



**Auditor of State
Betty Montgomery**

CITY OF CLEVELAND
CUYAHOGA COUNTY

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

FOR THE YEAR ENDED DECEMBER 31, 2002

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 2002	10.559	-	142,281
		Total Department of agriculture	<u>\$ 142,281</u>
Department of Energy			
Pass Through Programs:			
Ohio Department of Development:			
Weatherization Assistance for Low-Income Persons 2000	81.042	D-00-111	(9,444)
Weatherization Assistance for Low-Income Persons 2001	81.042	D-01-111	1,943
Weatherization Assistance for Low-Income Persons 2002	81.042	D-02-111	845,381
Weatherization Assistance for Low-Income Persons 2003	81.042		478,138
		Subtotal	<u>1,316,018</u>
		Total Department of Energy	<u>\$ 1,316,018</u>
Department of Health and Human Services			
Direct Programs:			
Healthy Start Initiative PhIII/YrI	93.926	-	1,403,797
Healthy Start Initiative Yr2	93.926	-	697
Healthy Start Initiative Yr 3	93.926	-	802,390
		Subtotal	<u>2,206,884</u>
Pass Through Programs:			
Federation for Community Planning:			
Immunization Grants 2001	93.268	-	11,762
Immunization Grants 2002	93.268	-	39,059
		Subtotal	<u>50,821</u>
Ohio Department of Health:			
Childhood Lead Poisoning Prevention 2000-2001	93.197	18-2-01-F-BD	7,065
Childhood Lead Poisoning Prevention 2000-2002	93.197	18-2-01-F-BE	67
Childhood Lead Poisoning Prevention 2001-2002	93.197	18-2-01-1-BE-02	63,066
Childhood Lead Poisoning Prevention 2002	93.197	18-2-01-1-BD-02	193,039
Childhood Lead Poisoning Prevention 2003	93.197	18-2-01-1-BD-03	155,568
Childhood Lead Poisoning Prevention 2003	93.197	18-2-01-1-BE-03	17,381
		Subtotal	<u>436,186</u>
Sexually Transmitted Diseases Program 2000	93.977	18-2-01-P-BX-392	3,563
Sexually Transmitted Diseases Program 2001	93.977	18-2-01-P-BX-02	138,243
Sexually Transmitted Diseases Diagnosis & Treatment	93.977		141,806
		Subtotal	<u>141,806</u>
Acquired Immunodeficiency Syndrome (AIDS) Activity 2001	93.118		207,718
Acquired Immunodeficiency Syndrome (AIDS) Activity 2002	93.118		731,388
		Subtotal	<u>939,106</u>
Community Access Program 2002	93.252		372,780
Community Access Program 2003	93.252		29,705
		Subtotal	<u>402,485</u>
Ohio Department of Alcohol and Drug Addiction Services:			
Centerpoint/Reward 1994	93.959	-	(2)
Centerpoint/Reward 2002	93.959	-	143,517
Centerpoint/Reward 2003	93.959	-	98,438
Drug Management 2001	93.959	-	540
Drug Management 2002	93.959	-	33,175
Drug Management 2003	93.959	-	18,954
Student Assistance 2002	93.959	-	43,011
Student Assistance 2003	93.959	-	34,558
		Subtotal	<u>372,191</u>
Ohio Department of Development:			
Low-Income Home Energy Assistance 1997	93.568	H-97-111	2
Low-Income Home Energy Assistance 1999	93.568	H-99-111	(133)
Low-Income Home Energy Assistance 2000	93.568	H-00-111	(2,129)
Low-Income Home Energy Assistance 2001	93.568	H-01-111	801,345
Low-Income Home Energy Assistance 2002	93.568	H-02-111	750,930
		Subtotal	<u>1,550,015</u>
Human Immunodeficiency Virus (HIV) 2002	93.944	18-2-001-1-DM-02	119,578
Human Immunodeficiency Virus (HIV) 2003	93.944		6,807
		Subtotal	<u>126,385</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2002

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Health and Human Services--continued			
Supplemental Empowerment Zone - Title XX	93.585	G-98-01-244	143,679
		Subtotal	<u>143,679</u>
Total Department of Health and Human Services			<u>\$ 6,369,558</u>
Department of Housing & Urban Development			
Direct Programs:			
Community Development Block Grants:			
CDBG XX	14.218	-	\$ 16,873
CDBG XXI	14.218	-	372,509
CDBG XXII	14.218	-	449,605
CDBG XXIII	14.218	-	1,088,013
CDBG XXIV	14.218	-	771,618
CDBG XXV	14.218	-	5,185,540
CDBG XXVI	14.218	-	5,490,580
CDBG Yr 27	14.218	-	14,292,928
CDBG Yr 28	14.218	-	11,348,652
CDBG Float Loan	14.218	-	7,982,585
CDBG - Home Ownership Zone - Sec 108LN	14.218	-	1,097,293
		Subtotal	<u>48,096,196</u>
Fair Housing Board Yr 27	14.218		2,586
Yr 28 Fair Housing Grant	14.218		46,012
CDBG Fair Housing Budget	14.218		1,108
SHAP/CHORE 2001-2002	14.218		117,663
SHAP/CHORE 2002-2003	14.218		39,693
Youth at Risk 27	14.218		50,000
School Safety Initiative	14.218		90,595
CDBG AIDS Yr 27 FY2000	14.218		511,863
CDBG AIDS Yr 28	14.218		206,391
AIDS Prevention Prgm Yr24-26	14.218		1,819
Project Clean 97	14.218		52,954
Project Clean- CDBG yr 27	14.218		337,492
Project Clean yr28 CDBG	14.218		544,479
		Subtotal	<u>2,002,655</u>
Multifamily Property Disposition	14.199		13,848,068
		Subtotal	<u>13,848,068</u>
HOME Investment Partnerships Program 1992	14.239		611,757
HOME Investment Partnerships Program 1993	14.239		25,851
HOME Investment Partnerships Program 1997	14.239		(67,571)
HOME Investment Partnerships Program 1998	14.239		2,010,301
HOME Investment Partnerships Program 1999	14.239		6,720
HOME Investment Partnerships Program 2000	14.239		1,597,342
HOME Investment Partnerships Program 2001	14.239		2,289,984
HOME Investment Partnerships Program 2002	14.239		2,575,782
		Subtotal	<u>9,050,166</u>
Emergency Shelter Grants Program 1997	14.231	-	
Emergency Shelter Grants Program 1998	14.231		(8,005)
Emergency Shelter Grants Program 1999	14.231		(189)
Emergency Shelter Grants Program 2000	14.231		89,350
Emergency Shelter Grants Program 2001	14.231		964,641
		Subtotal	<u>1,045,797</u>
Housing Opportunities for Persons With Aids 1998	14.241		37,437
Housing Opportunities for Persons With Aids 2000	14.241		257,166
Housing Opportunities for Persons With Aids 2001	14.241		465,183
Housing Opportunities for Persons With Aids 2002	14.241		545,971
Housing Opportunities for Persons With Aids 2003	14.241		220,359
		Subtotal	<u>1,526,116</u>
Lead - Based Paint Hazard Control in Privately - Owned Housing 2001	14.900	-	1,351,225
		Subtotal	<u>1,351,225</u>
Empowerment Zone Grants			
Empowerment Zones Program	14.244	-	9,762,212
		Subtotal	<u>9,762,212</u>
Total Department of Housing and Urban Development			<u>86,682,435</u>

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

FOR THE YEAR ENDED DECEMBER 31, 2002

Federal Grant/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Federal Expenditures
Department of Justice			
Direct Programs:			
Local Law Enforcement Block Grants Program 98	16.592	-	101
Local Law Enforcement Block Grants Program 99	16.592	-	661,708
Local Law Enforcement Block Grants Program 00	16.592	-	2,095,147
		Subtotal	<u>2,756,956</u>
 Cops in School	 16.710		 329,345
		Subtotal	<u>329,345</u>
 Distressed Neighborhoods	 16.710		 3,791,198
		Subtotal	<u>3,791,198</u>
 Bulletproof Vest Partnership Program 2000	 16.607		 4,848
Bulletproof Vest Partnership Program 2001	16.607		54,605
		Subtotal	<u>59,453</u>
Pass Through Programs:			
Office of Criminal Justice Services:			
Byrne Formula Grant Program 2002	16.579	01-DG-A01-7424	100,000
		Subtotal	<u>100,000</u>
 Violence Against Women Formula Grants 2001	 16.588	 00-WF-VA2-8670	 153,838
Violence Against Women Formula Grants 2002	16.588	01-WF-VA2-8670	225,747
		Subtotal	<u>379,585</u>
 Juvenile Accountability Incentive Block Grants	 16.523	 98-JB-013-A006	 14
Juvenile Accountability Incentive Block Grants 2000	16.523	00-JB-002-A006	261,222
Juvenile Accountability Incentive Block Grants 2002	16.523		202,852
		Subtotal	<u>464,088</u>
		Total Department of Justice	<u>\$ 7,880,625</u>
Department of Treasury			
Direct Programs:			
G.R.E.A.T. 2001	21.053	ATC010045	23,827
G.R.E.A.T. 2002	21.053	ATC020121	2,633
		Subtotal	<u>26,460</u>
		Total Department of Treasury	<u>\$ 26,460</u>
Department of Labor			
Direct Programs:			
Urban/Rural Opportunities Grant	17.258	-	\$ 52,654
Youth Opportunity Area Grant	17.259	-	4,660,657
		Subtotal	<u>4,713,311</u>
Pass Through Programs:			
Ohio Department of Jobs and Family Services:			
WIA 2000	17.258	-	8,666,987
WIA 2002	17.258	-	7,330,640
WIA 2003	17.258	-	5,466,294
WIA Aging 2000-2001	17.258	-	-
WIA 2001- 2002	17.258	-	97,442
WIA 2002- 2003	17.258	-	23,842
WIA SHARED COSTS/INTERDEPT CHG	17.258	-	81,831
		Subtotal	<u>21,667,036</u>
Pass Through Programs:			
Ohio Bureau of Employment Services:			
JTPA- '99 Administrative Cost Pool	17.250	-	32,075
		Subtotal	<u>32,075</u>
		Total Department of Labor	<u>\$ 26,412,422</u>
Department of Transportation			
Direct Programs:			
Federal Aviation Administration:			
AIP FYOI LOI Award	20.106	-	27,812,751
		Subtotal	<u>27,812,751</u>
Pass Through Programs:			
Ohio Department of Development:			
Highway Planning and Construction	20.205	-	20,000
		Subtotal	<u>20,000</u>
 ODOT Bessemer Ave	 20.205		 253,855
		Subtotal	<u>253,855</u>
 Federal Highway Administration	 20.205		 42,876
		Subtotal	<u>42,876</u>
 Transportation Enhance TEA 21	 20.205		 92,945
		Subtotal	<u>92,945</u>
		Total Department of Transportation	<u>\$ 28,222,427</u>

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FOR THE YEAR ENDED DECEMBER 31, 2002

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 1994	66.001	-	\$ (1,906)
Air Pollution Control Program Support 1997	66.001	-	(702)
Air Pollution Control Program Support 2000	66.001	-	2,608
Air Pollution Control Program Support 2001	66.001	-	1,767
Air Pollution Control Program Support 2002	66.001	-	1,727,469
Air Pollution Control Program Support 2003	66.001	-	384,475
		Subtotal	<u>2,113,711</u>
Pass Through Program:			
Ohio Environmental Protection Agency:			
Air Pollution Control Program Support 1999	66.001	-	64,787
		Subtotal	<u>64,787</u>
		Total Environmental Protection Agency	<u>\$ 2,178,498</u>
		Grand Total	<u>\$ 159,230,724</u>

**City of Cleveland
Cuyahoga County**

**Notes to Schedule of Federal Awards Expenditures
For The Year Ended December 31, 2002**

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 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.

Rainbow Terrace 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 Rainbow Terrace 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 Community Development Block Grant funds.

The UpFront Grant will be allocated and loaned to the Developer in accordance with the Promissory Note. Interest on this Note began to accrue on August 20, 2002 at a fixed annual rate of 5.60% with this Note maturing on August 20, 2045.

The City used \$11,701,404 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 \$11,701,404 after it purchased these bonds. The City transferred the funds to the trustee per the Grant agreements. 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.