322,754)
<i>Total Other Financing Sources (Uses)</i>	<u>114,955,206</u>	<u>2,663,355</u>	<u>117,618,561</u>
<i>Net Change in Fund Balances</i>	75,813,324	(6,505,005)	69,308,319
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(3,239,037)</u>	<u>8,445,725</u>	<u>5,206,688</u>
<i>Fund Balances End of Year</i>	<u><u>\$72,574,287</u></u>	<u><u>\$1,940,720</u></u>	<u><u>\$74,515,007</u></u>

Combining Statements – Nonmajor Enterprise Funds

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

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

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

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

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2014

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$405,463	\$2,847,777	\$643,774	\$3,897,014
Materials and Supplies Inventory	25,996	0	0	25,996
Intergovernmental Receivable	0	0	213,574	213,574
Accounts Receivable	185,000	0	0	185,000
Interfund Receivable	0	0	102,182	102,182
<i>Total Current Assets</i>	<u>616,459</u>	<u>2,847,777</u>	<u>959,530</u>	<u>4,423,766</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	6,056,978	0	0	6,056,978
Depreciable Capital Assets, Net	5,250,459	2,507,674	0	7,758,133
<i>Total Noncurrent Assets</i>	<u>11,307,437</u>	<u>2,507,674</u>	<u>0</u>	<u>13,815,111</u>
<i>Total Assets</i>	<u>11,923,896</u>	<u>5,355,451</u>	<u>959,530</u>	<u>18,238,877</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	126,546	84,523	136,917	347,986
Accrued Wages	10,796	23,880	7,270	41,946
Intergovernmental Payable	59,454	26,571	9,884	95,909
Interfund Payable	19,899	16,880	1,278	38,057
Compensated Absences Payable	18,088	1,738	5,740	25,566
<i>Total Current Liabilities</i>	<u>234,783</u>	<u>153,592</u>	<u>161,089</u>	<u>549,464</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	37,742	0	37,742
<i>Total Liabilities</i>	<u>234,783</u>	<u>191,334</u>	<u>161,089</u>	<u>587,206</u>
Net Position				
Net Investment in Capital Assets	11,307,437	2,507,674	0	13,815,111
Unrestricted	381,676	2,656,443	798,441	3,836,560
<i>Total Net Position</i>	<u>\$11,689,113</u>	<u>\$5,164,117</u>	<u>\$798,441</u>	<u>\$17,651,671</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for Services	\$841,038	\$3,332,600	\$1,582,361	\$5,755,999
Other	27,848	8,457	47	36,352
<i>Total Operating Revenues</i>	<u>868,886</u>	<u>3,341,057</u>	<u>1,582,408</u>	<u>5,792,351</u>
Operating Expenses				
Personal Services	536,225	597,504	139,897	1,273,626
Materials and Supplies	182,329	13,695	2,014	198,038
Contractual Services	467,091	929,422	810,478	2,206,991
Depreciation	193,328	459,255	3,079	655,662
Other	202,746	988,728	4,390	1,195,864
<i>Total Operating Expenses</i>	<u>1,581,719</u>	<u>2,988,604</u>	<u>959,858</u>	<u>5,530,181</u>
<i>Operating Income (Loss)</i>	(712,833)	352,453	622,550	262,170
Non-Operating Revenues (Expenses)				
Loss on Disposal of Capital Assets	0	0	(2,824)	(2,824)
<i>Income (Loss) before Capital Contributions and Transfers</i>	(712,833)	352,453	619,726	259,346
Capital Contributions	1,139,440	1,193,230	0	2,332,670
Transfers In	0	0	314,523	314,523
Transfers Out	0	(646,723)	(420,000)	(1,066,723)
<i>Change in Net Position</i>	426,607	898,960	514,249	1,839,816
<i>Net Position Beginning of Year</i>	<u>11,262,506</u>	<u>4,265,157</u>	<u>284,192</u>	<u>15,811,855</u>
<i>Net Position End of Year</i>	<u><u>\$11,689,113</u></u>	<u><u>\$5,164,117</u></u>	<u><u>\$798,441</u></u>	<u><u>\$17,651,671</u></u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$983,110	\$3,339,779	\$1,276,205	\$5,599,094
Other Cash Receipts	27,848	8,457	47	36,352
Cash Payments to Employees for Services	(547,234)	(587,452)	(157,696)	(1,292,382)
Cash Payments for Goods and Services	(662,316)	(963,937)	(749,357)	(2,375,610)
Other Cash Payments	(144,870)	(982,889)	(4,390)	(1,132,149)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(343,462)</u>	<u>813,958</u>	<u>364,809</u>	<u>835,305</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	0	0	314,523	314,523
Transfers Out	0	(646,723)	(420,000)	(1,066,723)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>(646,723)</u>	<u>(105,477)</u>	<u>(752,200)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(10,073)	0	0	(10,073)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(353,535)	167,235	259,332	73,032
<i>Cash and Cash Equivalents Beginning of Year</i>	758,998	2,680,542	384,442	3,823,982
<i>Cash and Cash Equivalents End of Year</i>	<u>\$405,463</u>	<u>\$2,847,777</u>	<u>\$643,774</u>	<u>\$3,897,014</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$712,833)	\$352,453	\$622,550	\$262,170
Adjustments:				
Depreciation	193,328	459,255	3,079	655,662
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	(149)	0	0	(149)
Intergovernmental Receivable	0	0	(203,974)	(203,974)
Accounts Receivable	142,072	7,179	0	149,251
Interfund Receivable	0	0	(102,182)	(102,182)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(12,607)	(37,113)	54,261	4,541
Accrued Wages	(6,191)	4,955	(12,873)	(14,109)
Intergovernmental Payable	56,850	23,670	6,797	87,317
Interfund Payable	18,208	(4,109)	1,174	15,273
Compensated Absences Payable	(22,140)	7,668	(4,023)	(18,495)
<i>Total Adjustments</i>	<u>369,371</u>	<u>461,505</u>	<u>(257,741)</u>	<u>573,135</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$343,462)</u>	<u>\$813,958</u>	<u>\$364,809</u>	<u>\$835,305</u>

Noncash Capital Financing Activities

During 2014, the capital projects fund donated \$1,139,440 in runway renovations to the County Airport enterprise fund. These amounts are included in capital contributions.

During 2014, the capital projects fund donated \$1,193,230 in building improvements to the Parking Garage enterprise fund. These amounts are included in capital contributions.

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Combining Statements – Internal Service Funds

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

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

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

Data Processing – To account for and report the costs associated with providing centralized data processing services to various County departments and agencies. Users are billed for costs incurred.

Printing – To account for and report the costs associated with providing printing and reproduction services to various County departments and agencies. Users are billed for costs incurred.

Postage – To account for and report the costs associated with providing postal services for various County departments and agencies. Users are billed for costs incurred.

Health Insurance – To account for and report claims and administration of the health care program for covered County employees and eligible dependents and various external districts including municipalities, and the accumulation and allocation of costs associated with health care.

Workers' Compensation – To account for and report revenues and costs associated with providing workers' compensation benefits to employees.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2014

	Central Custodial Services	Maintenance	Printing	Postage
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$894,767	\$0	\$0
Intergovernmental Receivable	1,749,912	0	0	0
Accounts Receivable	8,810	169,277	105,790	63,079
Interfund Receivable	0	174,469	347,485	0
<i>Total Current Assets</i>	1,758,722	1,238,513	453,275	63,079
<i>Noncurrent Assets:</i>				
Depreciable Capital Assets, Net	123,382	152,503	113,791	11,387
<i>Total Assets</i>	1,882,104	1,391,016	567,066	74,466
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	954,361	73,670	350,760	0
Accrued Wages	981,665	12,386	20,527	15,361
Intergovernmental Payable	268,569	1,900	3,148	2,356
Interfund Payable	4,798,618	11,996	461,790	97,121
Compensated Absences Payable	116,236	1,286	4,879	3,285
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	7,119,449	101,238	841,104	118,123
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	875,347	27,918	31,468	71,337
<i>Total Liabilities</i>	7,994,796	129,156	872,572	189,460
Net Position				
Investment in Capital Assets	123,382	152,503	113,791	11,387
Unrestricted (Deficit)	(6,236,074)	1,109,357	(419,297)	(126,381)
<i>Total Net Position (Deficit)</i>	(\$6,112,692)	\$1,261,860	(\$305,506)	(\$114,994)

<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$20,489,918	\$33,479,470	\$54,864,155
0	0	1,749,912
0	0	346,956
0	5,240,939	5,762,893
<u>20,489,918</u>	<u>38,720,409</u>	<u>62,723,916</u>
0	0	401,063
<u>20,489,918</u>	<u>38,720,409</u>	<u>63,124,979</u>
1,684,792	29,166	3,092,749
14,892	1,785	1,046,616
2,284	5,161,431	5,439,688
815	0	5,370,340
0	874	126,560
<u>5,592,351</u>	<u>9,891,952</u>	<u>15,484,303</u>
7,295,134	15,085,208	30,560,256
0	373	1,006,443
<u>7,295,134</u>	<u>15,085,581</u>	<u>31,566,699</u>
0	0	401,063
<u>13,194,784</u>	<u>23,634,828</u>	<u>31,157,217</u>
<u>\$13,194,784</u>	<u>\$23,634,828</u>	<u>\$31,558,280</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2014*

	Central Custodial Services	Maintenance	Data Processing	Printing
Operating Revenues				
Charges for Services	\$41,207,683	\$1,265,919	\$0	\$3,251,694
Other	241,991	24,530	0	401
<i>Total Operating Revenues</i>	<u>41,449,674</u>	<u>1,290,449</u>	<u>0</u>	<u>3,252,095</u>
Operating Expenses				
Personal Services	26,704,427	346,348	0	595,577
Materials and Supplies	12,400,209	906,907	0	1,722,874
Contractual Services	6,413,822	0	0	1,029,490
Claims	0	0	0	0
Depreciation	21,978	78,260	0	77,891
Other	428,323	315,940	0	7,070
<i>Total Operating Expenses</i>	<u>45,968,759</u>	<u>1,647,455</u>	<u>0</u>	<u>3,432,902</u>
<i>Income (Loss) before Transfers and and Special Items</i>	(4,519,085)	(357,006)	0	(180,807)
Transfers In	2,000,000	380,000	0	239,650
Transfers Out	0	0	(4,197,118)	0
Special Item - Data Processing	0	0	(4,325,534)	0
<i>Change in Net Position</i>	(2,519,085)	22,994	(8,522,652)	58,843
<i>Net Position (Deficit) Beginning of Year</i>	<u>(3,593,607)</u>	<u>1,238,866</u>	<u>8,522,652</u>	<u>(364,349)</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$6,112,692)</u></u>	<u><u>\$1,261,860</u></u>	<u><u>\$0</u></u>	<u><u>(\$305,506)</u></u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,495,874	\$101,828,111	\$4,481,950	\$153,531,231
4,060	42,031	222,066	535,079
<u>1,499,934</u>	<u>101,870,142</u>	<u>4,704,016</u>	<u>154,066,310</u>
481,252	500,185	126,439	28,754,228
142	0	0	15,030,132
270,338	27,646,856	351,509	35,712,015
0	71,195,788	2,338,694	73,534,482
17,853	0	0	195,982
797,346	0	0	1,548,679
<u>1,566,931</u>	<u>99,342,829</u>	<u>2,816,642</u>	<u>154,775,518</u>
(66,997)	2,527,313	1,887,374	(709,208)
0	0	0	2,619,650
0	0	0	(4,197,118)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,325,534)</u>
(66,997)	2,527,313	1,887,374	(6,612,210)
<u>(47,997)</u>	<u>10,667,471</u>	<u>21,747,454</u>	<u>38,170,490</u>
<u>(\$114,994)</u>	<u>\$13,194,784</u>	<u>\$23,634,828</u>	<u>\$31,558,280</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2014

	Central Custodial Services	Maintenance	Data Processing	Printing
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	\$40,211,599	\$1,098,594	\$0	\$3,098,538
Other Cash Receipts	249,577	24,530	0	401
Cash Payments to Employees for Services	(26,569,951)	(318,770)	0	(595,586)
Cash Payments for Goods and Services	(18,893,115)	(853,064)	0	(2,636,382)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(425,672)	(315,940)	0	(7,070)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(5,427,562)</u>	<u>(364,650)</u>	<u>0</u>	<u>(140,099)</u>
Cash Flows from Noncapital Financing Activities				
Advances In	3,427,562	0	0	0
Advances Out	0	0	0	(99,551)
Transfers In	2,000,000	380,000	0	239,650
Transfers Out	0	0	(4,197,118)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>5,427,562</u>	<u>380,000</u>	<u>(4,197,118)</u>	<u>140,099</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	0	15,350	(4,197,118)	0
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>0</u>	<u>879,417</u>	<u>4,197,118</u>	<u>0</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$894,767</u>	<u>\$0</u>	<u>\$0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	<u>(\$4,519,085)</u>	<u>(\$357,006)</u>	<u>\$0</u>	<u>(\$180,807)</u>
Adjustments:				
Depreciation	21,978	78,260	0	77,891
<i>(Increase) Decrease in Assets:</i>				
Intergovernmental Receivable	(987,274)	0	0	0
Accounts Receivable	(1,224)	(82,558)	0	(91,302)
Interfund Receivable	0	(84,767)	0	(61,854)
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(154,706)	73,670	0	116,604
Accrued Wages	104,715	(236)	0	2,088
Intergovernmental Payable	134,148	(35)	0	322
Interfund Payable	58,588	2,836	0	(282)
Compensated Absences Payable	(84,702)	5,186	0	(2,759)
Claims Payable	0	0	0	0
<i>Total Adjustments</i>	<u>(908,477)</u>	<u>(7,644)</u>	<u>0</u>	<u>40,708</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$5,427,562)</u>	<u>(\$364,650)</u>	<u>\$0</u>	<u>(\$140,099)</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,526,956	\$101,828,111	\$3,927,862	\$151,691,660
4,060	42,031	222,066	542,665
(471,992)	(507,900)	(125,361)	(28,589,560)
(269,384)	(28,260,226)	(2,324,468)	(53,236,639)
0	(71,305,600)	(2,460,107)	(73,765,707)
(797,346)	0	0	(1,546,028)
<u>(7,706)</u>	<u>1,796,416</u>	<u>(760,008)</u>	<u>(4,903,609)</u>
7,706	0	0	3,435,268
0	0	0	(99,551)
0	0	0	2,619,650
<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,197,118)</u>
<u>7,706</u>	<u>0</u>	<u>0</u>	<u>1,758,249</u>
0	1,796,416	(760,008)	(3,145,360)
<u>0</u>	<u>18,693,502</u>	<u>34,239,478</u>	<u>58,009,515</u>
<u>\$0</u>	<u>\$20,489,918</u>	<u>\$33,479,470</u>	<u>\$54,864,155</u>
<u>(\$66,997)</u>	<u>\$2,527,313</u>	<u>\$1,887,374</u>	<u>(\$709,208)</u>
17,853	0	0	195,982
0	0	0	(987,274)
(19,061)	0	0	(194,145)
50,143	0	(554,088)	(650,566)
0	(619,266)	(2,079,310)	(2,663,008)
1,380	(1,241)	(2,487)	104,219
213	(189)	110,897	245,356
1,852	(389)	0	62,605
6,911	0	(981)	(76,345)
<u>0</u>	<u>(109,812)</u>	<u>(121,413)</u>	<u>(231,225)</u>
<u>59,291</u>	<u>(730,897)</u>	<u>(2,647,382)</u>	<u>(4,194,401)</u>
<u>(\$7,706)</u>	<u>\$1,796,416</u>	<u>(\$760,008)</u>	<u>(\$4,903,609)</u>

Combining Statements – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

College Savings Program – To account for and report County and citizen deposits towards a program that provides a savings vehicle for student’s post-secondary education.

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance 12/31/2013	Additions	Deletions	Ending Balance 12/31/2014
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$5,412,287	\$555,811,540	\$555,706,869	\$5,516,958
<i>Liabilities</i>				
Undistributed Monies	\$5,412,287	\$555,811,540	\$555,706,869	\$5,516,958
Undivided Taxes				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$168,794,605	\$2,765,097,966	\$2,694,943,980	\$238,948,591
Property Taxes Receivable	2,902,056,088	3,012,729,887	2,902,056,088	3,012,729,887
Special Assessments Receivable	98,104,579	108,314,469	98,104,579	108,314,469
<i>Total Assets</i>	<u>\$3,168,955,272</u>	<u>\$5,886,142,322</u>	<u>\$5,695,104,647</u>	<u>\$3,359,992,947</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$3,168,955,272</u>	<u>\$5,886,142,322</u>	<u>\$5,695,104,647</u>	<u>\$3,359,992,947</u>
Other Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,063,129	\$3,584,292	\$3,488,292	\$1,159,129
Cash and Cash Equivalents in Segregated Accounts	261,699,581	400,605,498	619,005,009	43,300,070
<i>Total Assets</i>	<u>\$262,762,710</u>	<u>\$404,189,790</u>	<u>\$622,493,301</u>	<u>\$44,459,199</u>
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$262,762,710</u>	<u>\$404,189,790</u>	<u>\$622,493,301</u>	<u>\$44,459,199</u>
Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$7,476,687	\$21,498,337	\$21,365,616	\$7,609,408
<i>Liabilities</i>				
Deposits Held and Due to Others	<u>\$7,476,687</u>	<u>\$21,498,337</u>	<u>\$21,365,616</u>	<u>\$7,609,408</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014

	Beginning Balance 12/31/2013	Additions	Deletions	Ending Balance 12/31/2014
United States Treasury				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,234,162	\$5,234,162	\$0
<i>Liabilities</i>				
Deposits Held and Due to Others	\$0	\$5,234,162	\$5,234,162	\$0
College Savings Program				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$0	\$3,050,000	\$1,042,200	\$2,007,800
<i>Liabilities</i>				
Deposits Held and Due to Others	\$0	\$3,050,000	\$1,042,200	\$2,007,800
All Agency Funds				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$182,746,708	\$3,351,226,297	\$3,280,738,919	\$253,234,086
Cash and Cash Equivalents In Segregated Accounts	261,699,581	403,655,498	620,047,209	45,307,870
Property Taxes Receivable	2,902,056,088	3,012,729,887	2,902,056,088	3,012,729,887
Special Assessments Receivable	98,104,579	108,314,469	98,104,579	108,314,469
<i>Total Assets</i>	<u>\$3,444,606,956</u>	<u>\$6,875,926,151</u>	<u>\$6,900,946,795</u>	<u>\$3,419,586,312</u>
<i>Liabilities</i>				
Undistributed Monies	\$3,174,367,559	\$6,441,953,862	\$6,250,811,516	\$3,365,509,905
Deposits Held and Due to Others	270,239,397	433,972,289	650,135,279	54,076,407
<i>Total Liabilities</i>	<u>\$3,444,606,956</u>	<u>\$6,875,926,151</u>	<u>\$6,900,946,795</u>	<u>\$3,419,586,312</u>

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$13,265,401	\$13,747,781	\$13,996,437	\$248,656
Sales Tax	233,878,198	242,382,885	246,766,868	4,383,983
Hotel/Lodging Taxes	4,200,842	4,353,600	4,432,344	78,744
Excise Tax	10,233,855	10,605,996	10,797,827	191,831
Charges for Services	69,211,055	71,560,531	72,809,567	1,249,036
Licenses and Permits	84,239	87,302	88,881	1,579
Fines and Forfeitures	11,540,360	11,960,011	12,176,332	216,321
Intergovernmental	38,350,919	38,815,495	39,482,726	667,231
Interest	423,864	439,277	447,222	7,945
Other	5,276,904	5,551,585	6,035,402	483,817
<i>Total Revenues</i>	<u>386,465,637</u>	<u>399,504,463</u>	<u>407,033,606</u>	<u>7,529,143</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Vital Statistics:				
Other	10,976	10,976	10,234	742
Administration:				
Personal Services	6,397,255	6,397,255	6,011,300	385,955
Other	2,098,408	2,098,408	1,104,977	993,431
Capital Outlay	160,000	160,000	154,807	5,193
Total Administration	<u>8,655,663</u>	<u>8,655,663</u>	<u>7,271,084</u>	<u>1,384,579</u>
Primary Election:				
Personal Services	678,918	678,918	516,091	162,827
Other	2,730,427	2,730,427	2,062,033	668,394
Total Primary Election	<u>3,409,345</u>	<u>3,409,345</u>	<u>2,578,124</u>	<u>831,221</u>
General Election:				
Personal Services	854,251	854,251	744,733	109,518
Other	3,417,915	3,417,915	2,437,963	979,952
Total General Election	<u>4,272,166</u>	<u>4,272,166</u>	<u>3,182,696</u>	<u>1,089,470</u>
Special Election:				
Personal Services	10,000	10,000	0	10,000
Other	205,977	205,977	76,889	129,088
Total Special Election	<u>215,977</u>	<u>215,977</u>	<u>76,889</u>	<u>139,088</u>
Electronic Voting Consultation:				
Other	668,552	668,552	548,496	120,056
Capital Outlay	31,892	31,892	24,018	7,874
Total Electronic Voting Consultation	<u>\$700,444</u>	<u>\$700,444</u>	<u>\$572,514</u>	<u>\$127,930</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
County Administrator:				
Other	\$24,800	\$0	\$0	\$0
County Council:				
Personal Services	1,510,078	1,510,078	1,422,078	88,000
Other	308,004	348,849	265,998	82,851
Capital Outlay	23,000	23,000	21,554	1,446
Total County Council	1,841,082	1,881,927	1,709,630	172,297
Property Management:				
Personal Services	142,638	87,638	86,417	1,221
Other	2,279,768	1,773,543	1,688,136	85,407
Total Property Management	2,422,406	1,861,181	1,774,553	86,628
Archives:				
Personal Services	252,643	329,893	290,801	39,092
Other	103,779	310,298	266,152	44,146
Total Archives	356,422	640,191	556,953	83,238
Communications:				
Personal Services	436,698	436,698	403,555	33,143
Other	27,553	27,553	10,750	16,803
Capital Outlay	7,088	7,088	3,927	3,161
Total Communications	471,339	471,339	418,232	53,107
Debarment Review Board:				
Personal Services	0	3,000	0	3,000
County Executive:				
Personal Services	1,140,384	1,140,384	1,023,425	116,959
Other	582,456	582,456	429,456	153,000
Total County Executive	1,722,840	1,722,840	1,452,881	269,959
County Executive Transition:				
Personal Services	0	135,000	135,000	0
Other	0	115,000	115,000	0
Total County Executive Transition	0	250,000	250,000	0
Administration-Fiscal Services:				
Personal Services	777,831	1,023,802	778,920	244,882
Other	236,923	236,923	165,293	71,630
Capital Outlay	788	788	788	0
Total Administration-Fiscal Services	\$1,015,542	\$1,261,513	\$945,001	\$316,512

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Office of Budget and Management -				
Fiscal Services:				
Personal Services	\$1,000,190	\$1,000,190	\$710,871	\$289,319
Other	2,098,754	2,096,454	2,044,253	52,201
Total Office of Budget and Management -				
Fiscal Services	3,098,944	3,096,644	2,755,124	341,520
Financial Reporting:				
Personal Services	2,059,893	1,855,034	1,849,824	5,210
Other	1,481,149	1,372,934	1,163,476	209,458
Total Financial Reporting	3,541,042	3,227,968	3,013,300	214,668
Property Valuations:				
Personal Services	4,941,180	4,941,180	4,445,390	495,790
Other	1,988,044	1,988,044	1,821,211	166,833
Capital Outlay	81,728	81,728	81,703	25
Total Property Valuations	7,010,952	7,010,952	6,348,304	662,648
Treasury Management:				
Personal Services	1,338,938	1,414,338	1,275,182	139,156
Other	1,326,273	1,326,273	879,382	446,891
Capital Outlay	788	788	0	788
Total Treasury Management	2,665,999	2,741,399	2,154,564	586,835
Office of Procurement and Diversity -				
Fiscal Services:				
Personal Services	1,390,716	1,334,293	1,204,896	129,397
Other	401,419	401,419	257,878	143,541
Total Office of Procurement and Diversity -				
Fiscal Services	1,792,135	1,735,712	1,462,774	272,938
General (Consumer Affairs):				
Personal Services	718,839	680,339	485,514	194,825
Other	30,823	29,366	12,137	17,229
Capital Outlay	0	39,957	39,957	0
Total General (Consumer Affairs)	749,662	749,662	537,608	212,054
Human Resources Commission:				
Personal Services	460,475	461,809	392,045	69,764
Other	192,176	192,176	190,017	2,159
Capital Outlay	4,867	29,867	3,111	26,756
Total Human Resources Commission	\$657,518	\$683,852	\$585,173	\$98,679

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources Administration:				
Personal Services	\$3,496,987	\$3,326,987	\$3,285,615	\$41,372
Other	504,609	344,609	290,897	53,712
Capital Outlay	788	150,788	143,359	7,429
Total Human Resources Administration	4,002,384	3,822,384	3,719,871	102,513
Employee Benefits:				
Other	0	180,000	0	180,000
Internal Audit:				
Personal Services	457,458	454,758	330,136	124,622
Other	90,416	90,416	38,406	52,010
Capital Outlay	0	2,700	2,668	32
Total Internal Audit	547,874	547,874	371,210	176,664
Inspector General:				
Personal Services	699,152	699,152	679,929	19,223
Other	310,613	310,613	203,985	106,628
Capital Outlay	2,087	2,087	2,087	0
Total Inspector General	1,011,852	1,011,852	886,001	125,851
Information Technology Administration:				
Personal Services	1,598,614	1,629,771	1,591,921	37,850
Other	1,560,276	1,553,276	1,386,124	167,152
Capital Outlay	670	7,670	4,808	2,862
Total Information Technology Administration	3,159,560	3,190,717	2,982,853	207,864
Web and Multi-Media Development:				
Personal Services	1,962,109	1,925,009	1,915,910	9,099
Other	2,548,244	2,035,746	1,789,021	246,725
Capital Outlay	3,700	16,198	10,498	5,700
Total Web and Multi-Media Development	4,514,053	3,976,953	3,715,429	261,524
Security and Disaster Recovery:				
Personal Services	143,842	143,842	140,096	3,746
Other	63,291	73,745	73,450	295
Capital Outlay	0	143,135	131,930	11,205
Total Security and Disaster Recovery	207,133	360,722	345,476	15,246
Engineering Services:				
Personal Services	1,865,648	2,064,148	2,009,717	54,431
Other	1,571,848	1,202,364	1,202,364	0
Capital Outlay	34,415	95,915	92,827	3,088
Total Engineering Services	\$3,471,911	\$3,362,427	\$3,304,908	\$57,519

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Mainframe Operation Services:				
Personal Services	\$1,090,861	\$1,090,861	\$1,061,223	\$29,638
Other	1,321,774	1,365,678	1,264,514	101,164
Capital Outlay	575	5,575	4,835	740
Total Mainframe Operation Services	2,413,210	2,462,114	2,330,572	131,542
User Supply:				
Other	471,371	471,371	465,458	5,913
WAN Services:				
Personal Services	557,813	557,813	555,048	2,765
Other	2,572,958	2,610,392	2,587,910	22,482
Capital Outlay	1,538	461,538	458,862	2,676
Total WAN Services	3,132,309	3,629,743	3,601,820	27,923
Communication Services:				
Personal Services	723,856	668,856	628,164	40,692
Other	1,739,831	1,582,784	1,526,134	56,650
Capital Outlay	0	3,458	3,458	0
Total Communication Services	2,463,687	2,255,098	2,157,756	97,342
IT Reg. Enterprise Data Sharing Sys:				
Personal Services	0	465,223	464,518	705
Information Technology:				
Other	948,466	841,466	641,632	199,834
Capital Outlay	642,560	642,560	458,312	184,248
Total Information Technology	1,591,026	1,484,026	1,099,944	384,082
General Fund Reserve and Contingencies:				
Other	5,570,000	5,570,000	0	5,570,000
Fiscal Certificate of Title Administration - Records and Licenses:				
Personal Services	3,106,825	3,106,825	2,867,726	239,099
Other	1,318,790	1,314,674	1,107,630	207,044
Capital Outlay	48,499	54,915	52,615	2,300
Total Fiscal Certificate of Title Administration - Records and Licenses	4,474,114	4,476,414	4,027,971	448,443
Recorders Housing Trust - General Office:				
Other	0	0	4,849,036	(4,849,036)
Agricultural Society:				
Other	\$3,300	\$3,300	\$0	\$3,300

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Memorial Day:				
Other	\$67,772	\$67,772	\$60,196	\$7,576
Soldiers and Sailors Monument:				
Personal Services	151,094	162,094	159,212	2,882
Other	58,602	88,602	66,338	22,264
Total Soldiers and Sailors Monument	209,696	250,696	225,550	25,146
Refunds:				
Other	1,049,548	1,467,004	1,467,004	0
Self Insurance:				
Other	385,943	735,942	735,942	0
Miscellaneous:				
Other	1,078,698	2,182,533	2,182,425	108
2011 Surplus in Trust:				
Other	0	0	270	(270)
2012 Surplus in Trust:				
Other	0	0	5,752,687	(5,752,687)
Unclaimed Monies:				
Other	0	0	1,161,487	(1,161,487)
Unclaimed Cancelled Aged Warrants:				
Other	0	0	510,166	(510,166)
Total Legislative and Executive	84,460,695	86,576,916	84,074,188	2,502,728
Judicial:				
Board and Care of Prisoners:				
Other	1,003,601	1,320,268	1,320,148	120
Court of Appeals:				
Other	620,988	750,988	666,195	84,793
Capital Outlay	366,000	236,000	225,937	10,063
Total Court of Appeals	986,988	986,988	892,132	94,856
Clerk of Courts:				
Personal Services	5,648,498	5,548,498	5,447,759	100,739
Other	4,628,400	4,728,399	4,697,487	30,912
Capital Outlay	144,447	144,448	144,447	1
Total Clerk of Courts	\$10,421,345	\$10,421,345	\$10,289,693	\$131,652

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial General:				
Personal Services	\$7,774,141	\$7,999,141	\$7,823,220	\$175,921
Other	16,622,778	15,861,278	14,417,621	1,443,657
Capital Outlay	679,193	876,193	872,306	3,887
Total Judicial General	<u>25,076,112</u>	<u>24,736,612</u>	<u>23,113,147</u>	<u>1,623,465</u>
Arbitration:				
Personal Services	1,224,039	1,244,039	1,185,604	58,435
Other	177,733	103,233	65,681	37,552
Total Arbitration	<u>1,401,772</u>	<u>1,347,272</u>	<u>1,251,285</u>	<u>95,987</u>
Central Scheduling:				
Personal Services	7,159,666	6,774,666	6,666,987	107,679
Other	772,017	867,017	773,921	93,096
Capital Outlay	7,439	7,439	7,439	0
Total Central Scheduling	<u>7,939,122</u>	<u>7,649,122</u>	<u>7,448,347</u>	<u>200,775</u>
Probation:				
Personal Services	11,202,010	11,803,091	11,601,289	201,802
Other	2,098,681	2,148,681	1,927,590	221,091
Capital Outlay	12,000	12,000	12,000	0
Total Probation	<u>13,312,691</u>	<u>13,963,772</u>	<u>13,540,879</u>	<u>422,893</u>
Medical Examiner Operations:				
Personal Services	4,088,792	4,031,292	3,894,484	136,808
Other	2,445,437	1,970,437	1,844,796	125,641
Capital Outlay	117	7,617	923	6,694
Total Medical Examiner Operations	<u>6,534,346</u>	<u>6,009,346</u>	<u>5,740,203</u>	<u>269,143</u>
Domestic Relations:				
Personal Services	2,485,798	2,682,198	2,677,562	4,636
Other	1,277,864	1,167,864	1,114,588	53,276
Capital Outlay	23,995	50,995	50,994	1
Total Domestic Relations	<u>3,787,657</u>	<u>3,901,057</u>	<u>3,843,144</u>	<u>57,913</u>
Bureau of Support:				
Personal Services	3,118,037	3,270,637	3,255,850	14,787
Other	896,207	880,207	822,355	57,852
Capital Outlay	22,819	45,819	45,735	84
Total Bureau of Support	<u>\$4,037,063</u>	<u>\$4,196,663</u>	<u>\$4,123,940</u>	<u>\$72,723</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Justice Affairs Administration:				
Personal Services	\$997,629	\$997,629	\$811,715	\$185,914
Other	571,861	531,018	215,016	316,002
Capital Outlay	1,879	22,279	18,425	3,854
Total Justice Affairs Administration	<u>1,571,369</u>	<u>1,550,926</u>	<u>1,045,156</u>	<u>505,770</u>
Public Safety Grants Administration:				
Personal Services	268,066	268,066	198,289	69,777
Other	747,332	747,332	746,349	983
Capital Outlay	25,048	25,048	25,048	0
Total Public Safety Grants Administration	<u>1,040,446</u>	<u>1,040,446</u>	<u>969,686</u>	<u>70,760</u>
Fusion Center:				
Personal Services	100,947	100,947	50,435	50,512
Other	112,100	112,100	74,061	38,039
Capital Outlay	5,000	5,000	1,704	3,296
Total Fusion Center	<u>218,047</u>	<u>218,047</u>	<u>126,200</u>	<u>91,847</u>
Juvenile Court Administration:				
Personal Services	1,662,020	1,691,327	1,690,034	1,293
Other	5,240,922	4,002,617	3,992,839	9,778
Total Juvenile Court Administration	<u>6,902,942</u>	<u>5,693,944</u>	<u>5,682,873</u>	<u>11,071</u>
Juvenile Court Legal:				
Personal Services	7,205,095	7,628,256	7,628,116	140
Other	4,092,079	3,517,297	3,507,677	9,620
Capital Outlay	3,076	5,176	4,511	665
Total Juvenile Court Legal	<u>11,300,250</u>	<u>11,150,729</u>	<u>11,140,304</u>	<u>10,425</u>
Juvenile Court Child Support:				
Personal Services	3,332,474	3,576,474	3,573,547	2,927
Other	781,417	672,417	671,063	1,354
Total Juvenile Court Child Support	<u>4,113,891</u>	<u>4,248,891</u>	<u>4,244,610</u>	<u>4,281</u>
Juvenile Court Detention Home:				
Personal Services	9,096,329	10,268,680	10,268,514	166
Other	3,597,039	3,586,033	3,583,498	2,535
Total Juvenile Court Detention Home	<u>12,693,368</u>	<u>13,854,713</u>	<u>13,852,012</u>	<u>2,701</u>
Law Department:				
Personal Services	1,650,961	1,677,696	1,672,895	4,801
Other	207,766	324,766	324,754	12
Capital Outlay	43,668	6,933	6,931	2
Total Law Department	<u>\$1,902,395</u>	<u>\$2,009,395</u>	<u>\$2,004,580</u>	<u>\$4,815</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Municipal Judicial Cost:				
Personal Services	\$107,416	\$461,116	\$424,690	\$36,426
Other	2,709,495	2,933,835	2,933,314	521
Total Municipal Judicial Cost	2,816,911	3,394,951	3,358,004	36,947
Village and Township Costs:				
Other	0	5,000	3,564	1,436
Probate Court:				
Personal Services	4,627,328	4,627,328	4,521,581	105,747
Other	1,370,447	1,250,447	1,004,786	245,661
Total Probate Court	5,997,775	5,877,775	5,526,367	351,408
Public Defender:				
Personal Services	7,226,820	7,361,955	6,995,125	366,830
Other	1,880,906	1,848,906	1,836,497	12,409
Total Public Defender	9,107,726	9,210,861	8,831,622	379,239
General Office:				
Personal Services	19,515,923	19,265,923	19,114,432	151,491
Other	4,035,745	3,788,618	3,779,877	8,741
Capital Outlay	228,737	584,737	362,758	221,979
Total General Office	23,780,405	23,639,278	23,257,067	382,211
Child Support:				
Personal Services	3,185,018	3,165,018	2,911,113	253,905
Other	377,688	539,815	423,590	116,225
Capital Outlay	1,000	0	0	0
Total Child Support	3,563,706	3,704,833	3,334,703	370,130
Children and Family Services:				
Personal Services	2,236,205	2,236,205	2,075,703	160,502
Other	98,470	48,470	32,980	15,490
Capital Outlay	1,000	1,000	0	1,000
Total Children and Family Services	2,335,675	2,285,675	2,108,683	176,992
Law Enforcement Sheriff:				
Personal Services	16,049,022	14,945,322	14,817,369	127,953
Other	1,204,956	1,086,956	1,073,651	13,305
Capital Outlay	287,277	244,277	243,879	398
Total Law Enforcement Sheriff	\$17,541,255	\$16,276,555	\$16,134,899	\$141,656

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Jail Operations - Sheriff:				
Personal Services	\$44,168,269	\$47,256,392	\$46,855,051	\$401,341
Other	15,322,261	19,081,324	19,018,220	63,104
Capital Outlay	0	1,817,633	1,817,633	0
Total Jail Operations - Sheriff	<u>59,490,530</u>	<u>68,155,349</u>	<u>67,690,904</u>	<u>464,445</u>
Sheriff Operations:				
Personal Services	5,194,810	5,044,810	5,016,032	28,778
Other	1,265,841	667,278	660,683	6,595
Capital Outlay	6,024	6,024	6,024	0
Total Sheriff Operations	<u>6,466,675</u>	<u>5,718,112</u>	<u>5,682,739</u>	<u>35,373</u>
Impact Unit Community Policing:				
Personal Services	920,356	905,356	887,618	17,738
Other	76,859	38,859	36,639	2,220
Total Impact Unit Community Policing	<u>997,215</u>	<u>944,215</u>	<u>924,257</u>	<u>19,958</u>
Coroner's Lab:				
Personal Services	250,398	250,398	194,248	56,150
Other	148,326	238,326	184,482	53,844
Capital Outlay	477,552	577,552	550,200	27,352
Total Coroner's Lab	<u>876,276</u>	<u>1,066,276</u>	<u>928,930</u>	<u>137,346</u>
Custody Mediation Subsidy:				
Other	70,915	70,915	0	70,915
ORC Court Fines:				
Other	0	0	1,627,210	(1,627,210)
Total Judicial	<u>247,288,469</u>	<u>254,649,331</u>	<u>250,037,288</u>	<u>4,612,043</u>
Total General Government	<u>331,749,164</u>	<u>341,226,247</u>	<u>334,111,476</u>	<u>7,114,771</u>
Public Works:				
County Airport:				
Other	594,721	594,721	0	594,721
Health and Safety:				
Cuyahoga County Emergency Communications System:				
Personal Services	190,014	133,414	125,079	8,335
Other	297,989	369,032	341,908	27,124
Capital Outlay	0	6,000	4,155	1,845
Total Health and Safety	<u>\$488,003</u>	<u>\$508,446</u>	<u>\$471,142</u>	<u>\$37,304</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Social Services:				
Veteran's Service Commission:				
Personal Services	\$2,462,378	\$2,462,378	\$2,427,777	\$34,601
Other	4,473,566	4,403,566	4,383,439	20,127
Capital Outlay	51,000	121,000	120,985	15
Total Veteran's Service Commission	6,986,944	6,986,944	6,932,201	54,743
Cooperative Extension:				
Other	247,000	247,000	247,000	0
Ombudsman Program:				
Other	500	500	0	500
College Savings Program:				
Personal Services	75,400	0	0	0
Other	3,507,140	3,507,140	3,252,328	254,812
Total College Savings Program	3,582,540	3,507,140	3,252,328	254,812
Total Social Services	10,816,984	10,741,584	10,431,529	310,055
Community Development:				
Economic Development:				
Personal Services	1,165,589	1,165,589	1,084,133	81,456
Other	2,523,392	2,523,392	2,320,709	202,683
Total Economic Development	3,688,981	3,688,981	3,404,842	284,139
Regional Collaboration:				
Personal Services	222,499	222,499	148,031	74,468
Other	29,644	29,644	27,752	1,892
Total Regional Collaboration	252,143	252,143	175,783	76,360
NOACA:				
Other	174,259	174,259	165,637	8,622
Western Reserve Fund Subsidy:				
Other	750,000	750,000	0	750,000
Casino Tax Fund:				
Other	3,000,000	6,684,650	5,184,650	1,500,000
County Planning Commission Administration:				
Personal Services	1,292,226	1,292,226	1,173,313	118,913
Other	233,761	233,761	212,864	20,897
Capital Outlay	1,447	1,447	1,447	0
Total County Planning Commission Administration	\$1,527,434	\$1,527,434	\$1,387,624	\$139,810

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Medical Mart:				
Other	\$9,150,000	\$9,698,000	\$8,760,500	\$937,500
Total Community Development	18,542,817	22,775,467	19,079,036	3,696,431
Debt Service:				
Gateway:				
Principal Retirement	250,000	250,000	500,000	(250,000)
<i>Total Expenditures</i>	362,441,689	376,096,465	364,593,183	11,503,282
<i>Excess of Revenues Over (Under) Expenditures</i>	24,023,948	23,407,998	42,440,423	19,032,425
Other Financing Sources (Uses)				
Sale of Capital Assets	274	284	289	5
Transfers In	4,717,835	4,946,072	5,063,919	117,847
Transfers Out	(47,689,649)	(63,893,239)	(62,577,147)	1,316,092
<i>Total Other Financing Sources (Uses)</i>	(42,971,540)	(58,946,883)	(57,512,939)	1,433,944
<i>Net Change in Fund Balance</i>	(18,947,592)	(35,538,885)	(15,072,516)	20,466,369
Fund Balance Beginning of Year	197,179,390	197,179,390	197,179,390	0
Prior Year Encumbrances Appropriated	22,948,938	22,948,938	22,948,938	0
<i>Fund Balance End of Year</i>	\$201,180,736	\$184,589,443	\$205,055,812	\$20,466,369

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,424,500	\$86,701,070	\$72,458,264	(\$14,242,806)
Charges for Services	896,942	1,104,244	922,844	(181,400)
Intergovernmental	126,050,119	155,182,931	129,690,277	(25,492,654)
Contributions and Donations	181,764	223,773	187,013	(36,760)
Other	2,443,162	3,007,828	2,513,718	(494,110)
<i>Total Revenues</i>	<u>199,996,487</u>	<u>246,219,846</u>	<u>205,772,116</u>	<u>(40,447,730)</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	5,033,021	4,797,021	4,794,280	2,741
Other	10,148,338	11,184,238	11,025,177	159,061
Capital Outlay	725,235	707,235	656,464	50,771
Total Office of the Director - Children and Family Services	<u>15,906,594</u>	<u>16,688,494</u>	<u>16,475,921</u>	<u>212,573</u>
Training:				
Personal Services	738,037	452,037	450,706	1,331
Other	117,495	134,495	85,958	48,537
Total Training	<u>855,532</u>	<u>586,532</u>	<u>536,664</u>	<u>49,868</u>
Information Services:				
Personal Services	1,358,542	1,138,542	1,160,098	(21,556)
Other	1,332,940	1,775,465	1,570,021	205,444
Total Information Services	<u>2,691,482</u>	<u>2,914,007</u>	<u>2,730,119</u>	<u>183,888</u>
Direct Services:				
Personal Services	36,564,666	34,177,666	34,120,825	56,841
Other	1,498,622	1,407,622	1,382,604	25,018
Total Direct Services	<u>38,063,288</u>	<u>35,585,288</u>	<u>35,503,429</u>	<u>81,859</u>
Supportive Services:				
Personal Services	2,462,049	2,515,049	2,501,408	13,641
Other	2,252,718	2,556,718	2,537,009	19,709
Total Supportive Services	<u>\$4,714,767</u>	<u>\$5,071,767</u>	<u>\$5,038,417</u>	<u>\$33,350</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Foster and Adoptive Parents:				
Personal Services	\$332,384	\$361,384	\$316,903	\$44,481
Other	289,386	289,386	257,635	31,751
Total Foster and Adoptive Parents	621,770	650,770	574,538	76,232
Visitation:				
Personal Services	788,290	854,290	821,020	33,270
Other	208,851	215,851	213,344	2,507
Total Visitation	997,141	1,070,141	1,034,364	35,777
Contracted Placements:				
Personal Services	1,475,130	1,550,130	1,539,119	11,011
Other	18,003	21,103	18,415	2,688
Total Contracted Placements	1,493,133	1,571,233	1,557,534	13,699
Foster Homes:				
Personal Services	3,483,589	3,325,589	3,321,731	3,858
Other	219,884	248,884	224,585	24,299
Total Foster Homes	3,703,473	3,574,473	3,546,316	28,157
Permanent Custody Adoptions:				
Personal Services	4,214,985	4,208,985	4,193,611	15,374
Other	163,022	221,022	212,518	8,504
Total Permanent Custody Adoptions	4,378,007	4,430,007	4,406,129	23,878
Office of the Director - Senior and Adult Services:				
Personal Services	1,125,970	883,814	882,338	1,476
Other	1,513,353	1,617,353	1,331,598	285,755
Capital Outlay	13,259	13,259	13,259	0
Total Office of the Director - Senior and Adult Services	2,652,582	2,514,426	2,227,195	287,231
Human Resources:				
Personal Services	\$698,794	\$698,794	\$645,981	\$52,813

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Services - Human Services:				
Personal Services	\$3,517,688	\$3,517,688	\$3,457,107	\$60,581
Other	0	1,330,569	1,321,288	9,281
Capital Outlay	0	428,469	428,469	0
Total Information Services - Human Services	3,517,688	5,276,726	5,206,864	69,862
Tapestry System of Care - Children and Family Services:				
Personal Services	393,177	419,177	413,423	5,754
Other	7,826,607	6,750,915	6,734,881	16,034
Total Tapestry System of Care - Children and Family Services	8,219,784	7,170,092	7,148,304	21,788
Administrative Services - General Manager:				
Personal Services	1,697,905	1,647,905	1,635,856	12,049
Other	8,781,058	7,741,058	7,436,745	304,313
Capital Outlay	77,753	77,753	61,322	16,431
Total Administrative Services - General Manager	10,556,716	9,466,716	9,133,923	332,793
Information Services:				
Personal Services	457,881	0	0	0
Other	833,138	277,569	277,544	25
Capital Outlay	1,078,469	0	0	0
Total Information Services	2,369,488	277,569	277,544	25
Work First Services:				
Personal Services	1,436,498	1,516,498	1,493,326	23,172
Other	18,218,042	19,427,189	18,687,337	739,852
Total Work First Services	19,654,540	20,943,687	20,180,663	763,024
Southgate:				
Personal Services	4,112,211	4,757,211	4,755,762	1,449
Other	783,883	773,883	771,895	1,988
Total Southgate	4,896,094	5,531,094	5,527,657	3,437
Ohio City:				
Personal Services	3,637,329	4,285,329	4,274,088	11,241
Other	1,489,164	1,489,164	1,485,106	4,058
Total Ohio City	\$5,126,493	\$5,774,493	\$5,759,194	\$15,299

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Quincy Place:				
Personal Services	\$4,644,020	\$5,557,020	\$5,551,416	\$5,604
Other	1,819,581	1,626,581	1,620,512	6,069
Total Quincy Place	6,463,601	7,183,601	7,171,928	11,673
Veteran Employment Building:				
Personal Services	19,946,728	18,490,609	18,518,952	(28,343)
Other	1,298,543	1,211,643	1,204,028	7,615
Total Veteran Employment Building	21,245,271	19,702,252	19,722,980	(20,728)
West Shore:				
Personal Services	4,254,672	4,748,672	4,742,747	5,925
Other	1,515,701	1,520,201	1,516,358	3,843
Total West Shore	5,770,373	6,268,873	6,259,105	9,768
Client Support Services:				
Personal Services	5,929,127	6,154,127	6,114,589	39,538
Other	6,563,381	6,828,381	6,787,566	40,815
Total Client Support Services	12,492,508	12,982,508	12,902,155	80,353
Children with Medical Handicaps:				
Other	1,405,732	2,089,732	1,869,462	220,270
Office of the Director:				
Personal Services	614,425	604,706	599,227	5,479
Other	1,703,903	1,975,653	1,917,241	58,412
Capital Outlay	1,115,325	1,117,825	1,089,369	28,456
Total Office of the Director	3,433,653	3,698,184	3,605,837	92,347
Management Services:				
Personal Services	892,465	965,664	965,664	0
Other	24,188	28,588	22,919	5,669
Total Management Services	916,653	994,252	988,583	5,669
Community Programs:				
Other	\$1,737,198	\$1,507,818	\$1,498,807	\$9,011

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Support:				
Personal Services	\$1,440,598	\$1,378,598	\$1,372,326	\$6,272
Other	208,715	218,715	204,452	14,263
Total Home Support	1,649,313	1,597,313	1,576,778	20,535
Protective Services:				
Personal Services	2,665,292	2,638,892	2,632,950	5,942
Other	769,739	803,539	790,349	13,190
Total Protective Services	3,435,031	3,442,431	3,423,299	19,132
Information and Outreach Services:				
Personal Services	601,474	590,974	590,873	101
Other	27,257	36,201	31,071	5,130
Total Information and Outreach Services	628,731	627,175	621,944	5,231
Home Care Skill Services:				
Other	7,603	0	0	0
Home Based Services:				
Personal Services	2,844,575	2,533,575	2,527,185	6,390
Other	203,003	218,606	208,577	10,029
Total Home Based Services	3,047,578	2,752,181	2,735,762	16,419
Resource and Training:				
Personal Services	507,841	498,691	498,433	258
Other	13,748	13,954	9,562	4,392
Total Resource and Training	521,589	512,645	507,995	4,650
Options Program:				
Personal Services	1,533,546	1,390,546	1,390,252	294
Other	3,697,890	3,554,770	3,535,017	19,753
Total Options Program	5,231,436	4,945,316	4,925,269	20,047
Administrative Services:				
Personal Services	650,732	661,732	661,068	664
Other	238,573	393,573	393,213	360
Total Administrative Services	889,305	1,055,305	1,054,281	1,024
Early Start:				
Other	\$3,043,066	\$2,740,066	\$2,739,751	\$315

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Human Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health and Safety:				
Other	\$342,770	\$342,770	\$342,737	\$33
Quality Child Care:				
Other	13,836,297	13,698,497	13,664,328	34,169
Family and Children First:				
Personal Services	653,257	643,280	641,813	1,467
Other	7,876,671	7,777,371	7,776,529	842
Capital Outlay	0	5,000	4,308	692
Total Family and Children First	8,529,928	8,425,651	8,422,650	3,001
Workforce Investment Act Stimulus:				
Other	125,484	0	0	0
Executive and Financial Operations:				
Personal Services	531,492	456,492	451,414	5,078
Other	15,368,283	16,310,673	15,558,364	752,309
Capital Outlay	3,142	3,142	3,142	0
Total Executive and Financial Operations	15,902,917	16,770,307	16,012,920	757,387
Executive and Financial Operations:				
Personal Services	400,000	430,000	414,364	15,636
Other	1,600,000	1,570,000	468,188	1,101,812
Total Executive and Financial Operations	2,000,000	2,000,000	882,552	1,117,448
<i>Total Expenditures</i>	<u>243,773,403</u>	<u>243,133,186</u>	<u>238,439,879</u>	<u>4,693,307</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,776,916)	3,086,660	(32,667,763)	(35,754,423)
Other Financing Sources (Uses)				
Transfers In	195,359	240,509	201,000	(39,509)
<i>Net Change in Fund Balance</i>	(43,581,557)	3,327,169	(32,466,763)	(35,793,932)
Fund Deficit Beginning of Year	(42,794,475)	(42,794,475)	(42,794,475)	0
Prior Year Encumbrances Appropriated	39,487,222	39,487,222	39,487,222	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$46,888,810)</u>	<u>\$19,916</u>	<u>(\$35,774,016)</u>	<u>(\$35,793,932)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$70,576,742	\$59,959,983	\$58,472,545	(\$1,487,438)
Charges for Services	153	146	145	(1)
Intergovernmental	9,336,236	8,287,653	8,140,743	(146,910)
Other	265,579	252,709	250,906	(1,803)
<i>Total Revenues</i>	<u>80,178,710</u>	<u>68,500,491</u>	<u>66,864,339</u>	<u>(1,636,152)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	471,201	471,201	434,969	36,232
Other	2,479,256	2,479,256	2,346,836	132,420
Total Office of Reentry	<u>2,950,457</u>	<u>2,950,457</u>	<u>2,781,805</u>	<u>168,652</u>
Adult Reentry Court:				
Personal Services	0	65,088	0	65,088
Other	0	1,912	0	1,912
Total Adult Reentry Court	<u>0</u>	<u>67,000</u>	<u>0</u>	<u>67,000</u>
Criminal Justice Intervention:				
Other	250,000	250,000	250,000	0
Legal Services:				
Personal Services	112,592	172,149	170,024	2,125
Other	3,485,056	2,732,974	2,612,731	120,243
Total Legal Services	<u>3,597,648</u>	<u>2,905,123</u>	<u>2,782,755</u>	<u>122,368</u>
Community Social Services:				
Personal Services	5,190,666	5,575,074	5,562,275	12,799
Other	5,330,783	6,895,802	6,895,674	128
Total Community Social Services	<u>10,521,449</u>	<u>12,470,876</u>	<u>12,457,949</u>	<u>12,927</u>
Detention Home:				
Personal Services	632,413	396,522	395,376	1,146
Other	3,751,764	4,179,990	4,179,339	651
Total Detention Home	<u>4,384,177</u>	<u>4,576,512</u>	<u>4,574,715</u>	<u>1,797</u>
Youth and Family:				
Personal Services	976,294	783,294	779,998	3,296
Other	4,212,566	3,184,566	3,159,107	25,459
Total Youth and Family	<u>\$5,188,860</u>	<u>\$3,967,860</u>	<u>\$3,939,105</u>	<u>\$28,755</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Health and Human Services Levy (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Justice Center:				
Personal Services	\$80,201	\$80,201	\$77,506	\$2,695
Other	169,799	344,799	325,000	19,799
Total Family Justice Center	250,000	425,000	402,506	22,494
Total General Government - Judicial	27,142,591	27,612,828	27,188,835	423,993
Health and Safety:				
Hospital Operations - Levy 2:				
Other	20,040,000	20,040,000	20,040,000	0
Hospital Operations - Levy 4:				
Other	20,040,000	20,040,000	20,040,000	0
Total Health and Safety	40,080,000	40,080,000	40,080,000	0
Social Services:				
Homeless Services:				
Personal Services	317,346	390,199	389,188	1,011
Other	6,954,443	5,868,889	5,867,847	1,042
Capital Outlay	0	1,804	1,804	0
Total Homeless Services	7,271,789	6,260,892	6,258,839	2,053
Educational Assistance:				
Other	1,330,775	1,330,775	1,217,110	113,665
Total Social Services	8,602,564	7,591,667	7,475,949	115,718
<i>Total Expenditures</i>	75,825,155	75,284,495	74,744,784	539,711
<i>Excess of Revenues Over (Under) Expenditures</i>	4,353,555	(6,784,004)	(7,880,445)	(1,096,441)
Other Financing Sources (Uses)				
Transfers In	2,902,146	1,233,747	1,000,000	(233,747)
Transfers Out	(2,903,157)	(6,803,151)	0	6,803,151
<i>Total Other Financing Sources (Uses)</i>	(1,011)	(5,569,404)	1,000,000	6,569,404
<i>Net Change in Fund Balance</i>	4,352,544	(12,353,408)	(6,880,445)	5,472,963
Fund Balance Beginning of Year	29,494,742	29,494,742	29,494,742	0
Prior Year Encumbrances Appropriated	8,535,420	8,535,420	8,535,420	0
<i>Fund Balance End of Year</i>	\$42,382,706	\$25,676,754	\$31,149,717	\$5,472,963

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
County Board of Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$95,267,223	\$89,569,701	\$90,245,397	\$675,696
Charges for Services	4,401,673	4,138,428	4,169,647	31,219
Intergovernmental	99,189,693	93,257,584	93,961,101	703,517
Contributions and Donations	26,483	26,483	26,483	0
Other	1,266,897	1,189,545	1,198,719	9,174
<i>Total Revenues</i>	<u>200,151,969</u>	<u>188,181,741</u>	<u>189,601,347</u>	<u>1,419,606</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	87,010,736	87,010,736	84,179,992	2,830,744
Other	118,340,662	118,340,662	113,427,862	4,912,800
Capital Outlay	4,053,229	4,053,229	3,095,864	957,365
<i>Total Expenditures</i>	<u>209,404,627</u>	<u>209,404,627</u>	<u>200,703,718</u>	<u>8,700,909</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,252,658)	(21,222,886)	(11,102,371)	10,120,515
Other Financing Sources (Uses)				
Sale of Capital Assets	34,972	32,881	33,129	248
<i>Net Change in Fund Balance</i>	(9,217,686)	(21,190,005)	(11,069,242)	10,120,763
Fund Balance Beginning of Year	118,380,722	118,380,722	118,380,722	0
Prior Year Encumbrances Appropriated	7,071,589	7,071,589	7,071,589	0
<i>Fund Balance End of Year</i>	<u>\$116,234,625</u>	<u>\$104,262,306</u>	<u>\$114,383,069</u>	<u>\$10,120,763</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Children Services
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$33,885,966	\$29,933,505	\$32,888,291	\$2,954,786
Intergovernmental	33,747,650	29,811,320	32,754,046	2,942,726
Other	407,837	360,268	395,830	35,562
<i>Total Revenues</i>	<u>68,041,453</u>	<u>60,105,093</u>	<u>66,038,167</u>	<u>5,933,074</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	9,655,352	9,460,352	9,522,469	(62,117)
Foster Care:				
Other	2,846,324	2,273,324	2,372,374	(99,050)
Purchased Congregate and Foster Care:				
Other	66,011,687	65,643,051	65,607,990	35,061
Adoption Services:				
Other	9,261,564	7,519,761	7,491,859	27,902
<i>Total Expenditures</i>	<u>87,774,927</u>	<u>84,896,488</u>	<u>84,994,692</u>	<u>(98,204)</u>
<i>Net Change in Fund Balance</i>	(19,733,474)	(24,791,395)	(18,956,525)	5,834,870
Fund Balance Beginning of Year	29,611,562	29,611,562	29,611,562	0
Prior Year Encumbrances Appropriated	14,730,303	14,730,303	14,730,303	0
<i>Fund Balance End of Year</i>	<u>\$24,608,391</u>	<u>\$19,550,470</u>	<u>\$25,385,340</u>	<u>\$5,834,870</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Convention Center Hotel Construction
Budget Basis
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
Capital Project Future Debt Service				
Other	<u>21,109,405</u>	<u>21,109,405</u>	<u>21,109,404</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,109,405)	(21,109,405)	(21,109,404)	1
Other Financing Sources (Uses)				
Certificates of Participation Issued	<u>11,708,340</u>	<u>11,708,340</u>	<u>11,708,340</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(9,401,065)	(9,401,065)	(9,401,064)	1
Fund Deficit Beginning of Year	(15,445,271)	(15,445,271)	(15,445,271)	0
Prior Year Encumbrances Appropriated	<u>15,012,912</u>	<u>15,012,912</u>	<u>15,012,912</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u><u>(\$9,833,424)</u></u>	<u><u>(\$9,833,424)</u></u>	<u><u>(\$9,833,423)</u></u>	<u><u>\$1</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Sanitary Engineer
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$16,998,153	\$104,580,760	\$21,537,041	(\$83,043,719)
Interest	9	58	12	(46)
Tap-in Fees	433,910	2,678,905	550,255	(2,128,650)
OWDA Loan Proceeds	400,455	400,455	400,455	0
Other	16,880	381,124	40,252	(340,872)
Intergovernmental	47,758	2,366,755	167,938	(2,198,817)
<i>Total Revenues</i>	<u>17,897,165</u>	<u>110,408,057</u>	<u>22,695,953</u>	<u>(87,712,104)</u>
Expenses				
Personal Services	10,093,647	9,493,647	9,067,305	426,342
Other	9,413,343	31,660,315	15,937,609	15,722,706
Capital Outlay	(4,474,650)	3,625,350	3,198,439	426,911
Principal Retirement	1,134,645	1,134,645	1,134,645	0
Interest and Fiscal Charges	556,128	556,128	556,128	0
<i>Total Expenses</i>	<u>16,723,113</u>	<u>46,470,085</u>	<u>29,894,126</u>	<u>16,575,959</u>
<i>Net Change in Fund Equity</i>	1,174,052	63,937,972	(7,198,173)	(71,136,145)
Fund Equity Beginning of Year	26,638,651	26,638,651	26,638,651	0
Prior Year Encumbrances Appropriated	<u>8,646,763</u>	<u>8,646,763</u>	<u>8,646,763</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$36,459,466</u>	<u>\$99,223,386</u>	<u>\$28,087,241</u>	<u>(\$71,136,145)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Motor Vehicle Gas Tax
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$204	\$239	\$230	(\$9)
Fines and Forfeitures	297,873	349,624	336,140	(13,484)
Intergovernmental	25,338,713	29,740,951	28,593,953	(1,146,998)
Interest	255,592	299,998	288,428	(11,570)
Other	149,659	175,661	168,886	(6,775)
<i>Total Revenues</i>	<u>26,042,041</u>	<u>30,566,473</u>	<u>29,387,637</u>	<u>(1,178,836)</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	4,948,961	4,948,961	3,499,741	1,449,220
Other	1,320,328	1,320,328	624,271	696,057
Capital Outlay	114,313	114,313	30,654	83,659
Total Construction Engineer and Test Lab	<u>6,383,602</u>	<u>6,383,602</u>	<u>4,154,666</u>	<u>2,228,936</u>
Maintenance Engineer:				
Personal Services	4,980,071	4,980,071	3,384,798	1,595,273
Other	2,134,706	2,134,706	1,619,039	515,667
Capital Outlay	1,162,540	1,162,540	1,158,602	3,938
Total Maintenance Engineer	<u>8,277,317</u>	<u>8,277,317</u>	<u>6,162,439</u>	<u>2,114,878</u>
Road Capital Improvements:				
Other	3,308,675	6,808,675	0	6,808,675
Capital Outlay	7,140,787	14,140,787	11,194,939	2,945,848
Total Road Capital Improvements	<u>10,449,462</u>	<u>20,949,462</u>	<u>11,194,939</u>	<u>9,754,523</u>
Road and Bridge Registration Tax:				
Other	0	2,168,051	0	2,168,051
Capital Outlay	13,741,527	22,241,527	16,159,152	6,082,375
Total Road and Bridge Registration Tax	<u>13,741,527</u>	<u>24,409,578</u>	<u>16,159,152</u>	<u>8,250,426</u>
Total Public Works	<u>\$38,851,908</u>	<u>\$60,019,959</u>	<u>\$37,671,196</u>	<u>\$22,348,763</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Motor Vehicle Gas Tax (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Debt Service:				
Principal Retirement	\$194,430	\$698,704	\$698,704	\$0
Interest and Fiscal Charges	29,948	107,623	107,623	0
Total Debt Service	<u>224,378</u>	<u>806,327</u>	<u>806,327</u>	<u>0</u>
<i>Total Expenditures</i>	<u>39,076,286</u>	<u>60,826,286</u>	<u>38,477,523</u>	<u>22,348,763</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,034,245)</u>	<u>(30,259,813)</u>	<u>(9,089,886)</u>	<u>21,169,927</u>
Other Financing Sources (Uses)				
Transfers In	4,597,925	8,976,803	8,013,541	(963,262)
Transfers Out	(5,286,109)	(9,986,109)	(9,986,109)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(688,184)</u>	<u>(1,009,306)</u>	<u>(1,972,568)</u>	<u>(963,262)</u>
<i>Net Change in Fund Balance</i>	(13,722,429)	(31,269,119)	(11,062,454)	20,206,665
Fund Balance Beginning of Year	38,909,254	38,909,254	38,909,254	0
Prior Year Encumbrances Appropriated	12,137,128	12,137,128	12,137,128	0
<i>Fund Balance End of Year</i>	<u>\$37,323,953</u>	<u>\$19,777,263</u>	<u>\$39,983,928</u>	<u>\$20,206,665</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,160,939	\$15,084,242	\$14,495,871	(\$588,371)
Intergovernmental	427,685	455,571	437,801	(17,770)
Other	91,810	97,795	93,981	(3,814)
<i>Total Revenues</i>	<u>14,680,434</u>	<u>15,637,608</u>	<u>15,027,653</u>	<u>(609,955)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	3,145,907	2,945,907	2,652,220	293,687
Other	1,387,027	2,351,564	2,155,815	195,749
Total Board of Revision	<u>4,532,934</u>	<u>5,297,471</u>	<u>4,808,035</u>	<u>489,436</u>
Tax Assessment Contractual Services:				
Personal Services	3,401,056	3,728,573	3,726,055	2,518
Other	3,611,129	2,518,008	347,768	2,170,240
Capital Outlay	2,709	3,776	2,676	1,100
Total Tax Assessment Contractual Services	<u>7,014,894</u>	<u>6,250,357</u>	<u>4,076,499</u>	<u>2,173,858</u>
<i>Total Expenditures</i>	<u>11,547,828</u>	<u>11,547,828</u>	<u>8,884,534</u>	<u>2,663,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,132,606	4,089,780	6,143,119	2,053,339
Other Financing Sources (Uses)				
Transfers Out	<u>(1,385,310)</u>	<u>(1,385,310)</u>	<u>(1,385,310)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,747,296	2,704,470	4,757,809	2,053,339
Fund Balance Beginning of Year	8,202,089	8,202,089	8,202,089	0
Prior Year Encumbrances Appropriated	<u>148,270</u>	<u>148,270</u>	<u>148,270</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,097,655</u></u>	<u><u>\$11,054,829</u></u>	<u><u>\$13,108,168</u></u>	<u><u>\$2,053,339</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$37,251,375	\$37,251,375	\$35,446,972	(\$1,804,403)
Charges for Services	214,432	214,432	205,033	(9,399)
Intergovernmental	32,167,138	32,167,138	30,928,916	(1,238,222)
<i>Total Revenues</i>	<u>69,632,945</u>	<u>69,632,945</u>	<u>66,580,921</u>	<u>(3,052,024)</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	3,880,046	3,880,046	3,549,653	330,393
Contractual Services	1,475,750	1,475,750	1,207,567	268,183
Other	75,349,873	75,349,873	53,811,058	21,538,815
Capital Outlay	125,000	125,000	89,558	35,442
<i>Total Expenditures</i>	<u>80,830,669</u>	<u>80,830,669</u>	<u>58,657,836</u>	<u>22,172,833</u>
<i>Net Change in Fund Balance</i>	(11,197,724)	(11,197,724)	7,923,085	19,120,809
Fund Balance Beginning of Year	12,432,698	12,432,698	12,432,698	0
Prior Year Encumbrances Appropriated	2,698	2,698	2,698	0
<i>Fund Balance End of Year</i>	<u>\$1,237,672</u>	<u>\$1,237,672</u>	<u>\$20,358,481</u>	<u>\$19,120,809</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Cuyahoga Support Enforcement
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,388,357	\$1,499,863	\$1,337,760	(\$162,103)
Charges for Services	4,630,175	5,002,046	4,461,434	(540,612)
Intergovernmental	24,116,122	26,052,998	23,237,238	(2,815,760)
Other	60,311	65,154	58,113	(7,041)
<i>Total Revenues</i>	<u>30,194,965</u>	<u>32,620,061</u>	<u>29,094,545</u>	<u>(3,525,516)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	19,360,626	18,924,426	18,950,169	(25,743)
Other	13,874,036	13,203,036	13,156,302	46,734
Capital Outlay	4,000	664,000	654,304	9,696
Total General Government - Judicial	33,238,662	32,791,462	32,760,775	30,687
Social Services:				
Operations:				
Other	14,070	4,070	0	4,070
<i>Total Expenditures</i>	<u>33,252,732</u>	<u>32,795,532</u>	<u>32,760,775</u>	<u>34,757</u>
<i>Net Change in Fund Balance</i>	(3,057,767)	(175,471)	(3,666,230)	(3,490,759)
Fund Deficit Beginning of Year	(2,882,296)	(2,882,296)	(2,882,296)	0
Prior Year Encumbrances Appropriated	3,057,767	3,057,767	3,057,767	0
<i>Fund Deficit End of Year</i>	<u>(\$2,882,296)</u>	<u>\$0</u>	<u>(\$3,490,759)</u>	<u>(\$3,490,759)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Delinquent Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$6,032,960	\$6,333,031	\$6,579,714	\$246,683
Other	30,989	32,530	33,797	1,267
<i>Total Revenues</i>	<u>6,063,949</u>	<u>6,365,561</u>	<u>6,613,511</u>	<u>247,950</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,024,491	1,024,491	878,259	146,232
Other	<u>1,192,165</u>	<u>1,192,165</u>	<u>1,110,702</u>	<u>81,463</u>
Total Legislative and Executive	<u>2,216,656</u>	<u>2,216,656</u>	<u>1,988,961</u>	<u>227,695</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,366,682	1,466,682	1,398,139	68,543
Other	1,594,934	3,994,934	3,562,520	432,414
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Judicial	<u>2,962,616</u>	<u>5,462,616</u>	<u>4,960,659</u>	<u>501,957</u>
<i>Total Expenditures</i>	<u>5,179,272</u>	<u>7,679,272</u>	<u>6,949,620</u>	<u>729,652</u>
<i>Net Change in Fund Balance</i>	884,677	(1,313,711)	(336,109)	977,602
Fund Balance Beginning of Year	5,981,743	5,981,743	5,981,743	0
Prior Year Encumbrances Appropriated	<u>10,811</u>	<u>10,811</u>	<u>10,811</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,877,231</u></u>	<u><u>\$4,678,843</u></u>	<u><u>\$5,656,445</u></u>	<u><u>\$977,602</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
County Land Reutilization
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$6,349,057	\$6,349,057	\$7,348,849	\$999,792
Other	650,943	650,943	753,448	102,505
<i>Total Revenues</i>	7,000,000	7,000,000	8,102,297	1,102,297
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	8,506,898	8,506,898	8,506,898	0
<i>Net Change in Fund Balance</i>	(1,506,898)	(1,506,898)	(404,601)	1,102,297
Fund Balance Beginning of Year	1,454,695	1,454,695	1,454,695	0
<i>Fund Balance (Deficit) End of Year</i>	(\$52,203)	(\$52,203)	\$1,050,094	\$1,102,297

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Court
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,449,396	\$1,178,335	\$1,176,215	(\$2,120)
Fines and Forfeitures	1,225,096	995,983	994,191	(1,792)
Intergovernmental	3,284	2,670	2,665	(5)
Other	95,968	78,021	77,880	(141)
<i>Total Revenues</i>	<u>2,773,744</u>	<u>2,255,009</u>	<u>2,250,951</u>	<u>(4,058)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	53,040	60,740	58,966	1,774
Juvenile Court Incentives:				
Other	0	3,500	113	3,387
Probate Court Computer:				
Other	381,368	381,368	275,628	105,740
Capital Outlay	82,500	82,500	26,655	55,845
Total Probate Court Computer	463,868	463,868	302,283	161,585
Probate Court Dispute Resolution Program:				
Other	4,296	4,296	3,386	910
Probate Court Conduct of Business:				
Other	0	5,000	551	4,449
Clerk of Courts Computerization:				
Other	1,070,136	1,070,136	813,292	256,844
Capital Outlay	51,394	51,394	14,312	37,082
Total Clerk of Courts Computerization	<u>\$1,121,530</u>	<u>\$1,121,530</u>	<u>\$827,604</u>	<u>\$293,926</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Court (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Court of Appeals Special Projects:				
Capital Outlay	\$69,339	\$69,339	\$69,339	\$0
Clerk of Courts:				
Personal Services	428,181	428,181	370,581	57,600
Other	4,598	4,598	0	4,598
Total Clerk of Courts	432,779	432,779	370,581	62,198
General Judicial:				
Personal Services	1,356,014	1,491,014	1,407,708	83,306
Other	415,323	415,323	212,585	202,738
Total General Judicial	1,771,337	1,906,337	1,620,293	286,044
Sheriff:				
Personal Services	174,047	174,047	94,281	79,766
<i>Total Expenditures</i>	4,090,236	4,241,436	3,347,397	894,039
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,316,492)	(1,986,427)	(1,096,446)	889,981
Other Financing Sources (Uses)				
Transfers Out	(236,617)	(290,617)	(234,617)	56,000
<i>Net Change in Fund Balance</i>	(1,553,109)	(2,277,044)	(1,331,063)	945,981
Fund Balance Beginning of Year	8,483,225	8,483,225	8,483,225	0
Prior Year Encumbrances Appropriated	939,777	939,777	939,777	0
<i>Fund Balance End of Year</i>	\$7,869,893	\$7,145,958	\$8,091,939	\$945,981

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Solid Waste
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,947,404	\$2,221,431	\$1,799,285	(\$422,146)
Intergovernmental	150,338	171,492	138,903	(32,589)
Other	65,740	74,991	60,740	(14,251)
<i>Total Revenues</i>	<u>2,163,482</u>	<u>2,467,914</u>	<u>1,998,928</u>	<u>(468,986)</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	481,115	519,115	518,526	589
Other	780,696	762,696	481,763	280,933
Capital Outlay	32,500	32,500	23,001	9,499
Total District Administration	1,294,311	1,314,311	1,023,290	291,021
District Board of Health:				
Other	301,250	301,250	301,250	0
Convenience Center:				
Other	667,125	667,125	662,279	4,846
Plan Update:				
Other	22,382	33,582	27,324	6,258
Municipal Grants:				
Other	200,000	200,000	142,100	57,900
<i>Total Expenditures</i>	<u>2,485,068</u>	<u>2,516,268</u>	<u>2,156,243</u>	<u>360,025</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(321,586)	(48,354)	(157,315)	(108,961)
Other Financing Sources (Uses)				
Transfers Out	(6,444)	(6,444)	(6,444)	0
<i>Net Change in Fund Balance</i>	(328,030)	(54,798)	(163,759)	(108,961)
Fund Balance Beginning of Year	2,880,464	2,880,464	2,880,464	0
Prior Year Encumbrances Appropriated	586,519	586,519	586,519	0
<i>Fund Balance End of Year</i>	<u>\$3,138,953</u>	<u>\$3,412,185</u>	<u>\$3,303,224</u>	<u>(\$108,961)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$19,534	\$117,451	\$30,113	(\$87,338)
Intergovernmental	12,854,645	77,289,517	19,816,034	(57,473,483)
Interest	3,924	23,593	6,049	(17,544)
Other	2,722,662	16,370,209	4,197,110	(12,173,099)
<i>Total Revenues</i>	<u>15,600,765</u>	<u>93,800,770</u>	<u>24,049,306</u>	<u>(69,751,464)</u>
Expenditures				
Current:				
Community Development:				
Development Revolving Loan:				
Other	1,145,966	4,161,966	3,474,987	686,979
Brownfield Revolving Loan:				
Other	155,314	433,703	351,974	81,729
Economic Development:				
Other	14,261,980	14,793,747	7,194,953	7,598,794
2008 Neighborhood Stabilization:				
Personal Services	3,289	3,289	3,289	0
Other	36,560	36,560	37,173	(613)
Total 2008 Neighborhood Stabilization	39,849	39,849	40,462	(613)
Shelter and Care Renewal:				
Other	3,597,688	13,946,656	13,946,656	0
2011 Lead Hazard Reduction Grant:				
Personal Services	217,204	217,204	217,204	0
Other	776,924	782,221	782,221	0
Capital Outlay	0	8,061	8,061	0
Total 2011 Lead Hazard Reduction Grant	994,128	1,007,486	1,007,486	0
2011 NSP 3 Administration:				
Personal Services	978	978	978	0
Other	62,604	114,925	114,925	0
Total 2011 NSP 3 Administration	63,582	115,903	115,903	0
Lead Hazard Reduction Grant:				
Personal Services	128,402	128,402	128,402	0
Other	2,119	2,119	2,119	0
Total Lead Hazard Reduction Grant	\$130,521	\$130,521	\$130,521	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home 2011:				
Personal Services	\$91,943	\$91,943	\$91,943	\$0
Other	396,957	396,957	396,957	0
Total Home 2011	488,900	488,900	488,900	0
CDBG Year 37 2011:				
Other	128,588	84,592	84,592	0
Pass Transitional:				
Other	426,719	426,719	426,719	0
Homeless Crisis Response Program:				
Other	73,518	73,518	73,518	0
Shelter and Care Unit:				
Other	219,439	219,439	219,439	0
Emergency Solutions Grant:				
Other	310,740	717,833	717,832	1
Home Weatherization Assistance 2011:				
Other	375	375	375	0
Home Weatherization Assistance:				
Personal Services	99,307	99,305	99,305	0
Other	16,770	16,770	16,770	0
Total Home Weatherization Assistance	116,077	116,075	116,075	0
Buckeye PSH:				
Other	0	171,308	171,308	0
Shelter and Care 2012 Renewal:				
Other	174,295	174,295	174,294	1
Shelter and Care Home Program:				
Other	23,351	173,351	173,351	0
Shelter and Care 2009:				
Other	706,781	706,781	706,781	0
CDBG Year 36 2010:				
Personal Services	516	0	0	0
Other	129,673	0	0	0
Total CDBG Year 36 2010	\$130,189	\$0	\$0	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Shelter and Care Renewal:				
Other	\$765,842	\$765,842	\$765,842	\$0
Shelter and Care Renewal 2010:				
Other	2,536	2,536	2,536	0
CDBG Year 38 2012:				
Personal Services	8,058	0	0	0
Other	1,692,949	586,183	586,182	1
Total CDBG Year 38 2012	1,701,007	586,183	586,182	1
Emergency Shelter Grant 2010:				
Other	1,034	1,034	1,034	0
Home 2010:				
Other	522,711	522,711	522,711	0
Home 2012:				
Personal Services	28,082	28,082	28,082	0
Other	838,055	838,055	838,055	0
Total Home 2012	866,137	866,137	866,137	0
Shelter and Care - Pass Supportive:				
Other	173,294	173,294	173,294	0
Shelter and Care 2008:				
Other	272,189	585,437	585,437	0
Shelter and Care 2004:				
Other	334,846	712,786	712,786	0
Shelter and Care 2005 SRA:				
Other	122,652	122,652	122,652	0
Shelter and Care 2005 TRA:				
Other	26,873	26,873	26,873	0
Shelter and Care 2006:				
Other	79,615	79,615	79,615	0
Domestic Violence Center:				
Other	\$52,504	\$52,504	\$52,504	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Shelter and Care 2007:				
Other	\$17,964	\$17,964	\$17,964	\$0
EPA 2008 Brownfield Revolving Loan:				
Other	0	600,000	38,799	561,201
CDBG Year 35 2009:				
Other	14,207	0	0	0
Capital Outlay	1,067	0	0	0
Total CDBG Year 35 2009	15,274	0	0	0
Emergency Shelter Grant 2009:				
Other	2,281	2,281	2,281	0
Home 2009:				
Other	5,310	5,310	5,310	0
EPA Brownfields:				
Other	164	0	0	0
Home 2005:				
Other	11,973	11,973	11,973	0
CDBG Year 39 2013:				
Personal Services	220,019	183,623	183,623	0
Other	299,754	672,151	672,151	0
Capital Outlay	69	69	69	0
Total CDBG Year 39 2013	519,842	855,843	855,843	0
CDBG Year 40 2014:				
Personal Services	611,344	611,344	611,344	0
Other	1,138,335	1,138,335	1,138,335	0
Total CDBG Year 40 2014	1,749,679	1,749,679	1,749,679	0
Home 2013:				
Personal Services	81,125	21,755	21,755	0
Other	517,455	576,825	576,825	0
Total Home 2013	598,580	598,580	598,580	0
Home 2014:				
Personal Services	287	287	287	0
Other	1,661	1,661	1,661	0
Total Home 2014	\$1,948	\$1,948	\$1,948	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Emergency Solutions Grant 2013:				
Personal Services	\$1,990	\$1,990	\$1,990	\$0
Other	206,144	206,144	206,143	1
Total Emergency Solutions Grant 2013	208,134	208,134	208,133	1
Emergency Solutions Grant 2014:				
Personal Services	1,771	1,771	1,771	0
Other	103,960	103,960	103,960	0
Total Emergency Solutions Grant 2014	105,731	105,731	105,731	0
EPA 2008:				
Other	5,360	0	0	0
Capital Outlay	754	0	0	0
Total EPA 2008	6,114	0	0	0
Emergency Solutions State 2013:				
Other	0	1,675,000	1,675,000	0
Clean Ohio Program:				
Other	1,913,500	26,951	26,951	0
CDBG Year 34 2008:				
Other	72,099	0	0	0
Home 2008:				
Other	5,180	5,180	5,179	1
Emergency Solutions Grant 2012:				
Other	1,410	1,410	1,410	0
2010 Neighborhood Stabilization:				
Personal Services	5,041	5,041	5,041	0
Other	299,639	299,639	299,639	0
Total 2010 Neighborhood Stabilization	304,680	304,680	304,680	0
ARRA HUD Home Program:				
Other	4,769	4,769	4,769	0
Cuyahoga County Community Development:				
Other	\$0	\$0	\$117,252	(\$117,252)

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community Development No. 8: Other	\$0	\$0	\$938,912	(\$938,912)
<i>Total Expenditures</i>	<u>33,653,872</u>	<u>48,656,054</u>	<u>40,784,123</u>	<u>8,928,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,053,107)</u>	<u>45,144,716</u>	<u>(16,734,817)</u>	<u>(60,823,369)</u>
Other Financing Sources (Uses)				
Revenue Bonds Issued	0	22,006,243	22,006,243	0
Transfers Out	<u>(560,361)</u>	<u>(560,361)</u>	<u>0</u>	<u>560,361</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(560,361)</u>	<u>21,445,882</u>	<u>22,006,243</u>	<u>560,361</u>
<i>Net Change in Fund Balance</i>	(18,613,468)	66,590,598	5,271,426	(60,263,008)
Fund Deficit Beginning of Year	(17,268,555)	(17,268,555)	(17,268,555)	0
Prior Year Encumbrances Appropriated	<u>13,142,208</u>	<u>13,142,208</u>	<u>13,142,208</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$22,739,815)</u>	<u>\$62,464,251</u>	<u>\$1,145,079</u>	<u>(\$61,319,172)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Community Development
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$50,650	\$178,609	\$42,750	(\$135,859)
Intergovernmental	296,396	1,045,189	250,166	(795,023)
Contributions and Donations	2,073	7,311	1,750	(5,561)
Other	60	209	50	(159)
<i>Total Revenues</i>	<u>349,179</u>	<u>1,231,318</u>	<u>294,716</u>	<u>(936,602)</u>
Expenditures				
Current:				
Community Development:				
Geographical Information System:				
Personal Services	333,264	352,614	316,111	36,503
Other	720,021	700,671	619,566	81,105
Total Geographical Information System	<u>1,053,285</u>	<u>1,053,285</u>	<u>935,677</u>	<u>117,608</u>
Senior Transportation Consultation:				
Other	6	6	6	0
2009 Lakefront Connector Bridge:				
Other	828	828	828	0
Renewable Energy Task Force:				
Personal Services	18	18	18	0
Other	34,897	34,897	34,897	0
Total Renewable Energy Task Force	<u>34,915</u>	<u>34,915</u>	<u>34,915</u>	<u>0</u>
Cuyahoga Valley Initiative Organization:				
Other	25,000	25,000	25,000	0
Cuyahoga River Environmental:				
Other	120,861	120,861	120,861	0
Cuyahoga Bicentennial Grant:				
Other	2,600	2,600	2,600	0
Steelyard Commons Wire Transfers:				
Other	0	0	3,989,812	(3,989,812)
Westin Hotel Wire Transfers:				
Other	0	0	4,399,394	(4,399,394)
<i>Total Expenditures</i>	<u>\$1,237,495</u>	<u>\$1,237,495</u>	<u>\$9,509,093</u>	<u>(\$8,271,598)</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Community Development (continued)
Budget Basis
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$888,316)	(\$6,177)	(\$9,214,377)	(\$9,208,200)
Other Financing Sources (Uses)				
Transfers In	<u>822,868</u>	<u>2,901,703</u>	<u>694,523</u>	<u>(2,207,180)</u>
<i>Net Change in Fund Balance</i>	(65,448)	2,895,526	(8,519,854)	(11,415,380)
Fund Balance Beginning of Year	9,154,013	9,154,013	9,154,013	0
Prior Year Encumbrances Appropriated	<u>152,166</u>	<u>152,166</u>	<u>152,166</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,240,731</u></u>	<u><u>\$12,201,705</u></u>	<u><u>\$786,325</u></u>	<u><u>(\$11,415,380)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$572,493	\$2,087,090	\$1,202,410	(\$884,680)
Other	135,599	494,342	284,799	(209,543)
<i>Total Revenues</i>	<u>708,092</u>	<u>2,581,432</u>	<u>1,487,209</u>	<u>(1,094,223)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	6,094	6,094	0	6,094
Other	101,490	101,490	47,810	53,680
Total Medicaid Fund	<u>107,584</u>	<u>107,584</u>	<u>47,810</u>	<u>59,774</u>
Health and Human Services:				
Personal Services	178,994	161,660	143,245	18,415
Other	425,416	418,749	0	418,749
Capital Outlay	0	24,000	24,000	0
Total Health and Human Services	<u>604,410</u>	<u>604,409</u>	<u>167,245</u>	<u>437,164</u>
Substance Abuse and Mental Health Services:				
Personal Services	31,676	31,676	31,676	0
Prisoner Referrals - TASC:				
Personal Services	14,266	14,266	14,266	0
Specialized Docket:				
Personal Services	10,693	10,693	10,693	0
Treatment Alternative Street Crime:				
Personal Services	98,912	582,761	582,761	0
Other	16,630	16,630	16,630	0
Total Treatment Alternative Street Crime	<u>\$115,542</u>	<u>\$599,391</u>	<u>\$599,391</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Treatment Alternatives for Safer Communities (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Drug Court Project:				
Personal Services	\$41,188	\$200,800	\$200,800	\$0
Treatment Capacity Expansion:				
Personal Services	74	168,178	168,178	0
TASC Drug Court:				
Personal Services	192,111	192,111	192,111	0
Other	2,073	7,972	7,972	0
Total TASC Drug Court	194,184	200,083	200,083	0
<i>Total Expenditures</i>	<u>1,119,617</u>	<u>1,937,080</u>	<u>1,440,142</u>	<u>496,938</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(411,525)</u>	<u>644,352</u>	<u>47,067</u>	<u>(597,285)</u>
Other Financing Sources (Uses)				
Transfers In	14,661	53,447	30,792	(22,655)
Transfers Out	(17,334)	(17,334)	(17,334)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(2,673)</u>	<u>36,113</u>	<u>13,458</u>	<u>(22,655)</u>
<i>Net Change in Fund Balance</i>	(414,198)	680,465	60,525	(619,940)
Fund Balance Beginning of Year	708,206	708,206	708,206	0
Prior Year Encumbrances Appropriated	42,700	42,700	42,700	0
<i>Fund Balance End of Year</i>	<u>\$336,708</u>	<u>\$1,431,371</u>	<u>\$811,431</u>	<u>(\$619,940)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Victim Assistance
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$547,217	\$839,551	\$651,909	(\$187,642)
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,159,858	1,095,505	950,219	145,286
Other	803,329	787,329	767,237	20,092
Capital Outlay	0	94,353	90,865	3,488
Total Witness Victim Health and Human Services	1,963,187	1,977,187	1,808,321	168,866
Victim Safety Enhancement:				
Personal Services	69,481	69,481	69,481	0
Other	22,491	22,491	22,491	0
Total Victim Safety Enhancement	91,972	91,972	91,972	0
Violence Against Women Act Block Grant:				
Other	142,204	566,430	566,430	0
Violence Against Women Act Administration Grant:				
Personal Services	2,873	21,761	21,761	0
Other	1,688	1,608	1,608	0
Total Violence Against Women Act Administration Grant	4,561	23,369	23,369	0
Juvenile Court Victim Advocate:				
Personal Services	\$15,030	\$15,030	\$15,030	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Victim Assistance (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recovery Act Stop Violence Against Women Act 2009: Other	\$133,200	\$133,200	\$133,200	\$0
<i>Total Expenditures</i>	<u>2,350,154</u>	<u>2,807,188</u>	<u>2,638,322</u>	<u>168,866</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,802,937)</u>	<u>(1,967,637)</u>	<u>(1,986,413)</u>	<u>(18,776)</u>
Other Financing Sources (Uses)				
Transfers In	1,365,333	2,094,753	1,626,556	(468,197)
Transfers Out	(47,100)	(47,100)	(47,100)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,318,233</u>	<u>2,047,653</u>	<u>1,579,456</u>	<u>(468,197)</u>
<i>Net Change in Fund Balance</i>	(484,704)	80,016	(406,957)	(486,973)
Fund Deficit Beginning of Year	(355,653)	(355,653)	(355,653)	0
Prior Year Encumbrances Appropriated	364,500	364,500	364,500	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$475,857)</u></u>	<u><u>\$88,863</u></u>	<u><u>(\$398,110)</u></u>	<u><u>(\$486,973)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Youth Services
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$22,140,654	\$22,140,654	\$5,092,355	(\$17,048,299)
Other	165,335	165,335	38,027	(127,308)
<i>Total Revenues</i>	<u>22,305,989</u>	<u>22,305,989</u>	<u>5,130,382</u>	<u>(17,175,607)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Community Youth Sanction Program:				
Other	6,212	6,212	6,212	0
Youth Services Subsidy 2014/15:				
Personal Services	2,682,490	2,682,490	2,682,490	0
Other	5,212,242	5,212,242	5,224,073	(11,831)
Capital Outlay	63,630	63,630	63,630	0
Total Youth Services Subsidy 2014/15	<u>7,958,362</u>	<u>7,958,362</u>	<u>7,970,193</u>	<u>(11,831)</u>
<i>Total Expenditures</i>	<u>7,964,574</u>	<u>7,964,574</u>	<u>7,976,405</u>	<u>(11,831)</u>
<i>Net Change in Fund Balance</i>	14,341,415	14,341,415	(2,846,023)	(17,187,438)
Fund Balance Beginning of Year	2,028,029	2,028,029	2,028,029	0
Prior Year Encumbrances Appropriated	2,135,007	2,135,007	2,135,007	0
<i>Fund Balance End of Year</i>	<u>\$18,504,451</u>	<u>\$18,504,451</u>	<u>\$1,317,013</u>	<u>(\$17,187,438)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$788,762	\$3,425,887	\$2,092,030	(\$1,333,857)
Fines and Forfeitures	240,103	1,042,855	636,823	(406,032)
Intergovernmental	7,952,077	34,538,835	21,091,264	(13,447,571)
Contributions and Donations	7,541	32,752	20,000	(12,752)
Other	55,077	239,220	146,081	(93,139)
<i>Total Revenues</i>	<u>9,043,560</u>	<u>39,279,549</u>	<u>23,986,198</u>	<u>(15,293,351)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	0	2,461	280	2,181
Forensic Science Lab:				
Personal Services	2,658,260	2,728,260	2,717,176	11,084
Other	690,507	620,507	440,281	180,226
<i>Total Forensic Science Lab</i>	<u>3,348,767</u>	<u>3,348,767</u>	<u>3,157,457</u>	<u>191,310</u>
Law Library Board:				
Personal Services	241,678	241,678	240,954	724
Other	342,607	382,607	373,490	9,117
Capital Outlay	5,000	5,000	0	5,000
<i>Total Law Library Board</i>	<u>589,285</u>	<u>629,285</u>	<u>614,444</u>	<u>14,841</u>
Indigent Guardianship:				
Other	37,327	37,327	33,980	3,347
Domestic Relations - Legal Research:				
Other	4,429	6,929	6,226	703
Probation Supervision Fees:				
Other	297,110	697,110	416,691	280,419
Capital Outlay	0	250,000	242,584	7,416
<i>Total Probation Supervision Fees</i>	<u>297,110</u>	<u>947,110</u>	<u>659,275</u>	<u>287,835</u>
Inspector General Vendor Fees:				
Personal Services	0	4,440	0	4,440
Other	0	15,100	0	15,100
<i>Total Inspector General Vendor Fees</i>	<u>\$0</u>	<u>\$19,540</u>	<u>\$0</u>	<u>\$19,540</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal Computerization:				
Other	\$18,800	\$5,800	\$4,716	\$1,084
Capital Outlay	0	18,850	18,825	25
Total Supportive Services	18,800	24,650	23,541	1,109
Legal Research and Computerization:				
Other	61,571	61,571	53,951	7,620
Computerized Legal Research:				
Other	0	1,118	1,114	4
Home Detention Fees:				
Capital Outlay	103,090	537,090	509,708	27,382
Residential Title IV-E Juvenile Court:				
Personal Services	0	0	0	0
Other	1,251,919	2,597,927	1,505,558	1,092,369
Total Residential Title IV-E Juvenile Court	1,251,919	2,597,927	1,505,558	1,092,369
Administration Title IV-E Juvenile Court:				
Personal Services	63,831	250,819	262,926	(12,107)
Other	2,009,109	1,922,859	880,045	1,042,814
Total Administration Title IV-E Juvenile Court	2,072,940	2,173,678	1,142,971	1,030,707
Urinalysis Testing:				
Other	114,347	114,347	45,216	69,131
Operation and Maintenance of Detention Facility:				
Other	44,023	44,023	35,939	8,084
Public Defender - Cleveland Municipality:				
Personal Services	1,631,453	1,794,503	1,774,531	19,972
Other	20,033	280,033	272,380	7,653
Total Public Defender - Cleveland Municipality	1,651,486	2,074,536	2,046,911	27,625
Carrying Concealed Weapon Application:				
Personal Services	95,505	95,505	95,505	0
Other	126,817	126,817	80,466	46,351
Total Carrying Concealed Weapon Application	\$222,322	\$222,322	\$175,971	\$46,351

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
State Criminal Alien Assistance Program:				
Personal Services	\$51,590	\$51,590	\$51,590	\$0
Other	43,721	43,721	0	43,721
Total State Criminal Alien Assistance Program	95,311	95,311	51,590	43,721
Custody Mediation:				
Personal Services	578,200	507,417	497,100	10,317
Other	94,715	165,498	143,508	21,990
Total Custody Mediation	672,915	672,915	640,608	32,307
Euclid Jail:				
Personal Services	0	517,244	517,244	0
Other	0	45,000	44,997	3
Total Euclid Jail	0	562,244	562,241	3
High Visibility Enforcement:				
Personal Services	49,147	49,147	49,147	0
Other	2,177	2,177	2,177	0
Total High Visibility Enforcement	51,324	51,324	51,324	0
Smart Ohio Pilot:				
Other	75,000	75,000	75,000	0
Family Justice Center St. Luke's:				
Other	5,073	5,073	5,073	0
Family Justice Center Program:				
Personal Services	289,077	3,013	2,993	20
Other	80,445	366,509	366,508	1
Total Family Justice Center Program	369,522	369,522	369,501	21
Child Sexual Predator Grant Program:				
Capital Outlay	21,025	21,025	21,025	0
Felony Drug Court:				
Other	243,706	243,706	243,706	0
JJDP Subgrant:				
Other	\$0	\$48,150	\$48,150	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COPS Hiring Program:				
Personal Services	\$220,514	\$220,514	\$220,514	\$0
Environmental Crimes Task Force:				
Other	10,301	10,301	10,301	0
2011 Second Chance Act Adult Offender:				
Other	6,854	6,854	6,854	0
Port Security Grant Program:				
Personal Services	18,862	18,862	18,862	0
Second Chance Adult Reentry:				
Other	162,639	662,639	662,638	1
Adult Drug Court Opiate:				
Personal Services	23,802	44,725	44,725	0
Other	154,218	386,610	386,610	0
Total Adult Drug Court Opiate	178,020	431,335	431,335	0
Child Exposed to Violence:				
Other	1,082,620	1,082,620	1,082,620	0
Drug Court Opiate:				
Personal Services	9,522	105,309	105,309	0
Other	105,721	9,934	9,933	1
Total Drug Court Opiate	115,243	115,243	115,242	1
Deputy Rehire Project:				
Personal Services	51,943	51,943	51,943	0
ISP Apprehension Unit:				
Personal Services	53,637	147,137	147,137	0
Probation Improvement Incentive:				
Other	1,199,945	1,199,945	1,199,945	0
Project Restore Program:				
Personal Services	42,588	42,588	42,588	0
Other	60,903	60,903	60,903	0
Total Project Restore Program	\$103,491	\$103,491	\$103,491	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Internet Crimes Against Children:				
Personal Services	\$189,004	\$821,459	\$821,459	\$0
Other	98,386	98,386	98,386	0
Capital Outlay	19,004	19,004	19,004	0
Total Internet Crimes Against Children	306,394	938,849	938,849	0
Felony Coordinator Project:				
Personal Services	175,197	175,197	175,197	0
CCA 408 Jail Misdemeanant:				
Personal Services	1,250,344	1,250,344	1,250,344	0
Other	275,449	814,660	814,660	0
Total CCA 408 Jail Misdemeanant	1,525,793	2,065,004	2,065,004	0
CCA 407 Felony Program:				
Personal Services	2,001,110	2,001,110	2,001,110	0
Other	195,835	1,193,880	1,193,880	0
Total CCA 407 Felony Program	2,196,945	3,194,990	3,194,990	0
JAIBG Block Grant:				
Personal Services	1,194	3,856	3,856	0
Other	95,628	167,104	167,104	0
Total JAIBG Block Grant	96,822	170,960	170,960	0
Safe and Sound Project:				
Other	44,365	101,865	101,865	0
Community Corrections Act Grant:				
Personal Services	57,576	57,576	57,576	0
JJDP Block Grant:				
Other	266,998	323,414	323,414	0
Juvenile Justice Administration:				
Personal Services	38,143	46,377	47,425	(1,048)
Other	0	1,386	0	1,386
Total Juvenile Justice Administration	38,143	47,763	47,425	338
OCJS JAG / PSI Grant:				
Personal Services	\$19,960	\$89,294	\$89,294	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor's Office Efficiency Study:				
Other	\$7	\$7	\$7	\$0
2010 Law Enforcement:				
Other	0	20,067	20,067	0
Capital Outlay	11,785	11,785	11,785	0
Total 2010 Law Enforcement	11,785	31,852	31,852	0
2011 Law Enforcement:				
Personal Services	0	10,738	10,738	0
Other	0	19,262	19,262	0
Total 2011 Law Enforcement	0	30,000	30,000	0
Operation Stonegarden:				
Personal Services	15,330	15,331	15,331	0
Other	23,588	23,587	23,587	0
Total Operation Stonegarden	38,918	38,918	38,918	0
Bulletproof Vest Partnership:				
Other	0	5,840	5,840	0
Grant Admin Staffing:				
Personal Services	37,381	0	0	0
DNA Backlog Reduction Program:				
Personal Services	68,027	15,440	15,440	0
Other	302,867	302,866	302,866	0
Total DNA Backlog Reduction Program	370,894	318,306	318,306	0
Safe Haven Visitation and Exchange:				
Other	22,782	22,783	22,783	0
Cuyahoga County Mental Health Behavior Board:				
Personal Services	401,677	401,677	401,677	0
Professional Continuing Education				
Other	29,397	55,806	55,806	0
Domestic Violence Homicide Prevention				
Other	\$98,786	\$98,786	\$98,786	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Psychiatric Services:				
Personal Services	\$21,949	\$21,949	\$21,949	\$0
Other	6,099	6,099	6,099	0
Total Psychiatric Services	28,048	28,048	28,048	0
Sexual Assault Victim Advocacy Initiative:				
Personal Services	28,687	28,687	28,686	1
Operation Child Protect Program:				
Other	1,248	1,248	1,248	0
Community Based Correctional Facility Operating Account:				
Other	5,646,625	5,646,625	5,646,625	0
Recovery Act Task Force:				
Personal Services	938,374	938,374	938,374	0
Other	1,029	1,029	1,029	0
Total Recovery Act Task Force	939,403	939,403	939,403	0
ARRA Justice Reform Initiative:				
Capital Outlay	2	2	2	0
ARRA JAG Grant:				
Other	5,219	44,646	44,646	0
<i>Total Expenditures</i>	26,944,413	33,895,381	30,988,849	2,906,532
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,900,853)	5,384,168	(7,002,651)	(12,386,819)
Other Financing Sources (Uses)				
Transfers In	1,206,778	6,077,334	3,613,809	(2,463,525)
Transfers Out	(399,043)	(403,184)	(403,184)	0
<i>Total Other Financing Sources (Uses)</i>	807,735	5,674,150	3,210,625	(2,463,525)
<i>Net Change in Fund Balance</i>	(17,093,118)	11,058,318	(3,792,026)	(14,850,344)
Fund Balance Beginning of Year	7,052,252	7,052,252	7,052,252	0
Prior Year Encumbrances Appropriated	3,870,397	3,870,397	3,870,397	0
<i>Fund Balance (Deficit) End of Year</i>	(\$6,170,469)	\$21,980,967	\$7,130,623	(\$14,850,344)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Legislative and Executive
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,371,528	\$1,135,585	\$713,700	(\$421,885)
Interest	232,746	192,707	121,114	(71,593)
Other	22,263	18,434	11,585	(6,849)
<i>Total Revenues</i>	<u>1,626,537</u>	<u>1,346,726</u>	<u>846,399</u>	<u>(500,327)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Prepayment Special Interest:				
Personal Services	174,271	174,271	105,496	68,775
Other	274,609	274,609	73,681	200,928
Total Tax Prepayment Special Interest	<u>448,880</u>	<u>448,880</u>	<u>179,177</u>	<u>269,703</u>
Tax Certificate Administration:				
Personal Services	134,156	134,156	107,031	27,125
Other	59,184	59,184	28,601	30,583
Total Tax Certificate Administration	<u>193,340</u>	<u>193,340</u>	<u>135,632</u>	<u>57,708</u>
County Wellness Fund:				
Other	88,192	88,192	87,393	799
GIS Enterprise Feasibility Study:				
Other	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>830,412</u>	<u>830,412</u>	<u>502,202</u>	<u>328,210</u>
<i>Net Change in Fund Balance</i>	796,125	516,314	344,197	(172,117)
Fund Balance Beginning of Year	7,644,441	7,644,441	7,644,441	0
Prior Year Encumbrances Appropriated	65,531	65,531	65,531	0
<i>Fund Balance End of Year</i>	<u>\$8,506,097</u>	<u>\$8,226,286</u>	<u>\$8,054,169</u>	<u>(\$172,117)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$942,878	\$942,878	\$942,878	\$0
Charges for Services	57,050	162,939	98,412	(64,527)
Licenses and Permits	990,808	2,829,846	1,709,168	(1,120,678)
Fines and Forfeitures	495,000	1,413,770	853,888	(559,882)
Intergovernmental	5,394,449	14,953,521	9,128,389	(5,825,132)
Contributions and Donations	46,362	132,415	79,976	(52,439)
Other	18,752	313,751	133,983	(179,768)
<i>Total Revenues</i>	<u>7,945,299</u>	<u>20,749,120</u>	<u>12,946,694</u>	<u>(7,802,426)</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	14,839	264,839	59,918	204,921
Capital Outlay	206,658	794,741	787,869	6,872
<i>Total Special Project II</i>	<u>221,497</u>	<u>1,059,580</u>	<u>847,787</u>	<u>211,793</u>
Dog and Kennel:				
Personal Services	1,076,704	1,076,704	949,795	126,909
Other	946,918	1,046,918	1,042,091	4,827
Capital Outlay	68,671	68,671	63,671	5,000
<i>Total Dog and Kennel</i>	<u>2,092,293</u>	<u>2,192,293</u>	<u>2,055,557</u>	<u>136,736</u>
Emergency Management:				
Personal Services	718,847	693,847	651,695	42,152
Other	564,728	845,728	791,192	54,536
Capital Outlay	6,481	6,481	5,427	1,054
<i>Total Emergency Management</i>	<u>1,290,056</u>	<u>1,546,056</u>	<u>1,448,314</u>	<u>97,742</u>
Fatherhood Initiative:				
Personal Services	133,950	136,150	135,394	756
Other	1,463,069	1,486,569	1,482,089	4,480
<i>Total Fatherhood Initiative</i>	<u>1,597,019</u>	<u>1,622,719</u>	<u>1,617,483</u>	<u>5,236</u>
Wireless 911 Government Assistance:				
Personal Services	1,324,551	1,324,551	1,146,752	177,799
Other	2,221,284	5,161,284	4,916,026	245,258
Capital Outlay	12,978	72,978	29,281	43,697
<i>Total Wireless 911 Government Assistance</i>	<u>\$3,558,813</u>	<u>\$6,558,813</u>	<u>\$6,092,059</u>	<u>\$466,754</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Consolidation Shared Service:				
Other	\$2,860,000	\$2,860,000	\$2,860,000	\$0
TB Control Program - Metrohealth:				
Other	0	187,015	187,015	0
Ohio Fatherhood Initiative Grant:				
Other	300	300	300	0
Health Care 95:				
Other	1	1	1	0
State Homeland Security Program				
Law Enforcement:				
Personal Services	14,480	21,977	21,977	0
Other	238,324	537,944	537,944	0
Capital Outlay	83,389	34,881	34,881	0
Total State Homeland Security Program				
Law Enforcement	336,193	594,802	594,802	0
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Personal Services	132,616	117,553	117,553	0
Other	71,821	0	0	0
Total Northeast Ohio Regional Fusion				
Center Urban Area Security Initiative	204,437	117,553	117,553	0
Northeast Ohio Regional Fusion				
Center 2009:				
Personal Services	19,424	78,771	78,770	1
Other	42,656	91,820	102,385	(10,565)
Capital Outlay	11	0	0	0
Total Northeast Ohio Regional Fusion				
Center 2009	62,091	170,591	181,155	(10,564)
Urban Area Security Initiative:				
Personal Services	444,240	63,595	63,595	0
Other	2,491,455	2,323,069	2,305,070	17,999
Capital Outlay	913,934	516,547	516,547	0
Total Urban Area Security Initiative	\$3,849,629	\$2,903,211	\$2,885,212	\$17,999

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Ryan White, Title I HIV/AIDS:				
Other	\$49	\$49	\$49	\$0
Citizens Corps Council Grant:				
Capital Outlay	2,260	2,260	2,260	0
Port Security Grant:				
Personal Services	47,894	47,894	47,894	0
Other	633,709	534,544	534,544	0
Total Port Security Grant	681,603	582,438	582,438	0
Northern Border Initiative:				
Other	431	431	431	0
Incident Management System:				
Personal Services	39,016	0	0	0
State Homeland Security Program 04:				
Other	20	20	20	0
Dick Goddard Best Friend Fund:				
Other	10,536	42,392	42,392	0
State Homeland Security:				
Personal Services	38,253	38,253	38,253	0
Other	40,225	472,966	472,966	0
Capital Outlay	546,097	698,115	698,115	0
Total State Homeland Security	624,575	1,209,334	1,209,334	0
Emergency Communication Center:				
Capital Outlay	32,644	32,644	32,644	0
Regional Collaboration Project:				
Personal Services	72,337	62,970	62,970	0
Other	48,950	2,317	2,317	0
Capital Outlay	0	56,000	56,000	0
Total Regional Collaboration Project	121,287	121,287	121,287	0
<i>Total Expenditures</i>	17,584,750	21,803,789	20,878,093	925,696
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$9,639,451)	(\$1,054,669)	(\$7,931,399)	(\$6,876,730)

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Health and Safety (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$82,909	\$2,085,734	\$789,654	(\$1,296,080)
Transfers Out	(3,000,000)	(3,000,000)	(3,000,000)	0
<i>Total Other Financing Sources (Uses)</i>	(2,917,091)	(914,266)	(2,210,346)	(1,296,080)
<i>Net Change in Fund Balance</i>	(12,556,542)	(1,968,935)	(10,141,745)	(8,172,810)
Fund Balance Beginning of Year	6,561,695	6,561,695	6,561,695	0
Prior Year Encumbrances Appropriated	9,849,235	9,849,235	9,849,235	0
<i>Fund Balance End of Year</i>	\$3,854,388	\$14,441,995	\$6,269,185	(\$8,172,810)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Public Works
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,683,026	\$2,683,026	\$269,147	(\$2,413,879)
Interest	64,298	64,298	6,450	(57,848)
<i>Total Revenues</i>	<u>2,747,324</u>	<u>2,747,324</u>	<u>275,597</u>	<u>(2,471,727)</u>
Expenditures				
Current:				
Public Works:				
Great Lakes Restoration:				
Capital Outlay	44,821	44,821	44,821	0
Towpath - ODNR:				
Capital Outlay	<u>32,473</u>	<u>32,473</u>	<u>32,473</u>	<u>0</u>
<i>Total Expenditures</i>	<u>77,294</u>	<u>77,294</u>	<u>77,294</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,670,030	2,670,030	198,303	(2,471,727)
Fund Balance Beginning of Year	751,600	751,600	751,600	0
Prior Year Encumbrances Appropriated	<u>62,125</u>	<u>62,125</u>	<u>62,125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,483,755</u></u>	<u><u>\$3,483,755</u></u>	<u><u>\$1,012,028</u></u>	<u><u>(\$2,471,727)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$828,057	\$1,728,557	\$1,728,557	\$0
Licenses and Permits	27,220	188,089	117,164	(70,925)
Fines and Forfeitures	25,069	173,229	107,907	(65,322)
Intergovernmental	156,127	637,602	469,194	(168,408)
Contributions and Donations	127,197	878,929	547,500	(331,429)
<i>Total Revenues</i>	<u>1,163,670</u>	<u>3,606,406</u>	<u>2,970,322</u>	<u>(636,084)</u>
Expenditures				
Current:				
Social Services:				
Veterans Service:				
Other	232,500	464,367	464,367	0
Social Impact Financing:				
Other	0	1,000,000	1,000,000	0
Domestic Violence:				
Other	229,376	229,376	227,926	1,450
Invest in Children Program				
Administration:				
Other	115,780	115,780	115,780	0
Invest in Children Mental Health:				
Other	1,218,886	1,158,886	1,158,797	89
The What to Expect Foundation:				
Other	30,000	30,000	30,000	0
Sisters of Charity Foundation:				
Other	75,000	25,000	25,000	0
O'Neil Invest in Children and Mom Initiative:				
Personal Services	0	2,937	2,937	0
Other	188,242	185,306	185,306	0
Total O'Neil Invest in Children and Mom Initiative:	<u>188,242</u>	<u>188,243</u>	<u>188,243</u>	<u>0</u>
Cleveland Foundation Invest in Children UPK Program:				
Other	\$25,401	\$25,401	\$25,401	\$0

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
United Way of Greater Cleveland:				
Other	\$0	\$300,000	\$300,000	\$0
Saint Luke's Foundation:				
Other	0	75,000	0	75,000
Title VI-B School Age:				
Personal Services	139,159	139,159	139,159	0
Other	66,529	66,529	66,529	0
Total Title VI-B School Age	205,688	205,688	205,688	0
Program Evaluation and Maintenance of Child Data:				
Other	175,000	175,000	175,000	0
George Gund Foundation Invest in Children:				
Other	292,269	292,269	292,269	0
Network for Success Program:				
Other	14,835	14,835	14,835	0
Healthy Marriage Demonstration:				
Other	882	882	882	0
Dole Manufacturing Access to Growth:				
Other	331,697	331,697	331,697	0
Annie Casey Grant:				
Other	40,000	0	0	0
Helping Ohio Parent Effectively:				
Other	820	820	820	0
Adoption Opportunities Grant:				
Other	125,011	125,011	125,011	0
<i>Total Expenditures</i>	3,301,387	4,758,255	4,681,716	76,539
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$2,137,717)	(\$1,151,849)	(\$1,711,394)	(\$559,545)

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Other Social Services (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$0	\$1,550,282	\$241,867	(\$1,308,415)
Transfers Out	0	(10,000)	(10,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	1,540,282	231,867	(1,308,415)
<i>Net Change in Fund Balance</i>	(2,137,717)	388,433	(1,479,527)	(1,867,960)
Fund Balance Beginning of Year	493,575	493,575	493,575	0
Prior Year Encumbrances Appropriated	1,769,196	1,769,196	1,769,196	0
<i>Fund Balance End of Year</i>	<u>\$125,054</u>	<u>\$2,651,204</u>	<u>\$783,244</u>	<u>(\$1,867,960)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Litter Prevention and Recycling
Budget Basis
For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$244,701	\$244,701	\$0	(\$244,701)
Expenditures				
Current:				
Public Works:				
Recycle Ohio 95:				
Other	8,774	8,774	8,774	0
Recycling Market Development:				
Other	63,750	63,750	63,750	0
<i>Total Expenditures</i>	<u>72,524</u>	<u>72,524</u>	<u>72,524</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	172,177	172,177	(72,524)	(244,701)
Fund Deficit Beginning of Year	(53,887)	(53,887)	(53,887)	0
Prior Year Encumbrances Appropriated	<u>72,524</u>	<u>72,524</u>	<u>72,524</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$190,814</u></u>	<u><u>\$190,814</u></u>	<u><u>(\$53,887)</u></u>	<u><u>(\$244,701)</u></u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Alcohol, Drug and Mental Health Board Grants
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$6,101,582	\$6,101,582	\$899,352	(\$5,202,230)
Other	171,497	171,497	25,278	(146,219)
<i>Total Revenues</i>	<u>6,273,079</u>	<u>6,273,079</u>	<u>924,630</u>	<u>(5,348,449)</u>
Expenditures				
Current:				
Health and Safety:				
Statewide Pathways:				
Other	1,033,142	1,033,142	1,079,029	(45,887)
2nd Chance Reentry Program:				
Other	202,550	202,550	202,550	0
<i>Total Expenditures</i>	<u>1,235,692</u>	<u>1,235,692</u>	<u>1,281,579</u>	<u>(45,887)</u>
<i>Net Change in Fund Balance</i>	5,037,387	5,037,387	(356,949)	(5,394,336)
Fund Balance Beginning of Year	46,017	46,017	46,017	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,083,404</u>	<u>\$5,083,404</u>	<u>(\$310,932)</u>	<u>(\$5,394,336)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual*
Debt Service
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$19,829,623	\$21,239,642	\$19,827,801	(\$1,411,841)
Hotel/Lodging Taxes	5,321,841	5,700,260	5,321,352	(378,908)
Payments in Lieu of Taxes	287,444	307,884	287,418	(20,466)
Charges for Services	443,400	474,928	443,359	(31,569)
Intergovernmental	4,734,412	5,156,761	4,733,866	(422,895)
Interest	1,205,243	1,205,243	1,205,243	0
Other	32,667	34,990	32,664	(2,326)
<i>Total Revenues</i>	<u>31,854,630</u>	<u>34,119,708</u>	<u>31,851,703</u>	<u>(2,268,005)</u>
Expenditures				
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	16,990,000	16,990,000	16,990,000	0
Gateway Arena	1,575,842	1,575,842	1,575,842	0
Brownfield Debt Service	928,311	4,743,912	4,743,912	0
Shaker Square Series 2000A	65,000	65,000	65,000	0
Community Redevelopment	484,361	484,361	484,361	0
Rock-N-Roll Bonds	3,780,000	3,780,000	3,780,000	0
Medical Mart	17,795,000	17,795,000	17,795,000	0
2013 Economic Development. Revenue Bonds	100,000	100,000	100,000	0
Total Principal Retirement	<u>41,718,514</u>	<u>45,534,115</u>	<u>45,534,115</u>	<u>0</u>
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	15,292,601	15,292,601	14,711,631	580,970
Gateway Arena	4,224,158	4,071,271	3,942,997	128,274
Brownfield Debt Service	195,544	999,283	999,282	1
Shaker Square Series 2000A	58,325	61,918	61,918	0
Community Redevelopment	409,239	409,239	335,668	73,571
Rock-N-Roll Bonds	294,148	294,148	294,148	0
Medical Mart	14,814,692	14,863,239	14,863,239	0
2013 Economic Development. Revenue Bonds	640,000	640,000	448,956	191,044
Total Interest and Fiscal Charges	<u>35,928,707</u>	<u>36,631,699</u>	<u>35,657,839</u>	<u>973,860</u>
<i>Total Expenditures</i>	<u>77,647,221</u>	<u>82,165,814</u>	<u>81,191,954</u>	<u>973,860</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$45,792,591)	(\$48,046,106)	(\$49,340,251)	(\$1,294,145)

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual*
Debt Service (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$44,549,471	\$47,717,239	\$44,545,379	(\$3,171,860)
<i>Net Change in Fund Balance</i>	(1,243,120)	(328,867)	(4,794,872)	(4,466,005)
Fund Balance Beginning of Year	18,627,828	18,627,828	18,627,828	0
<i>Fund Balance End of Year</i>	<u>\$17,384,708</u>	<u>\$18,298,961</u>	<u>\$13,832,956</u>	<u>(\$4,466,005)</u>

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$3,046,831	\$3,046,831	\$2,308,959	(\$737,872)
Interest	51,344	51,344	38,910	(12,434)
Other	5,612	5,612	4,253	(1,359)
<i>Total Revenues</i>	<u>3,103,787</u>	<u>3,103,787</u>	<u>2,352,122</u>	<u>(751,665)</u>
Expenditures				
Capital Outlay:				
Forensic Science Lab Capital:				
Other	1,717	1,717	1,717	0
Capital Outlay	298,790	298,790	298,790	0
Total Forensic Science Lab Capital	<u>300,507</u>	<u>300,507</u>	<u>300,507</u>	<u>0</u>
Orange Village Capital Improvement:				
Other	46,909	46,909	46,909	0
93 Jail 2 Bond Issue Proceeds:				
Personal Services	13,859	13,859	13,859	0
Capital Outlay	14,345	14,345	14,345	0
Total 93 Jail 2 Bond Issue Proceeds	<u>28,204</u>	<u>28,204</u>	<u>28,204</u>	<u>0</u>
Emergency Operations Center:				
Personal Services	2,403	2,403	2,403	0
Other	544,715	544,715	544,715	0
Total Emergency Operations Center	<u>547,118</u>	<u>547,118</u>	<u>547,118</u>	<u>0</u>
Capital Project Future Debt Service:				
Personal Services	739,222	739,222	739,222	0
Other	13,778,597	13,778,597	5,602,891	8,175,706
Capital Outlay	51,726,412	51,726,412	56,246,410	(4,519,998)
Total Capital Project Future Debt Service	<u>66,244,231</u>	<u>66,244,231</u>	<u>62,588,523</u>	<u>3,655,708</u>
Cleveland Capital Projects:				
Personal Services	201	201	201	0
Other	8,349	8,349	8,349	0
Total Cleveland Capital Projects	<u>\$8,550</u>	<u>\$8,550</u>	<u>\$8,550</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Capital Projects (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial Information Systems:				
Other	\$6,465	\$6,465	\$6,465	\$0
Capital Outlay	4,231	4,231	4,231	0
Total Judicial Information Systems	10,696	10,696	10,696	0
Maintenance Projects:				
Personal Services	770,662	770,662	770,662	0
Other	1,120,272	1,120,272	1,120,272	0
Capital Outlay	132,466	132,466	132,466	0
Total Maintenance Projects	2,023,400	2,023,400	2,023,400	0
Countywide Maintenance Program:				
Capital Outlay	1,747,300	1,747,300	1,747,300	0
FEMA Storm Damage:				
Personal Services	45,054	45,054	45,054	0
Capital Outlay	445,875	445,875	445,875	0
Total FEMA Storm Damage	490,929	490,929	490,929	0
Total Expenditures	71,447,844	71,447,844	67,792,136	3,655,708
Excess of Revenues Over (Under) Expenditures	(68,344,057)	(68,344,057)	(65,440,014)	2,904,043
Other Financing Sources (Uses)				
Revenue Bonds Issued	135,176,553	135,176,553	102,439,919	(32,736,634)
Transfers In	15,191,563	15,191,563	11,512,518	(3,679,045)
Total Other Financing Sources (Uses)	150,368,116	150,368,116	113,952,437	(36,415,679)
Net Change in Fund Balance	82,024,059	82,024,059	48,512,423	(33,511,636)
Fund Deficit Beginning of Year	(18,378,956)	(18,378,956)	(18,378,956)	0
Prior Year Encumbrances Appropriated	18,751,562	18,751,562	18,751,562	0
Fund Balance End of Year	\$82,396,665	\$82,396,665	\$48,885,029	(\$33,511,636)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Road Capital Projects
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$164,737,842	\$164,737,842	\$36,621,203	(\$128,116,639)
Other	9,199	9,199	2,045	(7,154)
<i>Total Revenues</i>	<u>164,747,041</u>	<u>164,747,041</u>	<u>36,623,248</u>	<u>(128,123,793)</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	4,465	4,465	4,465	0
Other	1,000,000	1,000,000	0	1,000,000
Capital Outlay	330,387	330,387	330,387	0
 Total Ohio Department of Public Works Integrating	 <u>1,334,852</u>	 <u>1,334,852</u>	 <u>334,852</u>	 <u>1,000,000</u>
 Ohio Department of Transportation - Local Public Agencies:				
Personal Services	1,906,615	1,906,615	1,906,615	0
Other	5,585,468	5,585,468	85,468	5,500,000
Capital Outlay	72,400,490	72,400,490	72,400,490	0
 Total Ohio Department of Transportation - Local Public Agencies	 <u>79,892,573</u>	 <u>79,892,573</u>	 <u>74,392,573</u>	 <u>5,500,000</u>
 Total Public Works	 <u>81,227,425</u>	 <u>81,227,425</u>	 <u>74,727,425</u>	 <u>6,500,000</u>
 Capital Outlay:				
Ohio Department of Public Works Integrating:				
Capital Outlay	295,659	295,659	295,659	0
 Ohio Department of Transportation - Local Public Agencies:				
Capital Outlay	3,580,579	3,580,579	3,580,579	0
 Total Capital Outlay	 <u>3,876,238</u>	 <u>3,876,238</u>	 <u>3,876,238</u>	 <u>0</u>
 <i>Total Expenditures</i>	 <u>85,103,663</u>	 <u>85,103,663</u>	 <u>78,603,663</u>	 <u>6,500,000</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>	 <u>\$79,643,378</u>	 <u>\$79,643,378</u>	 <u>(\$41,980,415)</u>	 <u>(\$121,623,793)</u>

(continued)

Cuyahoga County, Ohio
Schedule of Revenues, Expenditures and Changes
Changes in Fund Balance - Budget and Actual
Road Capital Projects (continued)
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$44,921,792	\$44,921,792	\$9,986,109	(\$34,935,683)
Transfers Out	(7,322,754)	(7,322,754)	(7,322,754)	0
<i>Total Other Financing Sources (Uses)</i>	<u>37,599,038</u>	<u>37,599,038</u>	<u>2,663,355</u>	<u>(34,935,683)</u>
<i>Net Change in Fund Balance</i>	117,242,416	117,242,416	(39,317,060)	(156,559,476)
Fund Deficit Beginning of Year	(23,331,426)	(23,331,426)	(23,331,426)	0
Prior Year Encumbrances Appropriated	<u>23,304,549</u>	<u>23,304,549</u>	<u>23,304,549</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$117,215,539</u>	<u>\$117,215,539</u>	<u>(\$39,343,937)</u>	<u>(\$156,559,476)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
 Changes in Fund Equity - Budget and Actual
 County Airport
 Budget Basis
 For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,410,581	\$1,911,965	\$983,110	(\$928,855)
Other	39,957	54,159	27,848	(26,311)
<i>Total Revenues</i>	<u>1,450,538</u>	<u>1,966,124</u>	<u>1,010,958</u>	<u>(955,166)</u>
Expenses				
Personal Services	728,550	703,550	547,234	156,316
Other	880,367	952,672	886,243	66,429
Capital Outlay	0	23,778	21,529	2,249
<i>Total Expenses</i>	<u>1,608,917</u>	<u>1,680,000</u>	<u>1,455,006</u>	<u>224,994</u>
<i>Net Change in Fund Equity</i>	(158,379)	286,124	(444,048)	(730,172)
Fund Equity Beginning of Year	600,619	600,619	600,619	0
Prior Year Encumbrances Appropriated	158,379	158,379	158,379	0
<i>Fund Equity End of Year</i>	<u>\$600,619</u>	<u>\$1,045,122</u>	<u>\$314,950</u>	<u>(\$730,172)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Parking Garage
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,855,766	\$3,097,530	\$3,340,775	\$243,245
Other	9,761	7,841	8,457	616
<i>Total Revenues</i>	<u>3,865,527</u>	<u>3,105,371</u>	<u>3,349,232</u>	<u>243,861</u>
Expenses				
Personal Services	725,633	725,633	587,452	138,181
Other	1,810,680	2,110,680	1,995,219	115,461
<i>Total Expenses</i>	<u>2,536,313</u>	<u>2,836,313</u>	<u>2,582,671</u>	<u>253,642</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	1,329,214	269,058	766,561	497,503
Transfers Out	<u>(646,723)</u>	<u>(646,723)</u>	<u>(646,723)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	682,491	(377,665)	119,838	497,503
Fund Equity Beginning of Year	2,576,959	2,576,959	2,576,959	0
Prior Year Encumbrances Appropriated	<u>96,405</u>	<u>96,405</u>	<u>96,405</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,355,855</u></u>	<u><u>\$2,295,699</u></u>	<u><u>\$2,793,202</u></u>	<u><u>\$497,503</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Cuyahoga County Information Systems
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,424,724	\$1,455,023	\$1,274,105	(\$180,918)
Other	53	54	47	(7)
<i>Total Revenues</i>	<u>1,424,777</u>	<u>1,455,077</u>	<u>1,274,152</u>	<u>(180,925)</u>
Expenses				
Personal Services	784,389	212,189	157,696	54,493
Other	719,507	1,289,507	1,104,094	185,413
Capital Outlay	0	2,200	1,325	875
<i>Total Expenses</i>	<u>1,503,896</u>	<u>1,503,896</u>	<u>1,263,115</u>	<u>240,781</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(79,119)	(48,819)	11,037	59,856
Transfers In	351,704	359,184	314,523	(44,661)
Transfers Out	(420,000)	(420,000)	(420,000)	0
<i>Net Change in Fund Equity</i>	(147,415)	(109,635)	(94,440)	15,195
Fund Equity Beginning of Year	237,027	237,027	237,027	0
Prior Year Encumbrances Appropriated	<u>147,415</u>	<u>147,415</u>	<u>147,415</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$237,027</u>	<u>\$274,807</u>	<u>\$290,002</u>	<u>\$15,195</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Central Custodial Services
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$43,012,474	\$49,695,314	\$40,211,599	(\$9,483,715)
Other	430,242	861,302	249,577	(611,725)
<i>Total Revenues</i>	<u>43,442,716</u>	<u>50,556,616</u>	<u>40,461,176</u>	<u>(10,095,440)</u>
Expenses				
Personal Services	27,059,003	27,259,003	26,569,951	689,052
Other	21,574,363	24,134,363	23,527,878	606,485
Capital Outlay	67,704	67,704	60,464	7,240
<i>Total Expenses</i>	<u>48,701,070</u>	<u>51,461,070</u>	<u>50,158,293</u>	<u>1,302,777</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(5,258,354)	(904,454)	(9,697,117)	(8,792,663)
Transfers In	<u>2,147,378</u>	<u>2,499,019</u>	<u>2,000,000</u>	<u>(499,019)</u>
<i>Net Change in Fund Equity</i>	(3,110,976)	1,594,565	(7,697,117)	(9,291,682)
Fund Deficit Beginning of Year	(4,766,558)	(4,766,558)	(4,766,558)	0
Prior Year Encumbrances Appropriated	<u>4,108,788</u>	<u>4,108,788</u>	<u>4,108,788</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$3,768,746)</u>	<u>\$936,795</u>	<u>(\$8,354,887)</u>	<u>(\$9,291,682)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Maintenance
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,060,009	\$1,194,758	\$1,098,594	(\$96,164)
Other	22,241	30,236	24,530	(5,706)
<i>Total Revenues</i>	<u>1,082,250</u>	<u>1,224,994</u>	<u>1,123,124</u>	<u>(101,870)</u>
Expenses				
Personal Services	346,721	346,721	318,770	27,951
Other	1,275,734	1,175,734	1,159,724	16,010
Capital Outlay	338,007	718,007	718,007	0
<i>Total Expenses</i>	<u>1,960,462</u>	<u>2,240,462</u>	<u>2,196,501</u>	<u>43,961</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(878,212)	(1,015,468)	(1,073,377)	(145,831)
Transfers In	366,170	414,467	380,000	(34,467)
<i>Net Change in Fund Equity</i>	(512,042)	(601,001)	(693,377)	(180,298)
Fund Equity Beginning of Year	120,049	120,049	120,049	0
Prior Year Encumbrances Appropriated	759,368	759,368	759,368	0
<i>Fund Equity End of Year</i>	<u>\$367,375</u>	<u>\$278,416</u>	<u>\$186,040</u>	<u>(\$180,298)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Data Processing
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>(4,197,118)</u>	<u>(4,197,118)</u>
<i>Net Change in Fund Equity</i>	0	0	(4,197,118)	(4,197,118)
Fund Equity Beginning of Year	<u>4,197,118</u>	<u>4,197,118</u>	<u>4,197,118</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$4,197,118</u></u>	<u><u>\$4,197,118</u></u>	<u><u>\$0</u></u>	<u><u>(\$4,197,118)</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Printing
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,735,338	\$5,203,538	\$3,098,538	(\$2,105,000)
Other	7,499	23,864	401	(23,463)
<i>Total Revenues</i>	<u>3,742,837</u>	<u>5,227,402</u>	<u>3,098,939</u>	<u>(2,128,463)</u>
Expenses				
Personal Services	533,730	663,730	595,586	68,144
Other	4,579,713	4,425,892	4,260,486	165,406
<i>Total Expenses</i>	<u>5,113,443</u>	<u>5,089,622</u>	<u>4,856,072</u>	<u>233,550</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(1,370,606)	137,780	(1,757,133)	(1,894,913)
Transfers In	289,445	404,250	239,650	(164,600)
<i>Net Change in Fund Equity</i>	(1,081,161)	542,030	(1,517,483)	(2,059,513)
Fund Deficit Beginning of Year	(2,395,195)	(2,395,195)	(2,395,195)	0
Prior Year Encumbrances Appropriated	1,853,168	1,853,168	1,853,168	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$1,623,188)</u>	<u>\$3</u>	<u>(\$2,059,510)</u>	<u>(\$2,059,513)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Postage
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,741,551	\$1,797,724	\$1,526,956	(\$270,768)
Other	4,631	4,780	4,060	(720)
<i>Total Revenues</i>	<u>1,746,182</u>	<u>1,802,504</u>	<u>1,531,016</u>	<u>(271,488)</u>
Expenses				
Personal Services	532,540	532,540	471,992	60,548
Other	1,298,432	1,198,432	1,162,737	35,695
<i>Total Expenses</i>	<u>1,830,972</u>	<u>1,730,972</u>	<u>1,634,729</u>	<u>96,243</u>
<i>Net Change in Fund Equity</i>	(84,790)	71,532	(103,713)	(175,245)
Fund Deficit Beginning of Year	(150,267)	(150,267)	(150,267)	0
Prior Year Encumbrances Appropriated	78,736	78,736	78,736	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$156,321)</u>	<u>\$1</u>	<u>(\$175,244)</u>	<u>(\$175,245)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Health Insurance
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$50,392,434	\$62,301,132	\$101,344,627	\$39,043,495
Other	43,241,380	53,460,149	42,031	(53,418,118)
<i>Total Revenues</i>	<u>93,633,814</u>	<u>115,761,281</u>	<u>101,386,658</u>	<u>(14,374,623)</u>
Expenses				
Personal Services	514,911	514,911	507,900	7,011
Other	35,439,312	45,483,112	35,692,972	9,790,140
Claims	71,305,600	71,305,600	71,305,600	0
<i>Total Expenses</i>	<u>107,259,823</u>	<u>117,303,623</u>	<u>107,506,472</u>	<u>9,797,151</u>
<i>Net Change in Fund Equity</i>	(13,626,009)	(1,542,342)	(6,119,814)	(4,577,472)
Fund Deficit Beginning of Year	(3,024,394)	(3,024,394)	(3,024,394)	0
Prior Year Encumbrances Appropriated	21,717,896	21,717,896	21,717,896	0
<i>Fund Equity End of Year</i>	<u>\$5,067,493</u>	<u>\$17,151,160</u>	<u>\$12,573,688</u>	<u>(\$4,577,472)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Workers' Compensation
Budget Basis
For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,292,218	\$1,004,923	\$3,927,862	\$2,922,939
Other	73,057	56,815	222,066	165,251
<i>Total Revenues</i>	<u>1,365,275</u>	<u>1,061,738</u>	<u>4,149,928</u>	<u>3,088,190</u>
Expenses				
Personal Services	207,186	207,186	125,361	81,825
Other	1,807,676	2,447,635	2,415,201	32,434
Claims	2,460,107	2,460,107	2,460,107	0
<i>Total Expenses</i>	<u>4,474,969</u>	<u>5,114,928</u>	<u>5,000,669</u>	<u>114,259</u>
<i>Net Change in Fund Equity</i>	(3,109,694)	(4,053,190)	(850,741)	3,202,449
Fund Equity Beginning of Year	34,128,585	34,128,585	34,128,585	0
Prior Year Encumbrances Appropriated	110,893	110,893	110,893	0
<i>Fund Equity End of Year</i>	<u>\$31,129,784</u>	<u>\$30,186,288</u>	<u>\$33,388,737</u>	<u>\$3,202,449</u>

Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
Financial Trends	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-24
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-25 – S-30
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-32 – S-34
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-35 – S-39
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Basic Financial Statements for the relevant year.

Cuyahoga County, Ohio

Net Position by Component

Last Ten Years

(accrual basis of accounting)

	2014	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$401,197,110	\$396,133,373	\$371,056,972	\$434,718,805
Restricted for:				
Capital Projects	40,503,928	73,978,601	77,231,951	63,865,390
Debt Service	0	0	0	0
Health and Human Services	52,919,168	52,857,834	71,929,825	78,253,766
Motor Vehicle	56,259,935	56,648,810	61,408,838	49,807,125
Developmental Disabilities	142,145,385	146,928,842	156,223,090	152,278,099
Community Development Programs	3,490,433	59,340,177	50,044,024	64,551,876
Children's Services	46,503,969	51,500,638	49,299,918	50,598,715
Alcohol and Drug Preventative Services	23,136,980	16,111,180	16,701,806	0
Health and Safety Services	11,766,574	16,864,598	13,783,701	0
Land Reutilization	1,325,533	1,454,695	595,660	30,071
Tax Assessment Operations	23,257,582	14,048,003	9,812,925	15,733,644
Judicial Services	24,330,885	27,879,249	19,482,242	14,235,431
Infrastructure System Operations	1,038,642	10,485,507	1,034,371	995,422
Other Purposes (1)	53,666,272	2,309,086	16,079,212	34,935,728
Unrestricted	242,461,695	220,069,982	196,765,817	88,929,535
<i>Total Governmental Activities Net Position</i>	<u>1,124,004,091</u>	<u>1,146,610,575</u>	<u>1,111,450,352</u>	<u>1,048,933,607</u>
Business-Type Activities				
Net Investment in Capital Assets	31,332,672	26,007,832	36,430,874	39,027,092
Unrestricted	77,544,042	73,578,543	53,825,794	57,261,906
<i>Total Business-Type Activities Net Position</i>	<u>108,876,714</u>	<u>99,586,375</u>	<u>90,256,668</u>	<u>96,288,998</u>
Primary Government				
Net Investment in Capital Assets	432,529,782	422,141,205	407,487,846	473,745,897
Restricted	480,345,286	530,407,220	543,627,563	525,285,267
Unrestricted	320,005,737	293,648,525	250,591,611	146,191,441
<i>Total Primary Government Net Position</i>	<u>\$1,232,880,805</u>	<u>\$1,246,196,950</u>	<u>\$1,201,707,020</u>	<u>\$1,145,222,605</u>

(1) Net position restricted for other purposes was shown in total for 2005-2010.

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

2010	2009	2008	2007	2006	2005
\$331,270,000	\$290,217,000	\$410,193,000	\$408,215,000	\$402,928,000	\$386,234,000
0	0	0	0	0	0
56,548,000	36,133,000	26,309,000	22,658,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
24,336,000	29,488,000	37,851,111	29,841,000	40,768,000	35,678,000
466,517,000	382,944,000	392,944,000	358,906,000	282,516,000	268,514,000
878,671,000	738,782,000	867,297,111	819,620,000	726,212,000	690,426,000
34,298,000	34,664,000	35,210,000	34,075,000	39,860,000	38,866,000
58,970,000	58,206,000	24,212,000	25,009,000	13,695,000	9,836,000
93,268,000	92,870,000	59,422,000	59,084,000	53,555,000	48,702,000
365,568,000	324,881,000	445,403,000	442,290,000	442,788,000	425,100,000
80,884,000	65,621,000	64,160,111	52,499,000	40,768,000	35,678,000
525,487,000	441,150,000	417,156,000	383,915,000	296,211,000	278,350,000
\$971,939,000	\$831,652,000	\$926,719,111	\$878,704,000	\$779,767,000	\$739,128,000

Cuyahoga County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

	2014	2013	2012	2011
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$35,036,951	\$42,647,539	\$42,723,302	\$33,815,890
Judicial	75,709,580	75,906,392	75,207,833	64,496,402
Public Works	2,405,613	2,235,246	2,605,169	2,308,754
Health and Safety Services	2,224,802	3,142,379	2,333,912	1,809,165
Social Services	7,920,266	5,267,314	5,551,526	5,947,689
Community Development	2,120,234	1,926,917	3,768,678	1,098,295
Operating Grants and Contributions	429,951,480	408,422,923	519,347,833	574,708,379
Capital Grants and Contributions	46,279,226	50,366,729	41,394,337	59,349,794
<i>Total Governmental Activities Program Revenues</i>	<u>601,648,152</u>	<u>589,915,439</u>	<u>692,932,590</u>	<u>743,534,368</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	26,432,472	37,264,526	11,936,751	22,809,722
Airport	841,038	978,042	932,291	685,068
Parking Garage	3,332,600	3,417,780	4,925,431	4,039,055
Information Systems	1,582,361	1,445,380	1,560,083	1,497,294
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	445,479	167,890	257,362	144,048
<i>Total Business-Type Activities Program Revenues</i>	<u>32,633,950</u>	<u>43,273,618</u>	<u>19,611,918</u>	<u>29,175,187</u>
<i>Total Primary Government Program Revenues</i>	<u>634,282,102</u>	<u>633,189,057</u>	<u>712,544,508</u>	<u>772,709,555</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	135,953,017	100,601,577	96,929,193	91,462,479
Judicial	352,836,602	326,344,670	335,831,744	323,452,320
Public Works	73,150,390	79,161,964	31,405,346	35,665,079
Health and Safety Services	117,149,663	119,626,042	174,875,093	230,988,876
Social Services	478,626,687	461,481,133	484,785,593	482,461,722
Community Development	72,726,759	49,698,772	53,852,311	48,417,824
Interest and Fiscal Charges	59,655,039	47,541,834	55,001,073	59,301,229
<i>Total Governmental Activities Expenses</i>	<u>1,290,098,157</u>	<u>1,184,455,992</u>	<u>1,232,680,353</u>	<u>1,271,749,529</u>
Business-Type Activities:				
Sanitary Engineer	22,348,922	20,581,112	19,863,604	20,949,553
Airport	1,600,628	1,457,170	1,922,598	1,758,577
Parking Garage	3,124,035	13,335,095	3,541,875	3,592,320
Information Systems	957,350	1,919,313	1,669,099	1,749,095
<i>Total Business-Type Activities Expenses</i>	<u>28,030,935</u>	<u>37,292,690</u>	<u>26,997,176</u>	<u>28,049,545</u>
<i>Total Primary Government Expenses</i>	<u>\$1,318,129,092</u>	<u>\$1,221,748,682</u>	<u>\$1,259,677,529</u>	<u>\$1,299,799,074</u>

2010	2009	2008	2007	2006	2005
\$40,832,000	\$43,465,000	\$54,920,000	\$58,119,000	\$67,948,000	\$67,738,000
39,149,000	34,719,000	37,879,000	40,401,000	23,345,000	20,831,000
2,444,000	2,312,000	2,686,000	2,723,000	2,164,000	2,216,000
1,798,000	1,786,000	1,492,000	1,623,000	1,394,000	1,688,000
5,439,000	6,820,000	6,534,000	7,204,000	8,619,000	4,160,000
142,000	133,000	204,000	147,000	176,000	204,000
523,303,000	602,090,000	613,967,000	642,761,000	621,751,000	622,402,000
36,712,000	25,574,000	31,810,000	30,382,000	32,478,000	36,289,000
<u>649,819,000</u>	<u>716,899,000</u>	<u>749,492,000</u>	<u>783,360,000</u>	<u>757,875,000</u>	<u>755,528,000</u>
18,786,000	20,069,000	15,953,000	14,678,000	13,207,000	12,480,000
712,000	876,000	713,000	940,000	818,000	945,000
3,544,000	3,763,000	3,916,000	3,947,000	3,742,000	2,368,000
1,547,000	1,663,000	1,562,000	1,106,000	1,314,000	1,184,000
0	0	0	0	0	308,000
0	189,000	109,000	5,618,000	2,495,000	6,160,000
<u>24,589,000</u>	<u>26,560,000</u>	<u>22,253,000</u>	<u>26,289,000</u>	<u>21,576,000</u>	<u>23,445,000</u>
<u>674,408,000</u>	<u>743,459,000</u>	<u>771,745,000</u>	<u>809,649,000</u>	<u>779,451,000</u>	<u>778,973,000</u>
80,598,000	91,649,000	97,316,000	78,421,000	86,604,000	81,196,000
322,180,000	351,593,000	351,738,000	352,464,000	328,559,000	297,292,000
40,461,000	46,541,000	54,458,000	64,106,000	60,346,000	64,765,000
217,531,000	223,498,000	220,733,000	207,536,000	234,383,000	207,386,000
512,291,000	664,149,000	662,870,000	651,916,000	625,508,000	580,962,000
49,604,000	51,011,000	39,974,000	42,232,000	31,210,000	31,653,000
23,686,000	16,724,000	15,589,000	15,208,000	16,627,000	15,932,000
<u>1,246,351,000</u>	<u>1,445,165,000</u>	<u>1,442,678,000</u>	<u>1,411,883,000</u>	<u>1,383,237,000</u>	<u>1,279,186,000</u>
17,056,000	14,637,000	12,776,000	13,100,000	11,319,000	11,293,000
2,026,000	2,126,000	2,004,000	1,953,000	2,212,000	1,697,000
3,697,000	3,557,000	5,203,000	4,539,000	2,997,000	2,299,000
1,916,000	2,328,000	2,319,000	2,507,000	1,973,000	2,478,000
<u>24,695,000</u>	<u>22,648,000</u>	<u>22,302,000</u>	<u>22,099,000</u>	<u>18,501,000</u>	<u>17,767,000</u>
<u>\$1,271,046,000</u>	<u>\$1,467,813,000</u>	<u>\$1,464,980,000</u>	<u>\$1,433,982,000</u>	<u>\$1,401,738,000</u>	<u>\$1,296,953,000</u>

(continued)

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

	2014	2013	2012	2011
Net (Expense)/Revenue				
Governmental Activities	(\$688,450,005)	(\$594,540,553)	(\$539,747,763)	(\$528,215,161)
Business-Type Activities	4,603,015	5,980,928	(7,385,258)	1,125,642
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(683,846,990)</u>	<u>(588,559,625)</u>	<u>(547,133,021)</u>	<u>(527,089,519)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:(1)				
General Purposes	13,958,416	13,436,996	15,196,538	17,787,526
General Obligation Bond Retirement	18,753,293	22,841,711	24,854,487	34,936,330
Health and Human Services	181,798,759	139,285,180	162,099,791	198,634,513
Children's Services	34,461,468	32,828,932	36,839,333	37,180,322
Developmental Disabilities	90,060,449	86,907,739	95,204,864	115,373,742
Sales Taxes Levied for General Purposes	251,892,766	238,594,945	228,305,905	242,076,865
Hotel/Lodging Taxes	10,487,523	8,612,366	7,954,045	12,391,398
Excise Tax	10,797,827	0	0	0
Other Local Taxes (2)	0	0	0	0
Payments in Lieu of Taxes	5,762,828	2,757,572	4,608,770	4,987,506
Grants and Entitlements not Restricted to Specific Programs	30,712,035	35,561,623	42,469,462	65,890,384
Unrestricted Contributions	0	0	648,478	0
Gain on Sale fo Capital Assets	0	9,933,464	0	0
Interest	5,481,224	5,660,374	4,937,745	12,812,138
Other	16,297,403	36,569,129	20,027,272	27,404,518
Transfers	(4,620,470)	(3,289,255)	(1,145,835)	(252,071)
<i>Total Governmental Activities</i>	<u>665,843,521</u>	<u>629,700,776</u>	<u>642,000,855</u>	<u>769,223,171</u>
Business-Type Activities:				
Interest	48	11	66,868	14,729
Other	66,806	59,513	104,295	234,593
Transfers	4,620,470	3,289,255	1,145,835	252,071
<i>Total Business-Type Activities</i>	<u>4,687,324</u>	<u>3,348,779</u>	<u>1,316,998</u>	<u>501,393</u>
<i>Total Primary Government</i>	<u>670,530,845</u>	<u>633,049,555</u>	<u>643,317,853</u>	<u>769,724,564</u>
Change in Net Position				
Governmental Activities	(22,606,484)	35,160,223	102,253,092	241,008,010
Business-Type Activities	9,290,339	9,329,707	(6,068,260)	1,627,035
<i>Total Primary Government Change in Net Position</i>	<u>(\$13,316,145)</u>	<u>\$44,489,930</u>	<u>\$96,184,832</u>	<u>\$242,635,045</u>

(1) Property Taxes broken out in 2011-2014

(2) Other Local Taxes detailed in 2011-2014

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

2010	2009	2008	2007	2006	2005
(\$596,532,000)	(\$728,266,000)	(\$693,186,000)	(\$628,523,000)	(\$625,362,000)	(\$523,658,000)
(106,000)	3,912,000	(49,000)	4,190,000	3,075,000	5,678,000
(596,638,000)	(724,354,000)	(693,235,000)	(624,333,000)	(622,287,000)	(517,980,000)
346,331,000	358,218,000	344,518,000	361,148,000	337,783,000	313,675,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
206,418,000	193,692,000	209,997,000	186,288,000	170,509,000	167,125,000
0	0	0	0	0	0
0	0	0	0	0	0
31,370,000	33,385,000	27,955,000	28,502,000	27,774,000	27,362,000
0	0	0	0	0	0
116,900,000	111,259,000	106,740,000	85,214,000	80,620,000	79,969,000
0	0	0	0	0	0
0	0	0	0	0	0
8,234,000	12,198,000	41,206,000	48,967,000	35,534,000	17,147,000
27,619,000	2,540,000	11,582,000	12,211,000	10,644,000	13,823,000
(451,000)	(1,338,000)	(235,000)	(1,299,000)	(1,716,000)	(662,000)
736,421,000	709,954,000	741,763,000	721,031,000	661,148,000	618,439,000
0	1,000	13,000	13,000	13,000	18,000
53,000	142,000	139,000	27,000	49,000	25,000
451,000	1,338,000	235,000	1,299,000	1,716,000	662,000
504,000	1,481,000	387,000	1,339,000	1,778,000	705,000
736,925,000	711,435,000	742,150,000	722,370,000	662,926,000	619,144,000
139,889,000	(18,312,000)	48,577,000	92,508,000	35,786,000	94,781,000
398,000	5,393,000	338,000	5,529,000	4,853,000	6,383,000
\$140,287,000	(\$12,919,000)	\$48,915,000	\$98,037,000	\$40,639,000	\$101,164,000

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

	2014	2013	2012	2011
General Fund				
Nonspendable	\$10,855,525	\$18,188,845	\$9,617,166	\$8,924,464
Committed	0	1,132,418	0	0
Assigned	24,832,959	23,741,261	9,012,927	6,929,678
Unassigned	231,727,208	217,589,992	211,933,355	215,689,432
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	<u>267,415,692</u>	<u>260,652,516</u>	<u>230,563,448</u>	<u>231,543,574</u>
All Other Governmental Funds				
Restricted	1,061,826,135	835,655,986	812,998,055	792,791,146
Unassigned (Deficit)	(5,518,121)	(16,604,109)	(14,882,099)	(87,225,306)
Reserved	0	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>1,056,308,014</u>	<u>819,051,877</u>	<u>798,115,956</u>	<u>705,565,840</u>
<i>Total Governmental Funds</i>	<u>\$1,323,723,706</u>	<u>\$1,079,704,393</u>	<u>\$1,028,679,404</u>	<u>\$937,109,414</u>

Note: The County implemented GASB 54 in 2011.

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

2010	2009	2008	2007	2006	2005
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
83,947,000	44,086,000	52,164,000	43,136,000	39,237,000	36,236,000
122,844,000	211,971,000	195,073,000	171,324,000	123,657,000	133,973,000
206,791,000	256,057,000	247,237,000	214,460,000	162,894,000	170,209,000
0	0	0	0	0	0
0	0	0	0	0	0
238,188,000	70,901,000	56,270,000	40,399,000	34,085,000	24,682,000
190,776,000	251,272,000	232,291,000	258,927,000	218,333,000	216,651,000
292,164,000	(31,541,000)	(125,426,000)	(68,444,000)	(24,422,000)	(8,242,000)
721,128,000	290,632,000	163,135,000	230,882,000	227,996,000	233,091,000
\$927,919,000	\$546,689,000	\$410,372,000	\$445,342,000	\$390,890,000	\$403,300,000

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$334,693,751	\$312,260,678	\$329,167,797	\$338,271,734
Sales Tax	249,521,238	239,081,320	227,706,506	218,737,889
Hotel/Lodging Taxes	10,487,523	8,612,366	7,954,045	12,391,398
Excise Tax	10,797,827	0	0	0
Other Local Taxes (1)	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Payments in Lieu of Taxes	5,762,828	2,757,572	4,608,770	4,987,506
Charges for Services	108,884,670	108,133,821	106,408,921	80,549,139
Licenses and Permits	1,602,660	2,041,488	1,651,798	1,832,243
Fines and Forfeitures	14,755,229	13,844,892	14,546,298	13,243,565
Intergovernmental	481,152,518	477,551,950	594,184,125	628,185,248
Interest	22,625,177	21,932,657	22,063,571	30,743,212
Contributions/Donations	917,254	1,981,349	2,405,074	2,064,929
Other	15,478,079	36,290,469	20,662,831	25,438,525
<i>Total Revenues</i>	<u>1,256,678,754</u>	<u>1,224,488,562</u>	<u>1,331,359,736</u>	<u>1,356,445,388</u>
Expenditures				
General Government:				
Legislative and Executive	97,978,574	97,208,989	103,068,583	82,945,251
Judicial	332,961,570	315,262,410	323,059,469	312,244,646
Public Works	31,227,458	29,769,541	20,316,415	22,868,635
Health and Safety	116,519,490	115,075,368	169,619,764	225,659,046
Social Services	473,749,771	458,561,257	475,802,024	476,089,758
Community Development	68,986,088	42,408,134	53,944,394	48,423,547
Capital Outlay	228,198,583	129,505,924	242,545,944	196,629,037
Debt Service:				
Principal Retirement	73,638,665	71,162,958	65,247,509	63,797,006
Interest and Fiscal Charges	60,336,331	48,262,822	50,544,960	58,834,277
Capital Appreciation Bonds Interest	0	5,249,354	5,201,803	5,156,894
Issuance Costs	3,510,578	379,232	830,264	0
<i>Total Expenditures</i>	<u>1,487,107,108</u>	<u>1,312,845,989</u>	<u>1,510,181,129</u>	<u>1,492,648,097</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(230,428,354)</u>	<u>(88,357,427)</u>	<u>(178,821,393)</u>	<u>(136,202,709)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	33,418	29,042,798	0	0
ODOT Loans Issued	0	0	0	76,865
Revenue Bonds Issued	125,631,885	9,890,000	0	0
Revenue Refunding Bonds Issued	55,333,115	0	0	0
Premium on Revenue Bonds	18,679,044	0	0	0
Discount on Revenue Bonds	(548,989)	(171,181)	0	0
Certificates of Participation Issued	230,885,000	0	0	0
Premium on Certificates of Participation	26,430,183	0	0	0
Discounts on Certificates of Participation	(451,125)	0	0	0
General Obligation Bonds Issued	0	0	65,728,000	0
Premium on General Obligation Bonds Issued	0	0	8,197,892	0
General Obligation Refunding Bonds Issued	0	0	45,577,000	0
Payment to Refunded Bond Escrow Agent	(59,420,509)	0	(52,178,789)	0
Premium on General Obligation Refunding Bonds	0	0	6,945,422	0
General Obligation Notes Issued	0	0	0	10,320,000
Inception of Capital Lease	75,545,977	79,027,670	220,031,600	122,066,783
Transfers In	94,409,083	69,255,309	95,333,189	87,369,530
Transfers Out	(92,079,415)	(69,656,194)	(97,215,091)	(83,676,839)
<i>Total Other Financing Sources (Uses)</i>	<u>474,447,667</u>	<u>117,388,402</u>	<u>292,419,223</u>	<u>136,156,339</u>
<i>Net Change in Fund Balances</i>	<u>\$244,019,313</u>	<u>\$29,030,975</u>	<u>\$113,597,830</u>	<u>(\$46,370)</u>
Debt Service as a Percentage of Noncapital Expenditures	10.19%	10.12%	9.37%	9.83%

(1) Other Local Taxes was further detailed in 2011-2014

Note: 2010 - 2005 Dollars rounded to the nearest thousands.

2010	2009	2008	2007	2006	2005
\$343,549,000	\$358,218,000	\$344,518,000	\$361,148,000	\$337,783,000	\$313,675,000
205,212,000	194,026,000	212,712,000	179,932,000	169,300,000	167,156,000
0	0	0	0	0	0
0	0	0	0	0	0
30,502,000	33,661,000	28,039,000	28,587,000	28,615,000	28,683,000
34,070,000	32,422,000	37,406,000	36,942,000	38,563,000	38,548,000
0	0	0	0	0	0
74,168,000	75,102,000	88,504,000	94,170,000	91,527,000	86,912,000
1,894,000	1,844,000	1,570,000	1,715,000	1,500,000	1,815,000
13,867,000	12,388,000	13,747,000	14,427,000	10,885,000	8,149,000
643,117,000	710,280,000	713,885,000	720,348,000	695,878,000	703,236,000
8,558,000	12,288,000	41,432,000	49,451,000	36,236,000	17,859,000
0	0	0	0	0	0
28,531,000	22,105,000	11,527,000	20,379,000	10,384,000	13,849,000
<u>1,383,468,000</u>	<u>1,452,334,000</u>	<u>1,493,340,000</u>	<u>1,507,099,000</u>	<u>1,420,671,000</u>	<u>1,379,882,000</u>
82,025,000	82,661,000	97,160,000	71,902,000	84,610,000	84,122,000
317,018,000	322,038,000	348,986,000	333,442,000	324,794,000	293,777,000
49,489,000	48,258,000	43,766,000	54,572,000	58,174,000	58,381,000
219,660,000	222,875,000	219,532,000	214,081,000	234,874,000	207,379,000
518,710,000	642,763,000	670,037,000	652,739,000	642,445,000	587,823,000
49,704,000	50,676,000	40,096,000	42,300,000	32,046,000	32,308,000
123,286,000	76,145,000	75,278,000	46,554,000	24,262,000	38,981,000
26,061,000	23,550,000	23,166,000	26,041,000	22,455,000	22,851,000
21,897,000	16,119,000	15,086,000	13,581,000	17,002,000	16,475,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,407,850,000</u>	<u>1,485,085,000</u>	<u>1,533,107,000</u>	<u>1,455,212,000</u>	<u>1,440,662,000</u>	<u>1,342,097,000</u>
<u>(24,382,000)</u>	<u>(32,751,000)</u>	<u>(39,767,000)</u>	<u>51,887,000</u>	<u>(19,991,000)</u>	<u>37,785,000</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
381,765,000	163,825,000	0	0	0	80,020,000
14,354,000	6,445,000	0	0	0	0
44,870,000	0	0	0	0	0
(44,996,000)	0	0	0	0	(80,020,000)
0	0	0	0	0	0
0	0	0	0	0	0
455,000	0	1,753,000	1,825,000	7,342,000	0
320,212,000	234,102,000	238,347,000	209,114,000	192,263,000	167,903,000
<u>(318,742,000)</u>	<u>(235,304,000)</u>	<u>(235,303,000)</u>	<u>(208,374,000)</u>	<u>(192,024,000)</u>	<u>(166,526,000)</u>
<u>397,918,000</u>	<u>169,068,000</u>	<u>4,797,000</u>	<u>2,565,000</u>	<u>7,581,000</u>	<u>1,377,000</u>
<u>\$373,536,000</u>	<u>\$136,317,000</u>	<u>(\$34,970,000)</u>	<u>\$54,452,000</u>	<u>(\$12,410,000)</u>	<u>\$39,162,000</u>
3.41%	2.67%	2.50%	2.81%	2.79%	3.02%

Cuyahoga County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2014	\$18,485,315,020	\$8,368,655,890	\$76,725,631,171	\$0	\$0	\$840,870,540	\$955,534,705
2013	18,501,990,940	8,367,329,430	76,769,486,771	0	0	783,152,720	889,946,273
2012	20,303,526,670	8,795,069,360	83,138,845,800	0	0	698,069,260	793,260,523
2011	20,388,242,460	8,764,927,890	83,294,772,429	0	0	673,170,690	764,966,693
2010	20,379,862,990	8,599,341,910	82,797,728,286	0	0	654,490,330	743,739,011
2009	22,070,872,480	8,427,517,630	87,138,257,457	383,269,519	6,132,312,304	615,400,890	699,319,193
2008	21,973,357,040	8,441,851,130	86,900,594,771	728,222,334	5,825,778,672	588,833,160	669,128,591
2007	21,868,198,750	8,524,013,570	86,834,892,343	1,923,151,550	10,256,808,267	842,683,110	957,594,443
2006	19,556,454,950	7,841,892,830	78,280,993,657	2,390,326,714	9,561,306,856	857,330,780	974,239,523
2005	19,386,378,350	7,931,779,820	78,051,880,486	2,384,696,811	9,538,787,244	944,717,180	1,073,542,250

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in tax year 2007. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax was in 2011 for tax year 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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

Source: Cuyahoga County Fiscal Office

Totals		Effective Tax Rate					Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property		
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU		
\$27,694,841,450	\$77,681,165,876	35.7%	\$14.050000	\$13.949465	\$14.050000	\$14.019621	
27,652,473,090	77,659,433,044	35.6	13.220000	12.996761	13.220000	13.152450	
29,796,665,290	83,932,106,323	35.5	13.118225	12.784542	13.220000	13.022116	
29,826,341,040	84,059,739,122	35.5	13.186619	12.841251	13.320000	13.088138	
29,633,695,230	83,541,467,297	35.5	11.458886	11.125700	13.320000	11.403304	
31,497,060,519	93,969,888,954	33.5	10.940733	11.095297	13.320000	10.895444	
31,732,263,664	93,395,502,034	34.0	10.148870	10.733559	13.420000	10.132211	
33,158,046,980	98,049,295,053	33.8	10.145486	10.774099	13.420000	9.801870	
30,646,005,274	88,816,540,036	34.5	10.002743	10.856262	13.520000	9.539349	
30,647,572,161	88,664,209,980	34.6	9.255356	10.264634	13.520000	8.927860	

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

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Unvoted Millage				
Operating	\$0.600000	\$0.600000	\$0.600000	\$0.600000
Bond Retirement	0.850000	0.850000	0.850000	0.850000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy				
1976 - Bond Retirement	0.000000	0.000000	0.170000	0.170000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.900000	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.799465	3.900000	3.771966
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services				
Residential/Agricultural Real	0.000000	0.000000	2.900000	2.900000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	2.900000	2.804795
Public Utility Tangible Personal Property	0.000000	0.000000	2.900000	2.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.800000	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2014 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.900000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	0.000000	0.000000
Public Utility Tangible Personal Property	3.900000	3.900000	0.000000	0.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$12.600000	\$12.600000	\$11.770000	\$11.770000
Commercial/Industrial and Public Utility Real	12.600000	12.499465	11.770000	11.546761
General Business and Public Utility Personal	12.600000	12.600000	11.770000	11.770000
Total Millage by type of Property				
Residential/Agricultural Real	\$14.050000	\$14.050000	\$13.220000	\$13.220000
Commercial/Industrial and Public Utility Real	14.050000	13.949465	13.220000	12.996761
General Business and Public Utility Personal	14.050000	14.050000	13.220000	13.220000
Total Weighted Average Tax Rate	\$14.019621		\$13.152450	

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$0.600000	\$0.600000	\$0.580000	\$0.580000
0.850000	0.850000	0.870000	0.870000
1.450000	1.450000	1.450000	1.450000
0.170000	0.170000	0.270000	0.270000
3.900000	3.841629	3.900000	3.823502
3.900000	3.650252	3.900000	3.626489
3.900000	3.900000	3.900000	3.900000
2.900000	2.856596	2.900000	2.843117
2.900000	2.714290	2.900000	2.696620
2.900000	2.900000	2.900000	2.900000
4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.798142
4.800000	4.800000	4.800000	4.800000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
\$11.770000	\$11.668225	\$11.870000	\$11.736619
11.770000	11.334542	11.870000	11.391251
11.770000	11.770000	11.870000	11.870000
\$13.220000	\$13.118225	\$13.320000	\$13.186619
13.220000	12.784542	13.320000	12.841251
13.220000	13.220000	13.320000	13.320000
\$13.022116		\$13.088138	

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Four Years (1)

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Overlapping Rates by Taxing District				
Cities and Villages				
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.502779	8.900000	7.193844
Berea	16.800000	12.759015	16.800000	12.756954
Bratenahl	16.000000	16.000000	16.100000	15.203527
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	10.400000	7.326583	10.400000	7.325470
Brook Park	4.750000	4.669437	4.750000	4.668061
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.500000	9.121836	9.500000	9.109577
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.900000	12.900000	13.000000	13.000000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.280803	13.600000	7.259468
Fairview Park	11.800000	11.610581	11.800000	11.609160
Garfield Heights	27.000000	27.000000	27.000000	27.000000
Gates Mills	14.400000	12.996507	14.400000	12.955452
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	10.985477	20.700000	10.977435
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	5.100000	5.100000	5.100000	5.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	15.500000	15.500000	15.500000	15.500000
Mayfield	7.300000	4.219256	7.300000	4.219093
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706459	5.450000	4.706242
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburg Heights	31.800000	30.586890	23.100000	21.847377
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.457654	4.800000	4.457654
North Royalton	8.200000	6.049129	8.200000	6.045118
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	13.350000	10.320091	14.450000	11.341713
Orange	7.100000	7.100000	7.100000	7.100000
Parma	7.100000	6.784137	7.100000	6.781943

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$14.900000	\$14.900000	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000
8.900000	6.915900	8.900000	7.472100
17.200000	13.135000	17.200000	13.134300
16.000000	15.486400	16.000000	15.456400
8.210000	8.210000	8.210000	8.210000
10.400000	6.316400	9.400000	6.315300
4.750000	4.668061	4.750000	4.645900
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
11.200000	11.184700	11.200000	11.182800
12.700000	12.700000	12.700000	12.700000
12.900000	12.900000	12.900000	12.900000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	6.374900	13.600000	6.356000
11.800000	11.577000	11.800000	11.575000
24.300000	24.300000	24.700000	24.700000
14.400000	12.763600	14.400000	12.724900
3.300000	3.300000	3.300000	3.300000
20.700000	11.820500	20.700000	11.492400
4.000000	4.000000	4.000000	4.000000
5.100000	5.100000	5.100000	5.100000
2.200000	2.200000	2.600000	2.600000
17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000
15.500000	15.500000	15.500000	15.492600
7.300000	4.167800	7.300000	4.165600
10.000000	10.000000	10.000000	10.000000
5.450000	4.688100	5.450000	4.687800
7.300000	7.300000	7.300000	7.300000
23.100000	22.724800	23.100000	22.679000
13.300000	13.300000	13.300000	13.300000
4.800000	4.223000	4.800000	4.214800
8.200000	5.917500	8.200000	5.912900
3.800000	3.800000	3.800000	3.800000
14.450000	11.158500	14.250000	10.970600
7.100000	7.100000	7.100000	7.100000
7.100000	6.628700	7.100000	6.627400

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Four Years (1)

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.394664	9.500000	9.397424
Richmond Heights	18.100000	15.713005	18.100000	15.713005
Rocky River	10.900000	10.900000	10.900000	10.900000
Seven Hills	11.200000	11.200000	9.700000	9.644266
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.671521	3.800000	3.670488
South Euclid	16.350000	16.121518	13.100000	13.100000
Strongsville	9.800000	7.783130	9.900000	7.479414
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.700000	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.421231	9.700000	6.419261
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	23.500000	14.048140	23.500000	14.038212
School Districts				
Bay Village City	116.810000	55.371006	116.810000	55.286249
Beachwood City	86.400000	41.766407	86.400000	41.738640
Bedford City	70.820000	39.764572	71.300000	40.121077
Berea City	78.800000	44.772680	78.900000	44.830151
Brecksville-Broadview Heights City	77.200000	40.120574	77.200000	40.065695
Brooklyn City	60.100000	48.994352	48.700000	37.463923
Chagrin Falls Exempted Village	115.600000	54.448358	115.600000	54.265225
Cleveland Heights-University Heights City	149.590000	80.380956	143.700000	74.304939
Cleveland Municipal	79.800000	52.427248	79.800000	52.116544
Cuyahoga Heights Local	35.700000	29.908060	35.700000	29.875333
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	94.100000	49.123284	94.100000	48.879625
Euclid City	100.700000	74.747787	98.400000	72.259290
Fairview Park City	96.470000	57.055088	97.700000	58.226447
Garfield Heights City	78.260000	65.674999	74.260000	61.651591
Independence Local	36.000000	34.564632	35.200000	33.702823
Lakewood City	123.230000	66.544996	115.400000	58.550776
Maple Heights City	81.200000	62.285548	78.800000	59.539249
Mayfield City	84.220000	47.578412	84.220000	47.521880
North Olmsted City	91.400000	55.237823	91.400000	55.226639
North Royalton City	65.700000	41.432447	65.700000	41.509896
Olmsted Falls City	102.200000	56.399355	102.200000	56.455233
Orange City	91.100000	47.271777	91.100000	47.199004

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$10.000000	\$10.000000	\$10.000000	\$10.000000
9.500000	9.493300	9.500000	9.498900
18.100000	15.544400	18.100000	15.539400
10.900000	10.900000	10.900000	10.900000
9.500000	9.206300	9.200000	8.822500
9.900000	9.900000	9.900000	9.900000
3.800000	3.658000	3.900000	3.756500
13.100000	13.100000	13.100000	13.100000
9.900000	7.408900	9.900000	7.363700
13.200000	13.200000	13.200000	13.200000
6.700000	6.700000	6.700000	6.700000
0.300000	0.300000	0.300000	0.300000
9.700000	5.631400	9.700000	5.620900
9.600000	9.600000	9.600000	9.600000
4.300000	4.300000	4.300000	4.300000
0.400000	0.400000	0.400000	0.400000
23.500000	13.823500	23.500000	13.802100
114.850000	52.973400	114.950000	52.910800
86.400000	41.162100	86.400000	41.016900
71.300000	37.582300	72.500000	38.699000
78.900000	38.702700	74.900000	38.557400
77.200000	39.191100	77.200000	39.117600
47.200000	34.355000	47.200000	34.212900
115.600000	47.570800	107.700000	47.326400
143.700000	71.722000	136.800000	64.315600
64.800000	31.674200	64.800000	31.506900
27.800000	21.486100	28.800000	22.462800
2.000000	2.000000	2.000000	2.000000
93.000000	40.193200	93.000000	39.905600
88.400000	53.314800	89.800000	54.466700
97.600000	56.825600	97.600000	56.744200
56.860000	42.997700	56.300000	42.119700
34.900000	32.939300	31.900000	29.896900
115.400000	56.689300	115.400000	56.402000
74.200000	49.899700	74.200000	49.776700
78.320000	40.187500	78.320000	40.100300
91.400000	52.597500	91.400000	52.528100
65.700000	41.027700	65.800000	41.083900
101.600000	54.189900	101.700000	54.171200
91.100000	47.016400	86.100000	41.824700

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Four Years (1)

	2014		2013	
	Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
Parma City	\$75.700000	\$54.781345	\$74.100000	\$53.140341
Polaris Joint Vocational	2.400000	2.140115	2.400000	2.131439
Richmond Heights Local	87.900000	50.761636	87.900000	50.761636
Rocky River City	89.550000	49.506723	89.450000	49.332115
Shaker Heights City	179.930000	91.727049	180.130000	91.800936
Solon City	82.200000	49.614434	82.200000	49.516875
South Euclid-Lyndhurst City	107.400000	63.776077	107.400000	63.709511
Strongsville City	81.680000	41.854334	81.680000	41.838769
Warrensville Heights City	91.800000	64.185481	89.100000	61.447102
Westlake City	70.100000	37.311048	70.100000	37.258425
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	7.800000	5.923165	7.800000	5.907156
Cleveland Library	6.800000	6.334541	6.800000	6.328350
Cleveland Metroparks	2.750000	2.704560	1.850000	1.791705
Cleveland-Cuyahoga Port Authority	0.130000	0.110629	0.130000	0.109828
Cuyahoga Community College	3.100000	3.069066	3.100000	3.060605
Cuyahoga County Library	2.500000	2.500000	2.500000	2.500000
East Cleveland Library	7.000000	6.869858	7.000000	6.864371
Euclid Library	4.000000	4.000000	4.000000	4.000000
Lakewood Library	3.500000	2.515828	3.500000	2.504421
Rocky River Library	6.100000	5.085129	6.100000	5.071419
Shaker Heights Library	4.000000	4.000000	4.000000	4.000000
Westlake Library	2.800000	2.800000	2.800000	2.800000

(1) Information prior to 2011 is not available.

(2) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

2012		2011	
Gross Rate	Effective Rate (2)	Gross Rate	Effective Rate (2)
\$73.00000	\$49.38390	\$66.10000	\$42.45840
2.40000	2.04130	2.40000	2.01300
82.60000	41.50350	82.60000	41.36400
84.35000	44.12960	84.30000	43.94890
180.13000	86.45360	180.13000	85.73640
82.20000	48.33450	82.20000	48.18610
101.50000	55.42090	101.60000	55.34030
80.98000	40.07760	81.19000	40.25450
89.00000	50.78370	89.50000	51.11600
70.10000	36.76910	70.10000	36.66810
0.80000	0.80000	0.80000	0.80000
7.80000	5.71080	7.80000	5.67410
6.80000	6.22100	6.80000	6.21770
1.85000	1.73540	1.85000	1.72430
0.13000	0.10330	0.13000	0.10290
3.10000	3.02320	3.10000	3.01510
2.50000	2.50000	2.50000	2.50000
7.00000	6.42830	7.00000	6.39680
4.00000	4.00000	4.00000	4.00000
3.50000	2.37510	3.50000	2.35520
6.10000	5.05260	6.10000	5.02860
4.00000	4.00000	4.00000	4.00000
2.80000	2.80000	2.80000	2.77370

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

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2014	\$390,158,164	\$353,768,300	91%	\$15,749,553	\$369,517,853
2013	364,260,628	334,506,534	92	15,389,021	349,895,555
2012	389,234,859	351,405,833	90	18,625,846	370,031,679
2011	391,054,735	356,161,963	91	15,269,151	371,431,114
2010	390,631,875	358,543,076	92	16,268,732	374,811,808

- (1) Information prior to 2010 is not available. Does not include special district levies that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County does not identify delinquent collections by the year for which the tax was levied.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance.

Source: Cuyahoga County Budget Commission

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
95%	\$83,282,424	21.3%
96	78,943,788	21.7
95	88,798,324	22.8
95	83,771,107	21.4
96	76,616,374	19.6

Cuyahoga County, Ohio
Principal Real Property Taxpayers
 2014 and 2012 (1)

2014		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$112,297,620	0.42%
Key Center Properties	89,956,240	0.33
Cuyahoga County	81,381,930	0.30
Southpark Mall, LLC	75,587,220	0.28
Beachwood Place, LTD	65,324,350	0.24
Progressive Casualty, Inc.	62,112,390	0.23
Optima 55, 925, 1300, 1375, LLC	56,016,670	0.21
Eaton Corporation	53,413,820	0.20
Great Northern Partnership	52,774,730	0.20
Cleveland Financial Associates	51,485,990	0.19
Totals	\$700,350,960	2.61%
Total Real Property Assessed Valuation	\$26,853,970,910	
2012		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$127,007,170	0.44%
Key Center Properties	83,619,320	0.29
Southpark Mall, LLC	65,745,660	0.23
Progressive Casualty, Inc.	63,628,920	0.22
Beachwood Place, LTD	57,858,580	0.20
Optima 55, 925, 1300, 1375, LLC	52,289,190	0.18
National City Center	45,452,780	0.16
Legacy Village Investors, LLC	39,497,510	0.13
Hub North Point Properties	39,026,300	0.13
Toledo-Lucas County Port Authority	38,973,900	0.13
Totals	\$613,099,330	2.11%
Total Real Property Assessed Valuation	\$29,098,596,030	

(1) Information prior to 2012 is not available.

(2) County records show The Cleveland Clinic Foundation to have real property assessed valuation of \$408,436,105 and University Hospital to have real property assessed valuation of \$85,220,420. These taxpayers have applied for property tax exemptions relative to a significant portion of the assessed valuation. With the outcome of the exemption applications unknown, and with current tax collections from these taxpayers not reflective of the current assessed valuation, these taxpayers are not shown in the above table.

(3) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio

Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)(3)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2014	1,280,122	\$77,681,165,876	\$282,490,306	0.3637%	\$220.67
2013	1,280,122	77,701,974,785	335,242,118	0.4314	261.88
2012	1,280,122	83,932,106,323	360,321,785	0.4293	281.47
2011	1,280,122	84,059,739,122	308,739,556	0.3673	241.18
2010	1,280,122	83,541,467,297	313,981,182	0.3758	245.27
2009	1,393,978	93,969,888,954	321,458,000	0.3421	230.60
2008	1,393,978	93,395,502,034	173,500,000	0.1858	124.46
2007	1,393,978	98,049,295,053	188,814,000	0.1926	135.45
2006	1,393,978	88,816,540,036	208,194,000	0.2344	149.35
2005	1,393,978	88,664,209,980	224,861,000	0.2536	161.31

(1) 2010-2014 U.S. Bureau of Census, 2010 Census of Population
2005-2009 U.S. Bureau of Census, 2000 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Cuyahoga County Fiscal Office

Cuyahoga County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities						
	General Obligation Bonds	Revenue Bonds	Certificates of Participation	Notes	Capital Leases	OPWC Loans	Loans Payable
2014	\$282,490,306	\$576,029,491	\$256,864,058	\$2,000,000	\$425,742,974	\$750,752	\$4,109,124
2013	335,242,118	427,434,477	0	5,100,000	372,101,958	813,314	5,245,266
2012	360,321,785	441,559,586	0	7,200,000	318,365,278	907,157	6,362,745
2011	308,739,556	464,266,354	0	9,300,000	120,082,346	938,438	7,462,108
2010	313,981,182	475,635,567	0	10,150,000	20,850,538	1,001,000	8,808,359
2009	321,458,000	93,025,000	0	10,000,000	24,490,000	1,065,000	6,740,000
2008	173,500,000	97,575,000	0	70,000,000	30,034,000	1,127,000	4,135,000
2007	188,814,000	101,905,000	0	0	33,114,000	1,189,000	5,595,000
2006	208,194,000	106,016,000	0	0	35,512,000	1,251,000	6,323,000
2005	224,861,000	109,950,000	0	0	31,911,000	0	5,752,000

(1) Personal income and population are located on S32.

Source: Cuyahoga County Fiscal Office

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Self Supporting Bonds	OPWC Loans	OWDA Loans			
\$210,000	\$319,873	\$11,897,772	\$1,560,414,350	2.91 %	\$1,219
3,515,000	398,251	12,566,125	1,162,416,509	2.17	908
3,765,000	476,631	13,140,331	1,152,098,513	2.15	900
4,195,000	580,557	12,467,416	928,031,775	1.73	725
4,610,000	685,755	8,186,373	843,908,774	1.57	659
5,015,000	9,575,000	0	471,368,000	1.02	338
5,400,000	8,545,000	0	390,316,000	0.85	280
5,780,000	6,991,000	0	343,388,000	0.74	246
6,145,000	4,590,000	0	368,031,000	0.80	264
6,505,000	4,694,000	0	383,673,000	0.83	275

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

	2014		2013	
	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
Assessed Value of County	<u>\$27,694,841,450</u>	<u>\$27,694,841,450</u>	<u>\$27,652,473,090</u>	<u>\$27,652,473,090</u>
Debt Limitation	<u>\$690,871,036</u>	<u>\$276,948,415</u>	<u>\$689,811,827</u>	<u>\$276,524,731</u>
Total Outstanding Debt:				
General Obligation Bonds	262,065,000	262,065,000	310,730,000	310,730,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Loans Payable	4,859,876	4,859,876	6,058,580	6,058,580
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>
Total	<u>1,056,262,521</u>	<u>1,056,262,521</u>	<u>753,192,956</u>	<u>753,192,956</u>
Exemptions:				
Jail Facilities General Obligation Bonds	82,483,000	82,483,000	84,148,000	84,148,000
Rock Hall General Obligation Bonds	3,115,000	3,115,000	3,795,000	3,795,000
Sewer General Obligation Bonds	602,000	602,000	604,000	604,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	11,897,772	11,897,772	12,566,125	12,566,125
Debt Service Fund Balance	<u>71,865,953</u>	<u>71,865,953</u>	<u>24,475,732</u>	<u>24,475,732</u>
Total	<u>947,403,598</u>	<u>947,403,598</u>	<u>549,427,108</u>	<u>549,427,108</u>
Net Debt	<u>108,858,923</u>	<u>108,858,923</u>	<u>203,765,848</u>	<u>203,765,848</u>
Total Legal Debt Margin	<u>\$582,012,113</u>	<u>\$168,089,492</u>	<u>\$486,045,979</u>	<u>\$72,758,883</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>84.24%</u>		<u>70.46%</u>	

(1) Information prior to 2010 is not available.

(2) The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>684,871,036</u>	<u>683,811,827</u>
	<u>\$690,871,036</u>	<u>\$689,811,827</u>

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

Source: Cuyahoga County Office of Budget and Management

2012		2011		2010	
Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)	Total Debt Limit (2)	Total Unvoted Debt Limit (3)
<u>\$29,796,665,290</u>	<u>\$29,796,665,290</u>	<u>\$29,826,341,040</u>	<u>\$29,826,341,040</u>	<u>\$29,633,695,230</u>	<u>\$29,633,695,230</u>
\$743,416,632	\$297,966,653	\$744,158,526	\$298,263,410	\$739,342,381	\$296,336,952
330,105,646	330,105,646	284,613,843	284,613,843	301,781,949	301,781,949
428,120,000	428,120,000	450,180,000	450,180,000	461,360,000	461,360,000
0	0	0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000	10,150,000	10,150,000
7,269,902	7,269,902	8,400,546	8,400,546	9,809,359	9,809,359
3,765,000	3,765,000	4,195,000	4,195,000	4,610,000	4,610,000
476,631	476,631	580,557	580,557	685,755	685,755
13,140,331	13,140,331	12,467,416	12,467,416	8,186,373	8,186,373
<u>790,077,510</u>	<u>790,077,510</u>	<u>769,737,362</u>	<u>769,737,362</u>	<u>796,583,436</u>	<u>796,583,436</u>
87,188,646	87,188,646	67,513,813	67,513,813	70,244,437	70,244,437
4,440,000	4,440,000	5,050,000	5,050,000	5,625,000	5,625,000
606,000	606,000	365,000	365,000	540,000	540,000
428,120,000	428,120,000	450,180,000	450,180,000	461,360,000	461,360,000
0	0	0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000	10,150,000	10,150,000
3,765,000	3,765,000	4,195,000	4,195,000	4,610,000	4,610,000
476,631	476,631	580,557	580,557	685,755	685,755
13,140,331	13,140,331	12,467,416	12,467,416	8,186,373	8,186,373
26,423,801	26,423,801	21,830,269	21,830,269	20,487,187	20,487,187
<u>571,360,409</u>	<u>571,360,409</u>	<u>571,482,055</u>	<u>571,482,055</u>	<u>581,888,752</u>	<u>581,888,752</u>
<u>218,717,101</u>	<u>218,717,101</u>	<u>198,255,307</u>	<u>198,255,307</u>	<u>214,694,684</u>	<u>214,694,684</u>
<u>\$524,699,531</u>	<u>\$79,249,552</u>	<u>\$545,903,219</u>	<u>\$100,008,103</u>	<u>\$524,647,697</u>	<u>\$81,642,268</u>
<u>70.58%</u>		<u>73.36%</u>		<u>70.96%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>737,416,632</u>		<u>738,158,526</u>		<u>733,342,381</u>
	<u>\$743,416,632</u>		<u>\$744,158,526</u>		<u>\$739,342,381</u>

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2014

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$282,490,306	100.00 %	\$282,490,306
Revenue Bonds	576,029,491	100.00	576,029,491
Certificates of Participation	256,864,058	100.00	256,864,058
Loans	4,859,876	100.00	4,859,876
Bond Anticipation Notes	2,000,000	100.00	2,000,000
Capital Leases	425,742,974	100.00	425,742,974
<i>Total County</i>	<u>1,547,986,705</u>		<u>1,547,986,705</u>
Overlapping			
All Cities wholly within County	903,623,170	100.00	903,623,170
All Villages wholly within County	29,481,699	100.00	29,481,699
All Townships wholly within County	1,810,000	100.00	1,810,000
All School Districts (S.D.) wholly within County	886,833,789	100.00	886,833,789
Regional Transit Authority (RTA)	102,840,000	100.00	102,840,000
Strongsville, City S.D.	78,324,223	99.79	78,159,742
Olmstead Falls City S.D.	15,796,829	96.53	15,248,679
Chagrin Falls Exempted Village S.D.	19,489,521	63.01	12,280,347
<i>Total Overlapping</i>	<u>2,038,199,231</u>		<u>2,030,277,426</u>
Total Applicable to Cuyahoga County	<u>\$3,586,185,936</u>		<u>\$3,578,264,131</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2014 tax year 2015 collection.

Source: Cuyahoga County Fiscal Office

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Cuyahoga County, Ohio
Demographic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita	Population Density (Persons/Sq Mi.)
2014	1,280,122	\$53,648,632,898	\$41,909	2,793.2
2013	1,280,122	53,648,632,898	41,909	2,793.2
2012	1,280,122	53,648,632,898	41,909	2,793.2
2011	1,280,122	53,648,632,898	41,909	3,168.6
2010	1,280,122	53,648,632,898	41,909	3,168.6
2009	1,393,978	46,129,519,976	33,092	3,450.4
2008	1,393,978	46,129,519,976	33,092	3,450.4
2007	1,393,978	46,129,519,976	33,092	3,450.4
2006	1,393,978	46,129,519,976	33,092	3,450.4
2005	1,393,978	46,129,519,976	33,092	3,450.4

(1) 2010-2014 U.S. Bureau of Census, 2010 Census of Population
2005-2009 U.S. Bureau of Census, 2010 Census of Population

(2) Computation of per capita personal income multiplied by population

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

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (3)		
Cuyahoga	Ohio	US
5.3%	5.7%	6.2%
7.2	6.6	6.5
6.6	7.2	8.1
8.0	8.6	8.9
8.6	9.6	9.4
9.0	10.2	9.3
7.1	6.5	5.8
6.1	5.6	4.6
5.5	5.4	4.6
5.9	5.9	5.1

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

2014			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	30,979	5.03%
University Hospitals Health System	Health care provider	12,719	2.06
U.S. Office of Personnel Management	Federal government	11,939	1.94
Progressive Corporation	Insurance and financial company	7,805	1.27
Cuyahoga County	County government	7,544	1.22
City of Cleveland	Municipal government	6,825	1.11
Metro Health System	Health care provider	5,396	0.88
KeyCorp	Bank holding company	4,955	0.81
Group Management Services, Inc.	Professional employer organization	4,659	0.76
Cleveland Metropolitan School District	Public school district	3,875	0.63
Total		<u>96,696</u>	<u>15.71%</u>
Total County Civilian Workforce (1)		<u>615,500</u>	

2005			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	27,755	4.23%
University Hospitals Health System	Health care provider	16,611	2.53
U.S. Office of Personnel Management	Federal government	9,916	1.51
Cuyahoga County	County government	9,142	1.39
Progressive Corporation	Insurance and financial company	9,017	1.38
City of Cleveland	Municipal government	8,136	1.24
Cleveland Metropolitan School District	Public school district	7,472	1.14
KeyCorp	Financial services	6,397	0.98
National City Corporation	Financial services	6,051	0.92
MetroHealth System	Health care provider	5,503	0.85
Total		<u>106,000</u>	<u>16.17%</u>
Total County Civilian Workforce (1)		<u>655,600</u>	

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

Source: Crain's Cleveland Business Book of Lists 2014

Cuyahoga County, Ohio
County Government Employees
Last Four Years (1)

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

(continued)

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

	2014	2013	2012	2011
Health and Safety				
Public Works Facilities Management	16	11	12	13
Public Safety and Justice Services	38	42	43	38
Public Works				
Facilities Management	16	11	15	18
County Road and Bridge	126	129	141	161
Sanitary Engineer	117	112	114	108
County Airport	6	7	10	12
Solid Waste Management District	6	6	6	6
Miscellaneous				
Workers Compensation Retrospective	2	2	2	2
Soldiers' and Sailors' Monument	3	2	3	3
TOTALS	<u>7,627</u>	<u>7,471</u>	<u>7,638</u>	<u>7,778</u>

Note: Employees (full and part-time) are presented at Full-time
 Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Information prior to 2011 is not available.

Source: Cuyahoga County Office of Budget and Management

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Three Years (1)

	2014	2013	2012
Government Activities			
General Government			
Legislative and Executive			
Vehicles	10	7	7
Square footage utilization	307,573	494,381	494,381
Board of Elections voting machines	1,836	1,847	1,849
Judicial			
Vehicles	139	128	123
Square footage utilization	3,319,341	3,346,047	3,346,047
Public Works			
Number of Bridges	207	196	194
Miles of Roads	22.10	22.00	22.03
Vehicles	119	129	132
Square footage utilization	104,297	117,459	117,459
Health and Safety			
Vehicles	11	11	11
Square footage utilization	32,948	33,247	33,247
Social Services			
Vehicles	12	12	12
Square footage utilization	649,132	587,283	587,283
Community Development			
Vehicles	0	3	3
Square footage utilization	49,560	49,127	49,127
Business-Type Activities			
Sanitary Engineer			
Miles of sewer line operated	1,180	1,240	1,180
Force main miles operated	24	21	16
Wastewater treatment plants operated	2	2	4
Pump stations	56	51	47
Vehicles	81	74	73
Square footage utilization	55,588	55,330	55,330
County Airport			
Vehicles	10	9	9
Square footage utilization	250,104	250,000	250,000
Number of Hangars	75	75	94
Huntington Garage			
Square footage utilization	468,000	468,000	468,000

(1) Information prior to 2012 is not available.

Source: Public Works

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

	2014 (2)	2013	2012	2011	2010
Government Activities					
Legislative and Executive					
Fiscal Office					
Number of Dog License Registrations	69,037	71,089	77,024	78,843	N/A
Number of Tax Foreclosures	1,571	1,571	1,956	2,414	2,372
Board of Elections					
General Election Ballots Cast on Election Day	217,203	167,333	356,093	241,632	214,994
General Election Absentee Ballots Cast	133,331	89,566	263,829	130,413	199,945
Judicial					
Juvenile Court					
Number of Youth Supervised	1,700	1,367	1,550	1,716	1,856
Average Daily Population in Secure Detention	155	144	116	129	125
Clerk of Courts					
Number of Civil and Domestic Cases Filed	26,000	29,038	30,734	32,769	35,523
Number of Criminal Cases Filed	11,000	12,374	12,209	13,404	14,571
Court of Common Pleas					
Number of Civil Cases Disposed	29,040	29,040	33,323	36,945	36,521
Number of Criminal Dispositions	13,178	13,178	14,856	15,435	16,486
Medical Examiner					
Number of Investigations	2,250	2,258	2,442	2,673	3,274
Probate Court					
Number of New Filings	12,809	12,809	13,161	11,302	11,340
Public Defender					
Number of Municipal Intake Cases	38,269	37,130	37,320	43,657	46,962
Prosecutor					
Number of Dispositions	12,000	11,533	13,020	14,099	15,003
Sheriff					
Average Daily Population in County Jail	2,050	2,030	2,090	2,097	2,080
Public Works					
Solid Waste Management District					
Number of Solid Waste Facility Inspections	500	568	776	1,085	1,045
Dog Warden					
Number of Animals Adopted	1,285	1,071	1,294	1,275	1,205
Health and Safety					
Dog and Kennel					
Alcohol Drug Addiction and Mental Health Services					
Number of Individuals Served	19,000	17,624	52,462	43,045	46,954
Public Safety and Justice Services					
Number of 9-1-1 calls received by CECOMS	760,000	758,962	756,952	800,000	795,608
Social Services					
Children and Family Services					
Adoptive Finalizations	140	132	141	159	169
Number of Children in Agency Foster Homes	218	235	726	337	380
Number of Adoption Application Submitted	118	107	108	140	450
Senior and Adult Services					
Number of Service Unit Hours	335,000	329,166	277,342	264,743	281,529
Veterans Service Commission					
Number of Veteran Families Applying for Assistance	1,020	9,785	8,816	8,643	7,543
Number of Approvals for Financial Assistance	7,275	8,095	7,865	7,361	5,963
Employment and Family Services					
Number of Earned Income Tax Credits Filed	4,500	8,095	7,865	7,361	5,963
Community Development					
Investment in Economic Development Projects	\$15,000,000	\$13,800,982	\$10,696,000	\$17,520,106	\$12,729,300

(continued)

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

<i>Business-Type Activities</i>	2014 (2)	2013	2012	2011	2010
Sanitary Engineer					
Number of Feet of Sewer Lines Televised	1,750,000	1,489,817	1,676,811	1,093,915	799,000
Number of Feet of Sewer Lines Cleaned	1,780,000	1,690,945	1,688,372	1,302,340	1,745,180
Airport					
Number of Takeoffs and Landings	33,000	33,421	34,476	34,642	43,104

(1) Information prior to 2010 is not available.

(2) Information for 2014 consists of estimates from the Cuyahoga County, Ohio 2014-2015 Budget Plan Report.

Sources: Various Cuyahoga County Departments

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Dave Yost • Auditor of State

CUYAHOGA COUNTY FINANCIAL CONDITION

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
DECEMBER 1, 2015