



**CITY OF CLEVELAND
CUYAHOGA COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CITY OF CLEVELAND
CUYAHOGA COUNTY

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CITY OF CLEVELAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2001

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 1999	10.559	-	\$ 106
Summer Food Service Program for Children 2001	10.559	-	158,127
		Total Department of agriculture	<u>\$ 158,233</u>
Department of Energy			
Pass Through Programs:			
Ohio Department of Development:			
Weatherization Assistance for Low-Income Persons 1997	81.042	D-97-111	\$ (110)
Weatherization Assistance for Low-Income Persons 1997	81.042	D-97-111	110
Weatherization Assistance for Low-Income Persons 1999	81.042	D-99-111	8,164
Weatherization Assistance for Low-Income Persons 2000	81.042	D-00-111	164,846
Weatherization Assistance for Low-Income Persons 2001	81.042	D-01-111	199,117
		Subtotal	<u>372,127</u>
State Weatherization Grant-Stripper 1999	81.XXX	S-99-111	12,746
State Weatherization Grant-Stripper 2000	81.XXX	S-00-111	246,257
		Subtotal	<u>259,003</u>
		Total Department of Energy	<u>\$ 631,130</u>
Department of Health and Human Services			
Direct Programs:			
Healthy Start Initiative I	93.926	-	\$ (27,773)
Healthy Start Initiative Yr2	93.926	-	(190)
Healthy Start Initiative PhII/YrIII	93.926	-	17,834
Healthy Start Initiative PhII/Yr4	93.926	-	1,291,826
Healthy Start Initiative PhIII/YrI	93.926	-	622,365
		Subtotal	<u>1,904,062</u>
Pass Through Programs:			
Federation for Community Planning:			
Immunization Grants 2000	93.268	-	13,816
Immunization Grants 2001	93.268	-	75,312
		Subtotal	<u>89,128</u>
Ohio Department of Aging:			
Grants for Supportive Services and Senior Centers 1999	93.044	-	281
Grants for Supportive Services and Senior Centers 2001	93.044	-	115,651
		Subtotal	<u>115,932</u>
Cuyahoga County Board of Health:			
Preventive Health and Health Services Block Grant 2000	93.991	139-N-00	1,372
		Subtotal	<u>1,372</u>
Ohio Department of Health:			
Childhood Lead Poisoning Prevention 1998-1999	93.197	139-U-99	115
Childhood Lead Poisoning Prevention 1999-2000	93.197	18-2-01-F-BD	617
Childhood Lead Poisoning Prevention 2000-2001	93.197	18-2-01-F-BD	171,970
Childhood Lead Poisoning Prevention 2002	93.197	18-2-01-1-BD-02	189,727
		Subtotal	<u>362,429</u>
Sexually Transmitted Diseases Program 2000	93.997	18-2-01-P-BX-392	(2,714)
Sexually Transmitted Diseases Program 2001	93.997	18-2-01-P-BX-02	46,890
Sexually Transmitted Diseases Diagnosis & Treatment	93.997		18,564
		Subtotal	<u>62,740</u>

The accompanying notes are an integral part of this schedule

CITY OF CLEVELAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2001

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Health and Human Services--Continued			
Ohio Department of Health:			
Maternal and Child Health Services Block Grant Yr2	93.994	18-2-001-1-DM-01	(4,126)
Maternal and Child Health Services Block Grant 2001	93.994	18-2-001-1-DM-01	64,791
Maternal and Child Health Services Block Grant 2000	93.994	18-2-01-F-BE-320	5,300
Maternal and Child Health Services Block Grant 2001	93.994	18-2-001-1-BE-01	67,856
Maternal and Child Health Services Block Grant 01-02	93.994	18-2-001-1-BE-02	22,197
		Subtotal	<u>156,018</u>
Ohio Department of Alcohol and Drug Addiction Services:			
Centerpoint/Reward 2000	93.992	-	23
Centerpoint/Reward 2001	93.992	-	128,776
Centerpoint/Reward 2002	93.992	-	124,843
Drug Management 2001	93.992	-	16,617
Drug Management 2002	93.992	-	26,339
Focus Continuation 1998-99	93.992	-	17
Student Assistance 2001	93.992	-	33,391
Student Assistance 2002	93.992	-	40,042
		Subtotal	<u>370,048</u>
Ohio Department of Development:			
HIV Prevention Activities: Health Department Based 1997	93.940	139-Z	(2,208)
HIV Prevention Activities: Health Department Based 1999	93.940	18-2-01-P-AS-392	122,981
HIV Prevention Activities: Health Department Based 2001	93.940	18-2-001-2-AS-02	847,264
		Subtotal	<u>968,037</u>
Low-Income Home Energy Assistance 1997	93.568	H-97-111	493
Low-Income Home Energy Assistance 1998	93.568	H-98-111	(491)
Low-Income Home Energy Assistance 1999	93.568	H-99-111	8,384
Low-Income Home Energy Assistance 2000	93.568	H-00-111	464,091
Low-Income Home Energy Assistance 2001	93.568	H-01-111	1,295,512
		Subtotal	<u>1,767,989</u>
Ohio Department of Health:			
Human Immunodeficiency Virus (HIV) 2002	93.944	18-2-001-1-DM-02	5,079
		Subtotal	<u>5,079</u>
Supplemental Empowerment Zone - Title XX	93.585	G-98-01-244	115,266
		Subtotal	<u>115,266</u>
		Total Department of Health and Human Services	<u>\$ 5,918,100</u>
Department of Housing & Urban Development			
Direct Programs:			
Community Development Block Grants:			
CDBG XX	14.218	-	\$ 6,744
CDBG XXI	14.218	-	1,043,186
CDBG XXII	14.218	-	99,029
CDBG XXIII	14.218	-	1,406,740
CDBG XXIV	14.218	-	1,864,013
CDBG XXV	14.218	-	3,263,532
CDBG XXVI	14.218	-	16,535,494
CDBG Yr 27	14.218	-	9,506,065
CDBG Float Loan	14.218	-	6,683,593
CDBG - Home Ownership Zone - Sec 108LN	14.218	-	1,808,636
CDBG - Supplemental Empowerment Zone	14.218	-	6,993,035
		Subtotal	<u>49,210,067</u>

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CITY OF CLEVELAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2001

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Housing & Urban Development--Continued			
Direct Programs:			
Community Development Block Grants:			
Multifamily Property Disposition	14.199	-	10,440,341
		Subtotal	<u>10,440,341</u>
HOME Investment Partnerships Program 1992	14.239	-	513,722
HOME Investment Partnerships Program 1993	14.239	-	100,709
HOME Investment Partnerships Program 1997	14.239	-	148,027
HOME Investment Partnerships Program 1998	14.239	-	1,295,950
HOME Investment Partnerships Program 1999	14.239	-	926,562
HOME Investment Partnerships Program 2000	14.239	-	2,139,945
HOME Investment Partnerships Program 2001	14.239	-	1,618,000
		Subtotal	<u>6,742,915</u>
Emergency Shelter Grants Program 1997	14.231	-	27,294
Emergency Shelter Grants Program 1998	14.231	-	156,687
Emergency Shelter Grants Program 1999	14.231	-	98,473
Emergency Shelter Grants Program 2000	14.231	-	957,816
		Subtotal	<u>1,240,270</u>
Housing Opportunities for Persons With Aids 1998	14.241	-	67,912
Housing Opportunities for Persons With Aids 1999	14.241	-	331,121
Housing Opportunities for Persons With Aids 2000	14.241	-	436,833
		Subtotal	<u>835,866</u>
Lead - Based Paint Hazard Control in Privately - Owned Housing	14.900	-	(1,361)
Lead - Based Paint Hazard Control in Privately - Owned Housing 2001	14.900	-	797,602
		Subtotal	<u>796,241</u>
Community Development Block Grants:			
Empowerment Zones Program	14.244	-	5,047,548
		Subtotal	<u>5,047,548</u>
Total Department of Housing and Urban Development			<u><u>\$ 74,313,248</u></u>
Department of Justice			
Direct Programs:			
Public Safety Partnership and Community Policing Grants	16.710	-	\$ 20,666
Public Safety Partnership and Community Policing Grants	16.710	-	5,054,335
		Subtotal	<u>5,075,001</u>
Local Law Enforcement Block Grants Program 98	16.592	-	(5,667)
Local Law Enforcement Block Grants Program 99	16.592	-	463,500
Local Law Enforcement Block Grants Program 00	16.592	-	213,464
		Subtotal	<u>671,297</u>
Pass Through Program:			
Office of Criminal Justice Services:			
Byrne Formula Grant Program 2000	16.579	00-DG-A01-7424	29,645
Byrne Formula Grant Program 2001	16.579	01-DG-A01-7424	67,729
		Subtotal	<u>97,374</u>
Violence Against Women Formula Grants 1999	16.588	98-WF-VA2-8670	2,416
Violence Against Women Formula Grants 2001	16.588	00-WF-VA2-8670	23,129
		Subtotal	<u>25,545</u>
Juvenile Accountability Incentive Block Grants	16.523	98-JB-013-A006	103,344
Juvenile Accountability Incentive Block Grants 2000	16.523	00-JB-002-A006	77,700
		Subtotal	<u>181,044</u>
Total Department of Justice			<u><u>\$ 6,050,261</u></u>

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CITY OF CLEVELAND

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2001

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Treasury			
Direct Programs:			
G.R.E.A.T. 1999	21.053	99429046	46,893
G.R.E.A.T. 2000	21.053	ATC000066	36,596
G.R.E.A.T. 2001	21.053	ATC010045	43,326
		Subtotal	<u>126,815</u>
		Total Department of Treasury	<u>\$ 126,815</u>
Department of Labor			
Direct Programs:			
Urban/Rural Opportunities Grant	17.255	-	\$ 634,473
Youth Opportunity Area Grant	17.255	-	3,600,742
		Subtotal	<u>4,235,215</u>
Pass Through Programs:			
WIA 2000	17.255	-	6,858,032
WIA 2002	17.255	-	4,151,694
WIA Aging 2000-2001	17.255	-	5,006
WIA 2001- 2002	17.255	-	27,766
WIA SHARED COSTS/INTERDEPT CHG	17.255	-	1,528,826
		Subtotal	<u>12,571,324</u>
Pass Through Programs:			
Ohio Bureau Of Employment Services:			
JTPA- Title II-A 77% PY '97	17.250	0-97-20-00-01	(1,949)
JTPA- '98 Administrative Cost Pool	17.250	-	(7,152)
JTPA- Title IV Quantum Opportunities	17.250	F5485-5-00-80-60	28,814
JTPA- '99 Administrative Cost Pool	17.250	-	39,189
		Subtotal	<u>58,902</u>
Temporary Assistance for Needy Families 2000	93.558	-	516,276
		Subtotal	<u>516,276</u>
		Total Department of Labor	<u>\$ 17,381,717</u>
Department of Transportation			
Direct Programs:			
Federal Aviation Administration:			
AIP Entitlement Grant 1999	20.106	-	\$ 331,734
AIP 53 Sound Insulation	20.106	-	5,452,499
AIP 54 Sound Insulation	20.106	-	242,190
AIP Sound Insulation	20.106	-	357,504
AIP FY01 LOI Award	20.106	-	24,315,378
		Subtotal	<u>30,699,305</u>
Ohio Department of Development:			
Highway Planning and Construction	20.205	-	175,618
		Subtotal	<u>175,618</u>
		Total Department of Transportation	<u>\$ 30,874,923</u>

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2001

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Environmental Protection Agency			
Direct Programs:			
Air Pollution Control Program Support 1998	66.001	-	\$ 42
Air Pollution Control Program Support 2000	66.001	-	4,451
Air Pollution Control Program Support 2000	66.001	-	240
Air Pollution Control Program Support 2001	66.001	-	922,332
Air Pollution Control Program Support 2001	66.001	-	32,596
Air Pollution Control Program Support 2001	66.001	-	15,137
Air Pollution Control Program Support 2002	66.001	-	907,729
Air Pollution Control Program Support 2002	66.001	-	25,254
Air Pollution Control Program Support 2002	66.001	-	2,173
Air Pollution Control Program Support 2001	66.001	-	42,609
		Subtotal	<u>1,952,563</u>
Pass Through Programs:			
Ohio Environmental Protection Agency:			
Air Pollution Control Program Support 1999	66.001	-	20
		Subtotal	<u>20</u>
		Total Environmental Protection Agency	<u>\$ 1,952,583</u>
		Grand Total	<u>\$ 137,407,010</u>

The accompanying notes are an integral part of this schedule

**City of Cleveland
Cuyahoga County**

**Notes to Schedule of Federal Awards Expenditures
For The Year Ended December 31, 2001**

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 accrual 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 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 forecast to come from a variety of public and private sources, including, without limitation, 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 shall begin to accrue on April 1, 2006 at a fixed annual rate of 0.25% with this Note maturing on April 1, 2046.

The City used \$6,000,000 of the \$10,440,000 in grant funds to purchase a Bond through Cuyahoga County per the Grant agreement. The County transferred the bond proceeds to the Project Trustee. . The City expensed the \$6,000,000 after it purchased these Bonds. In addition, the City transferred directly \$4,440,000 to the bond trustee per the Grant agreement. The City is a party to the Trustee "Phase One Proceeds Disbursement Agreement" but once the monies are transferred to the trust account by the Issuer the City is no longer responsible for how these monies are disbursed by the Trustee to the Developer.