



**CUYAHOGA COUNTY AGENCY OF INSPECTOR GENERAL MODIFIED  
OHIO ETHICS COMMISSION FORM NO. OEC-2017  
FINANCIAL DISCLOSURE STATEMENT INSTRUCTIONS**

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**PURPOSE OF FINANCIAL DISCLOSURE AND REQUIREMENT FOR DISCLOSURE**

Filing a financial disclosure statement is part of the responsibility of choosing to hold or run for public office or employment. The purpose of requiring public officials and employees to file financial disclosure statements is to increase confidence in government and openness by: (1) Assisting public servants in identifying potential conflicts of interest; and (2) Allowing citizens to become aware of the financial interests of the officials and employees who serve them.

Financial information must be completed for the entire preceding calendar year. A person who leaves a filing position must file for the last calendar year in which he or she held the position. No person is required to file more than one statement for any calendar year.

**WHO IS REQUIRED TO FILE A FINANCIAL DISCLOSURE STATEMENT?**

- (1) All officers and directors appointed pursuant to Article V, Section 7.03, Section 8.02, Section 9.06, Section 10.01, and Section 11.03 of the Cuyahoga County Charter;
- (2) Any other director-level or officer-level position of the county appointed pursuant to the County Charter or County Code, including but not limited to, directors of departments established by ordinance, Health and Human Services administrators, and the Inspector General;
- (3) Chief of staff and/or First Assistant to the County Executive, County Council, and County Prosecutor;
- (4) Deputies Chiefs or similarly titled employees within Office of the County Executive to which any county officer or director reports;
- (5) Board of Revision hearing officers;
- (6) The Clerk of County Council;
- (7) Any employee appointed to occupy a position listed above who has not previously filed a financial disclosure statement for the year preceding his or her appointment; and
- (8) Any former employee or elected official of the county who, within the prior calendar year, held one or more of the positions identified above.

**FILING DEADLINES:**

The disclosure statement must be received by the AIG, or have a U.S. postmark or date from a commercial delivery service, by the applicable deadline. The filing deadline for disclosure statements is **MONDAY, APRIL 16, 2018**.

**FAILURE TO FILE A DISCLOSURE STATEMENT OR FILING A FALSE DISCLOSURE STATEMENT:**

Any person who fails to file a disclosure statement or who files a false statement may be subject to prosecution. R.C. 2921.13(A)(7) makes it a first-degree misdemeanor to knowingly file a false disclosure statement.



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**PUBLIC RECORDS:**

Once filed, every disclosure statement is a public record. Most statements and their attachments are available for public inspection. For security purposes, filers should NOT list or attach any of the following to their disclosure statements:

(a) social security numbers; (b) account numbers for bank, credit card, or investment accounts; or (c) IRS documents or filings.



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## **STEP-BY-STEP INSTRUCTIONS**

### **SECTION A—PERSONAL CONTACT INFORMATION:**

Fill in your name, preferred mailing address, county, phone number, and e-mail address. Your e-mail address will be used to provide you with updates and notices about financial disclosure filings.

### **SECTION B—STATUS:**

Check all of the appropriate boxes indicating your status—the reason you are filing this statement.

### **SECTION C—PUBLIC POSITION, OFFICE, OR JOB:**

Information about the public position for which you are filing a disclosure statement.

List your public position or title, such as council member, sheriff, board member, or department director.

List the public entity that you serve in 2018, served in 2017, or will serve if elected. If you are a county sheriff, list the name of the county. If you are a board member, list the name of the board. If you are a department director, list the name of the department.

If you served in 2017 or 2018, and are no longer serving, check the “Held” box.

List the start date for the position you hold. If you are an elected official, list the start date for the current term. If you were appointed to an unexpired term in an elected office, your start date is the date you were sworn in to the office. List the end date for the position if there is an end date.

### **SECTION D—ADDITIONAL PUBLIC POSITION, OFFICE, OR JOB:**

If you are required to file a disclosure statement for more than one public position, provide information for the other public position here. If you are not required to file a disclosure statement for more than one public position, skip Section D.



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**QUESTION 1—SOURCES OF INCOME:**

[For more information, check out FAQs on Income](#)

“Income” includes:

1. “Gross income” as defined in the federal Internal Revenue Code (26 USC 61); and
2. Interest and dividends on all governmental securities, whether federal, state, or local.

Examples of “gross income” include compensation for services (such as salary), interest, rent, and pensions.

Most filers\* must list every source of income, regardless of amount, that: (a) they received in 2017; or (b) any other person received in 2017 for their use or benefit. Following each source of income, briefly describe the services you provided in return for the income.

Another person has received income for your “use or benefit” if the source’s purpose for giving compensation to that person is to provide it for your use or for your benefit. For example, if you are a beneficiary of a trust, the trust earns income for your use or benefit. You must list the trust as a source of income and all sources of income received by the trust. For more information about trust disclosure, see [Advisory Opinion No. 2005-01](#).

If you are paid for your public service, include the public agency as a source of income.

You are **not required** to disclose:

- A. Your spouse’s income sources (although you may benefit from your spouse’s income, he or she usually does not receive income for the purpose of providing it to you [see [Advisory Opinion No. 75-036](#)]); or
- B. The names of clients, patients, or customers of your business or practice (simply disclose the business or practice).

Amount of Income: You must also disclose the amount of income you received from any source, IF:

1. The source is doing or seeking to do business with the public agency you serve; or
2. You earned the income because you provided goods or services to a legislative agent (lobbyist). [See R.C. 101.70 or contact the Joint Legislative Ethics Committee for a list of registered lobbyists.]

**EXAMPLES:**

	<b>Source of Income</b>	<b>Service Provided</b>	<b>Amount* (if required)</b>
<b>A</b>	Your Employer(s)	Your position(s)	
<b>B</b>	Smith & Jones Co., L.P.A.	Private law practice	
<b>C</b>	Your Pension Fund	Retirement	
<b>D</b>	XYZ Corporation	Stock dividends	
<b>E</b>	Friendly National Bank	Interest on savings account	\$45.00**

\*\* Because this bank is a depository for the filer’s public agency, the amount must also be disclosed.



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**QUESTION 2—SOURCES OF GIFTS:**

[For more information, check out FAQs on Gifts](#)

Most filers\* list every source of a single gift valued at over \$75 or multiple gifts with a total value of over \$75 that:

- A. You personally received in 2017; and
- B. Any other person received for your use or benefit in 2017.

Another person has received a gift for your “use or benefit” if the giver’s purpose for giving a gift to that person is to provide it for your use or for your benefit. For example, if your spouse has received a gift and the giver’s purpose is to provide the gift to you, your spouse received the gift for your use or benefit.

Sources of gifts can include individuals, corporations, or groups of individuals or corporations, such as co-workers, not-for-profit organizations, and trade associations.

You are **not required** to disclose:

- A. The nature of the gift;
- B. Campaign contributions;
- C. Gifts received by will or inheritance or by distribution from a trust established by a spouse or ancestor;
- D. Gifts received from any of these family members: spouse, parents, grandparents, children, grandchildren, siblings, nephews, nieces, uncles, aunts, brothers- or sisters-in-law, sons- or daughters-in-law, or parents-in-law; or
- E. Gifts from any person to whom you stand in the place of a parent.

**QUESTION 3—IMMEDIATE FAMILY MEMBER:**

[For more information, check out FAQs on Family Members](#)

List the names of your spouse living in your household and any dependent children.

**QUESTION 4—NAMES OF BUSINESSES:**

[For more information, check out FAQs on Business Names](#)

List all names under which you, or any of the immediate family members you listed in response to Question 3, do business. For example, list the name of any business that you or your immediate family members own or operate.

**EXAMPLES:**

- A. You are a partner in a law firm named Smith & Jones. You should list “Smith & Jones.”
- B. Your spouse who lives with you has an accounting firm called Ace Accounting. You should list “Ace Accounting.”
- C. Your dependent child mows lawns under a business called Carl’s Lawn Service. You should list “Carl’s Lawn Service.”



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**QUESTION 5—LAND (REAL ESTATE):**

[For more information, check out FAQs on Real Estate](#)

List all of your leasehold and ownership interests in land and real estate located in Ohio.

**NOTE:** Because of an exception in the law, you are **not required** to disclose:

- A. Your personal residence; or
- B. Any property you use primarily for personal recreation.

**QUESTION 6—CREDITORS:**

[For more information, check out FAQs on Creditors](#)

List the name of any person or business residing or transacting business in Ohio to whom you owe, or owed, in 2017, more than \$1000 in your own name or in the name of any other person.

For example, if you charged more than \$1000 on a credit card during 2017, you must disclose the name of the credit card issuer even if you paid off the card during the grace period.

**NOTE:** Because of an exception in the law, you are **not required** to disclose a creditor if the debt:

- A. Is secured on your personal residence (such as a mortgage or home equity loan);
- B. Is secured on real estate used primarily for personal recreation (such as a home equity loan); or
- C. Results from the ordinary conduct of your business or profession.

**QUESTION 7—DEBTORS:**

[For more information, check out FAQs on Debtors](#)

List the name of anyone residing or transacting business in Ohio who owed you, or any other person for your use or benefit, more than \$1000 during 2017.

**NOTE:** Because of an exception in the law, you are **not required** to disclose as a debtor:

- A. A bank or other financial institution if the only money it owes to you is money you deposited with it;
- B. Any person who owes you money as a result of the ordinary conduct of your business or profession; or
- C. Clients or patients who owe you money if you are a lawyer, doctor, or psychologist.

**QUESTION 8—INVESTMENTS:**

[For more information, check out FAQs on Investments](#)  
and [Advisory Opinion No. 2011-01](#)

List the name of each corporation that is incorporated in, or holds a certificate of compliance to do business in, Ohio, and every trust, business trust, partnership, or association that transacts business in Ohio, in which during 2017:

- A. You had an investment of over \$1000 at any time during the year; and
- B. Any other person had an investment of over \$1000 for your use or benefit at any time during the year.

You should list any investment you held at any time in 2017, even if you sold or otherwise disposed of it during the year. Briefly describe the nature of each investment you disclose.



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**EXAMPLES:**

Corporation, Trust, Business Trust, Partnership, or Association	Nature of Investment
<b>A</b> ABC Growth Fund	Mutual Fund
<b>B</b> XYZ Corporation	Common Stock
<b>C</b> Smith Family Trust	Beneficiary
<b>D</b> Planet Us Company	Stock in trust
<b>E</b> All American Fund	Deferred Compensation Mutual Fund
<b>F</b> Lifeplan 2030	Deferred Compensation Investment
<b>G</b> 123 Corporation	Stock in Investment Account
<b>H</b> Popular Company	Stock in IRA
<b>I</b> MegaGrowth Fund	Mutual Fund in 401(k) Account

**QUICK INVESTMENT DISCLOSURE GUIDE**

*([Advisory Opinion No. 2011-01](#))*

If I have more than \$1,000 invested in a(n).....	Do I need to disclose this investment?	Do I need to list the individual holdings within this investment?
<b>Mutual Fund</b>	Yes	No
<b>Stock</b>	Yes	No
<b>Bond</b>	Yes	No
<b>Brokerage Account</b>	Yes	Yes
<b>Managed Account</b>	Yes	Yes
<b>Trust (Beneficiary)</b>	Yes	Yes
<b>Investment Club Account</b>	Yes	Yes
<b>529 Plan</b>	Yes	Yes
<b>ESA</b>	Yes	Yes
<b>Public Retirement System Account (PERS, STRS, SERS, HPRS, or OPFPF)</b>	No	No
<b>Social Security</b>	No	No

**NOTE:** You are **not required** to disclose:

- A. Saving and checking accounts, certificates of deposit, and other deposits with financial institutions; or
- B. Personal identifying information such as social security or investment account number.



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**QUESTION 9—OFFICES AND FIDUCIARY RELATIONSHIPS:** [For more information, check out FAQs on Fiduciary Interest](#)

List the name of each corporation that is incorporated in, or holds a certificate of compliance to do business in, Ohio, and every trust, business trust, partnership, or association incorporated or authorized to do business in Ohio, or transacting business in Ohio:

- A. In which you held an office in 2017; or
- B. With which you had a fiduciary relationship in 2017.

A person has a “**fiduciary relationship**” with an entity if he or she has the authority to make decisions in the entity’s interests.

**EXAMPLES:**

	<b>Corporation, Trust, Business Trust, Partnership, or Association</b>	<b>Office or Nature of Relationship</b>
<b>A</b>	Buckeye Friends Trust	Trustee
<b>B</b>	Smith & Jones Co., L.P.A.	Partner
<b>C</b>	Smith Cleaning Company	Member, Board of Directors

**QUESTION 10—MEALS, FOOD, AND BEVERAGES:** [For more information, check out FAQs on Meals](#)

List **any source** of payment for meals, food, or beverages valued at over \$100 that was received in connection with your official duties by you or any other person for your use of benefit in 2017.

Include your public agency if it paid for more than \$100 of meals, food, or beverages for you.

**NOTE:** Because of an exception in the law, you are **not required** to disclose anyone who provided meals, food, or beverages to you:

- A. At a meeting where you participated in a panel, seminar, or speaking engagement; or
- B. At a meeting or convention of a national or state organization to which any state agency, legislative agency, state institution of higher education, political subdivision, or office or agency thereof, pays membership dues.



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**QUESTION 11—TRAVEL EXPENSES:**

[For more information, check out FAQs on Travel Expenses](#)

List **both** the source and the amount of each individual payment of travel expenses, received in 2017, that was:

- A. Received by you in connection with your official duties; or
- B. Paid to any other person for your use or benefit in connection with your official duties.

Include your public agency if it paid for or reimbursed travel expenses for you.

You must list each payment or reimbursement separately. Travel expenses include parking fees, lodging, airline tickets, and mileage reimbursements.

**NOTE:** Because of an exception in the law, you are **not required** to disclose anyone who provided travel expenses to a meeting or convention of a national or state organization to which any state agency, legislative agency, state institution of higher education, political subdivision, or office or agency thereof, pays membership dues.

**QUESTION 12—NON-DISPUTED INFORMATION:**

If you received a statement from a legislative agent, executive agency or retirement system lobbyist or the employer of such that identifies you as the recipient of expenditures made by that lobbyist or employer, and you do not dispute the information contained in the statement, attach a copy of the statement or list the non-disputed information below. If you dispute a legislative lobbying expenditure made in your name please contact the AIG. To dispute an executive or retirement system expenditure made in your name, please contact the AIG.



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**QUESTION 13—SIGNATURE:**

Please note that by signing your financial disclosure statement:

- You swear or affirm that this statement and any additional attachments have been prepared or carefully reviewed by you, and constitute your complete, truthful, and correct disclosure of all required information, and that the address listed in the PERSONAL CONTACT INFORMATION on page 1 is your correct mailing address;
- You acknowledge and understand that, among other potential violations and penalties, knowingly filing a false statement is a criminal misdemeanor of the first degree, in violation of 2921.13(A)(7) of the Ohio Revised Code punishable by a fine of not more than \$1,000, imprisonment of not more than six months, or both;
- You acknowledge that you served in 2017, or are serving in 2018.

**BEFORE SIGNING AND RETURNING YOUR STATEMENT:**

Please carefully review your disclosure statement to make sure that you have answered ALL questions, either by disclosing the information required or checking the appropriate box indicating that you have no information to disclose. Incomplete statements will be returned for completion.

**Please return the completed and signed statement, to:**

**Cuyahoga County Agency of Inspector General  
2079 E. 9<sup>th</sup> Street, 6<sup>th</sup> Floor  
Cleveland, Ohio 44115**

*If you have any questions before signing this statement, please contact  
the AIG at (216) 698-2101.*



## CUYAHOGA COUNTY AGENCY OF INSPECTOR GENERAL **MODIFIED** POST FILING NOTIFICATION & REMINDERS

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### **LEAVING YOUR POSITION OR OFFICE IN 2018?**

If you have left, or will be leaving, your public position or office at any time during 2018, please read the following reminders to be sure you are aware of any further personal financial disclosure or any applicable post-employment disclosure requirements you may have to meet as a result of your public service.

#### **Reminder to all filers who leave their positions or offices in 2018:**

The Ohio Ethics Commission would like to remind you that in addition to filing this calendar year 2017 statement, you will also be required to file a financial disclosure statement for calendar year 2018 (the year after you have left service). This applies if you served for any length of time in 2018, even if it was for just a single day, or in the case of elected or appointed officials, even if your term expired on January 1, 2018.