



**CITY OF CLEVELAND
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State

CITY OF CLEVELAND
CUYAHOGA COUNTY

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**CITY OF CLEVELAND
CUYAHOGA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Agriculture			
Direct Programs:			
Summer Food Service Program for Children 2006	10.559		\$ 5,996
Summer Food Service Program for Children 2007	10.559		137,348
			<u>143,344</u>
Total Department of Agriculture			<u><u>143,344</u></u>
Department of Energy			
Pass Through Programs:			
Ohio Department of Development:			
Weatherization Assistance for Low-Income Persons 2005	81.042		(3,495)
Weatherization Assistance for Low-Income Persons 2006	81.042		680,848
Weatherization Assistance for Low-Income Persons 2007	81.042		1,013,047
			<u>1,690,400</u>
Total Department of Energy			<u><u>1,690,400</u></u>
Department of Health and Human Services			
Direct Programs:			
Healthy Start Initiative Yr 5	93.926		1,081,137
Healthy Start Initiative Yr 7	93.926		942,153
Subtotal			<u>2,023,290</u>
Centers for Disease Control-Investigations and Technical Assistance:			
Steps To A Healthier U.S. year 2	93.283		233,723
Steps To A Healthier U.S. year 3	93.283		1,133,068
Steps To A Healthier U.S. year 4	93.283		93,399
Subtotal			<u>1,460,190</u>
Pass Through Programs:			
Cuyahoga County Board of Health:			
Immunization Grants 2006	93.268		19,795
Immunization Grants 2007	93.268		84,748
Subtotal			<u>104,543</u>
Cuyahoga County Department of Workforce Development:			
Temporary Assistance for Needy Families 2007	93.558		654,305
Subtotal			<u>654,305</u>
Cuyahoga County Board of Health:			
Preventive Health and Health Services Block Grant:			
Cardiovascular Health 2005	93.991		7,219
Cardiovascular Health 2005	93.991		36,355
Subtotal			<u>43,574</u>

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**CITY OF CLEVELAND
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Health and Human Services-continued			
Centers for Disease Control-Investigations and Technical Assistance:			
Regional Medical Response System 2004	93.283	18-2-002-2-BI-04	6,626
Regional Medical Response System 2005	93.283	18-2-002-2-BI-05	15,570
Regional Medical Response System 2006	93.283	18-2-002-2-BI-06	3,401
Regional Medical Response System 2007	93.283	18-2-002-2-BI-07	99,934
Subtotal			<u>125,531</u>
Ohio Department of Health:			
Childhood Lead Poisoning Prevention 2007	93.197	18-2-001-1-BD-07	225,208
Childhood Lead Poisoning Prevention 2008	93.197	18-2-001-1-BD-08	214,199
Subtotal			<u>439,407</u>
City Readiness Initiative 05-06	93.283		37,720
City Readiness Initiative 07	93.283		806,905
City Readiness Initiative 08	93.283		60,911
Subtotal			<u>905,536</u>
Preventive Health Services-Sexually Transmitted Diseases:			
Sexually Transmitted Diseases Diagnosis & Treatment 2005	93.977	18-2-001-2-BX-06	478
Sexually Transmitted Diseases Diagnosis & Treatment 2006	93.977	18-2-001-2-BX-07	3,567
Sexually Transmitted Diseases Diagnosis & Treatment 2007	93.977	18-2-001-2-BX-08	87,875
Subtotal			<u>91,920</u>
HIV Prevention 2006	93.940	18-2-001-2-AS-07	117,721
HIV Prevention 2007	93.940	18-2-001-2-AS-08	658,087
Subtotal			<u>775,808</u>
Ohio Department of Alcohol and Drug Addiction Services:			
Block Grants for Prevention and Treatment of Substance Abuse:			
Centerpoint/Reward 2006	93.959		43,670
Centerpoint/Reward 2007	93.959		139,552
Student Assistance 2007	93.959		41,975
Student Assistance 2006	93.959		1,185
Student Assistance 2008	93.959		43,478
Centerpoint/Reward 2008	93.959		161,343
Subtotal			<u>431,203</u>
Ohio Department of Development:			
Low-Income Home Energy Assistance 2006	93.568		904,384
Low-Income Home Energy Assistance-HHS 2007	93.568		1,456,995
Low-Income Home Energy Assistance-HHS-RC 2007	93.568		221,767
Subtotal			<u>2,583,146</u>
Supplemental Empowerment Zone - Title XX	93.585	G-98-01-244	466
Subtotal			<u>466</u>
Total Department of Health and Human Services			<u>9,638,919</u>

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**CITY OF CLEVELAND
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Housing & Urban Development			
Direct Programs:			
Community Development Block Grants:			
CDBG Yr 27	14.218		855,186
CDBG Yr 28	14.218		189,841
CDBG Yr 29	14.218		212,848
CDBG Yr 30	14.218		4,090,203
CDBG Yr 31	14.218		3,684,476
CDBG Yr 32	14.218		12,122,862
CDBG Yr 33	14.218		9,478,082
CDBG Float Loan	14.218		1,961,691
Subtotal			<u>32,595,189</u>
HOME Investment Partnerships Program 1992	14.239		201,874
HOME Investment Partnerships Program 2001	14.239		3,626,411
HOME Investment Partnerships Program 2002	14.239		158,973
HOME Investment Partnerships Program 2003	14.239		371,642
HOME Investment Partnerships Program 2004	14.239		1,194,059
HOME Investment Partnerships Program 2005	14.239		3,127,270
HOME Investment Partnerships Program 2006	14.239		4,210,215
HOME Investment Partnerships Program 2007	14.239		221,712
Subtotal			<u>13,112,156</u>
Emergency Shelter Grants Program 2003	14.231		11,880
Emergency Shelter Grants Program 2005	14.231		101,499
Emergency Shelter Grants Program 2006	14.231		927,882
Subtotal			<u>1,041,261</u>
Housing Opportunities for Persons With Aids 2006	14.241		751,292
Housing Opportunities for Persons With Aids 2005	14.241		73,131
Housing Opportunities for Persons With Aids 2004	14.241		9,834
Subtotal			<u>834,257</u>
Lead Reduction 2003-2007	14.905		646,494
Subtotal			<u>646,494</u>
HUD Independent Agencies Special Project-Brownfield	66.818		23,152
Subtotal			<u>23,152</u>

(Continued)

**CITY OF CLEVELAND
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Housing & Urban Development (continued)			
Empowerment Zones Program	14.244		2,105,141
Subtotal			<u>2,105,141</u>
Total Department of Housing & Urban Development			<u><u>50,357,650</u></u>
Department of Justice			
Public Safety Partnership and Community Policing Grants:			
Cleveland Universal Hiring II	16.710		135,279
Subtotal			<u>135,279</u>
Office of Violence Against Women:			
Cleveland Arrest Program	16.590		210,943
Subtotal			<u>210,943</u>
Federal DOJ-COPS Technology GR			
Subtotal	16.710		<u>1,114,794</u>
G.R.E.A.T. 2004			
Subtotal	16.737		<u>420</u>
Pass Through Programs:			
Office of Criminal Justice Services:			
Byrne Formula Grant Program 2004-05:			
2005 Edwards Byrne Memorial	16.579		248,509
Carib Gang Task Force FY 2006	16.579		80,028
2006-Edward Byrne Memorial-JAG	16.579		99,810
Subtotal			<u>428,347</u>
Violence Against Women Grants :			
VAWA Team Approach 2006 Law	16.588		30,773
VAWA Team Approach-2007 Law	16.588		108,749
VAWA Team Approach 2006 Law	16.588		4,289
VAWA Team Approach-2007 Safety	16.588		172,477
Subtotal			<u>316,288</u>
Juvenile Accountability Incentive Block Grants 2006			
Juvenile Accountability Incentive Block Grants 2007	16.523		9,631
Subtotal	16.523		<u>76,676</u>
Paul Coverdell Forensic			
Subtotal	16.742		<u>16,772</u>

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**CITY OF CLEVELAND
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FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Justice (continued)			
CAG Enforcement	16.744		246,370
CAG Prevention	16.744		2,828
Subtotal			<u>249,198</u>
FEMA - Katrina Grant	97.036		68,411
Subtotal			<u>68,411</u>
Total Department of Justice			<u><u>2,626,759</u></u>
Department of Labor			
Pass Through Programs:			
Ohio Department of Jobs and Family Services:			
WIA Adult Program	17.258		6,273,100
WIA Youth Program	17.259		3,343,503
WIA Dislocated Worker Program	17.260		1,732,809
Subtotal			<u>11,349,412</u>
Total Department of Labor			<u><u>11,349,412</u></u>
Department of Transportation			
Direct Programs:			
Airport Improvement Program	20.106		21,706,748
Subtotal			<u>21,706,748</u>
Highway Planning and Construction: Federal- Memphis Ave	20.205		94,420
Subtotal			<u>94,420</u>
Pass Through Programs:			
Ohio Department of Transportation Highway Planning and Construction:			
Euclid Ave	20.205		447
Plaza at Huron Point	20.205		22,198
Subtotal			<u>22,645</u>
Total Department of Transportation			<u><u>21,823,813</u></u>
Environmental Protection Agency			
Direct Programs:			
Air Pollution Control Program Support 2006	66.001		130,116
Air Pollution Control Program Support 2007	66.001		1,811,789
Air Pollution Control Program Support 2008	66.001		630,889
Subtotal			<u>2,572,794</u>
Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach: US EPA Lead Poison Prev	66.716		74,036
Subtotal			<u>74,036</u>
Brownfields Assesment and Cleanup Cooperative Agreements:			
Brownsfield Job Training	66.818		31,982
Brownsfield Job Training	66.818		8,590
Subtotal			<u>40,572</u>

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FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Environmental Protection Agency (continued)			
Brownsfield Assesment Program	66.818		78,711
Subtotal			<u>78,711</u>
Chemical Emergency Preparedness and Prevention:			
Bio-Watch Program 2006	66.810		6,108
Bio-Watch Program 2007	66.810		217,831
Bio-Watch Program 2008	66.810		56,550
Subtotal			<u>280,489</u>
Total Environmental Protection Agency			<u><u>3,046,602</u></u>
Department of Homeland Security			
Direct Programs:			
Metropolitan Medical Response System 2003	97.071		182,523
Metropolitan Medical Response System 2004	97.071		93,967
Metropolitan Medical Response System 2006	97.071		5,280
Subtotal			<u>281,770</u>
National Explosives Detection Canine Team Program	97.072		206,119
Subtotal			<u>206,119</u>
Law Enforcement Officer Reimbursement Agreement Program	97.090		588,055
Subtotal			<u>588,055</u>
Buffer Zone Protection	97.078		270,177
Subtotal			<u>270,177</u>
Public Safety Fire Grants:			
Firefighters Assistance Grants	97.044		756,349
Subtotal			<u>756,349</u>
Pass-Through Programs:			
<i>Ohio Department of Public Safety</i>			
State Domestic Preparedness Equipment Program	97.004		10,499
Total State Homeland Security Grant Program			<u>10,499</u>
<i>Passed Through Ohio Department of Public Safety</i>			
Homeland Security Grant Program 2005	97.067	See Footnote	1,638,979
Homeland Security Grant Program 2006	97.067	See Footnote	268,891
Total Homeland Security Grant Program Cluster			<u>1,907,870</u>
<i>Cuyahoga County Department of Justice Affairs</i>			
Urban Area Security Initiative 2004-2006	97.008	Cuyahoga County DJA	1,069,977
Subtotal			<u>1,069,977</u>
Total Department of Homeland Security			<u><u>5,090,816</u></u>
Grand Total			<u><u>\$ 105,767,715</u></u>

(Concluded)

**CITY OF CLEVELAND
CUYAHOGA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2007**

Basis of Presentation

The accompanying Schedule of Federal Awards Expenditures includes the federal grant activity of the City of Cleveland (the "City") and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Longwood Apartments Grant

The United States Department of Housing and Urban Development (HUD) made available an UpFront grant to the City in connection with the demolition, rebuilding and redevelopment of the Longwood apartments. The funding for the plan is to come from a variety of public and private sources, including, tax-exempt bonds issued under Section 103 of the Internal Revenue Code of 1986, private sector equity derived from benefits associated with the low income housing tax credits, HUD Section 221 (d)(4) mortgage insurance, HUD UpFront Grant Program Funds, and City general obligation bond, public utility, Housing Trust Fund, and NDA funds. The UpFront Grant will be allocated and loaned to the developer throughout the various phases of the project in accordance with a Promissory Note, Interest on this Note began to accrue on April 1, 2006 at a fixed annual rate of 0.25% with this Note maturing on April 1, 2046.

Homeland Security Grant Program Cluster

The City reported the following federal programs for the Homeland Security Grant Program Cluster on the Schedule of Expenditures of Federal Awards. Several programs for federal fiscal years 2005 and 2006 were incorporated into the Cluster in accordance with the guidance from the U.S. Department of Homeland Security.

Federal Grant / Pass Through Grantor / Program Title	Federal CFDA #	Federal Expenditures
2005 Homeland Security Grant Program Cluster		
<i>Passed Through Ohio Department of Public Safety</i>		
Metropolitan Medical Response System	97.071	\$ 44,050
State Homeland Security Program	97.073	854
<i>Passed Through Cuyahoga County Department of Justice Affairs</i>		
Urban Areas Security Initiative	97.008	<u>1,594,929</u>
Total 2005 Homeland Security Grant Program Cluster		<u>1,639,833</u>
2006 Homeland Security Grant Program Cluster		
<i>Passed Through Ohio Department of Public Safety</i>		
Metropolitan Medical Response System	97.071	<u>268,891</u>
Total 2006 Homeland Security Grant Program Cluster		<u>\$ 268,891</u>

Park Village Apartment Grant

The United States Department of HUD made available an UpFront Grant in the amount of \$981,836 for the rehabilitation of the Park Village Apartments. In addition to the Upfront Grant, funding for the plan includes a private lender first mortgage, a Community Development Block Grant Float Loan and private sector equity derived from benefits associated with low income housing tax credits. The UpFront Grant funds are being loaned to the developer in accordance with the Promissory Note. Interest on this Note began to accrue on March 19, 2003 at a fixed annual rate of 5.23% per annum with this Note maturing on March 19, 2033.