



**Auditor of State  
Betty Montgomery**



CITY OF PARMA  
CUYAHOGA COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	2
Report on Compliance and on Internal Control Required By <i>Government Auditing Standards</i>	3
Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control Over Compliance in Accordance with OMB Circular A-133	5
Schedule of Findings	7
Schedule of Prior Audit Findings	16

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**CITY OF PARMA  
CUYAHOGA COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

For The Year Ended December 31, 2002

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Federal Expenditures	Non Cash Expenditures
<b><u>U.S. Department of Agriculture</u></b>				
<i>Passed Through Western Reserve Area Agency on Aging:</i>				
Nutrition Program for the Elderly	N/A	10.570	\$0	\$ 15,253
<b>Total U.S. Department of Agriculture</b>			<u>0</u>	<u>15,253</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed Through Western Reserve Area Agency on Aging:</i>				
<i>Aging Cluster:</i>				
Special Programs for the Aging - Title III-B	N/A	93.044	95,460	0
Total Special Programs for the Aging - Title III-B			<u>95,460</u>	<u>0</u>
Special Programs for the Aging - Title III-C1	N/A	93.045	7,139	0
Special Programs for the Aging - Title III-C2	N/A	93.045	1,885	28,378
Total Special Programs for the Aging - Title III-C			<u>9,024</u>	<u>28,378</u>
Total Aging Cluster:			<u>104,484</u>	<u>28,378</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>104,484</u>	<u>28,378</u>
<b><u>U.S. Department of Justice</u></b>				
<i>Direct Program:</i>				
Local Law Enforcement Block Grant 2001	2001-LB-BX-1872	16.592	7,515	0
Total Local Law Enforcement Block Grant			<u>7,515</u>	<u>0</u>
<i>Passed Through the Bureau of Justice Assistance:</i>				
Bulletproof Vest Partnership Grant 2001	N/A	16.607	18,450	0
Total Bulletproof Vest Partnership Grant			<u>18,450</u>	<u>0</u>
<i>Passed Through the State of Ohio Office of Criminal Justice Services:</i>				
Juvenile Accountability Incentive Block Grant 2001	2000-JB-MUN-007	16.523	9,627	0
Juvenile Accountability Incentive Block Grant 2002	2001-JB-MUN-007	16.523	14,988	0
Total Juvenile Accountability Incentive Block Grant			<u>24,615</u>	<u>0</u>
<i>Passed Through the State of Ohio Office of the Attorney General:</i>				
Victims of Crime Act Grant 2001-2002	2000VAGENN412	16.575	21,341	0
Victims of Crime Act Grant 2002-2003	2003VAGENE573	16.575	8,584	0
Total Victims of Crime Act Grant			<u>29,925</u>	<u>0</u>
<b>Total U.S. Department of Justice</b>			<u>80,505</u>	<u>0</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Direct Programs:</i>				
Community Development Block Grant 2001	N/A	14.218	491,513	0
Community Development Block Grant 2002	N/A	14.218	623,733	0
Total Community Development Block Grant			<u>1,115,246</u>	<u>0</u>
Fair Housing Grant	N/A	14.401	80,233	0
<i>Passed Through Cuyahoga County Department of Development:</i>				
Home Investment Partnerships Program 1999	CE11792-01	14.239	27,990	0
Home Investment Partnerships Program 2000	CE12415-01	14.239	32,369	0
Home Investment Partnerships Program 2001	CE13394-01	14.239	82,536	0
Total Home Investment Partnerships Program			<u>142,895</u>	<u>0</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,338,374</u>	<u>0</u>
<b><u>U.S. Department of Transportation</u></b>				
<i>Passed Through State of Ohio Department of Public Safety:</i>				
Traffic Intervention Program 2001-2002	2002-AL-J-N/1	20.600	20,844	0
Total Traffic Intervention Program			<u>20,844</u>	<u>0</u>
<i>Passed Through University Hospitals of Cleveland:</i>				
Section 402 Cuyahoga County Safe Community Grant	N/A	20.604	17,855	0
<b>Total U.S. Department of Transportation</b>			<u>38,699</u>	<u>0</u>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<u>\$ 1,562,062</u>	<u>\$ 43,631</u>

The accompanying notes to this schedule are an integral part of this schedule.

**CITY OF PARMA  
CUYAHOGA COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2002**

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the City of Parma's (the City's) federal award programs. The schedule has been prepared on the cash basis of accounting for all programs and the City has excluded federal financial assistance reported for the Annual Contribution Contract C – Housing Assistance Payment Program.

**NOTE B -- MATCHING REQUIREMENTS**

Certain Federal programs require that the City contribute non-Federal funds (matching funds) to support the Federally-funded programs. The expenditure of non-Federal matching funds is not included on the Schedule.

**NOTE C--FOOD DISTRIBUTION**

Nonmonetary assistance, meals received from the Western Reserve Area Agency on Aging, is reported in the Schedule at the value of \$1.90 per meal served.

For congregate meals, the U.S. Department of Agriculture allocates \$.54 per meal and the U.S. Department of Health and Human Services allocates \$1.36 per meal. For home delivered meals, the U.S. Department of Agriculture allocates \$.54 per meal and state and local funds allocate \$1.36 per meal.

For the year ended December 31, 2002, the City served 20,866 congregate meals and 7,380 home delivered meals through the City's Senior Citizens Center meal programs. Therefore, \$15,253 was allocated to the U.S. Department of Agriculture, \$28,378 was allocated to the U.S. Department of Health and Human Services and \$10,037 was allocated to state and local funds. The allocation to state and local funds is not presented on the Schedule.

**NOTE D-- COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The City has established a revolving loan program to provide low-interest loans to persons from low-moderate income households to rehabilitate their homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans directly to the City. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under this program was \$12,605.

CFDA – Catalog of Federal Domestic Assistance.

N/A – Not applicable for direct programs; not available for pass-through programs.



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

The Honorable Mayor, Auditor, Treasurer,  
and Members of City Council  
City of Parma  
Cuyahoga County  
6611 Ridge Road  
Parma, Ohio 44129

We have audited the financial statements of the City of Parma, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2002, and have issued our report thereon dated March 24, 2004, in which we noted the Parma Public Housing Agency, a Special Revenue Fund of the City representing 5% of the assets and 24% of the revenues to the Special Revenue Fund Type, was audited by other auditors, who expressed a qualified opinion thereon. Our opinion on the City's financial statements, insofar as it relates to the financial position and activity of the Parma Public Housing Agency, is based solely on the report of the other auditors. The City also reclassified its State Grants Fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2002-001, 2002-002, 2002-003, and 2002-004. We also noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated March 24, 2004.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2002-005, 2002-006, 2002-007, 2002-008 and 2002-009.

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**Internal Control Over Financial Reporting (Continued)**

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2002-005, 2002-006 and 2002-009 to be material weaknesses. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated March 24, 2004.

This report is intended for the information and use of management, City Council and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

March 24, 2004





## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Mayor, Auditor, Treasurer,  
and Members of City Council  
City of Parma  
Cuyahoga County  
6611 Ridge Road  
Parma, Ohio 44129

#### Compliance

We have audited the compliance of the City of Parma, Cuyahoga County, Ohio, (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2002. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

Federal programs of the Annual Contribution Contract C – Housing Assistance Payment Program are subjected to audit procedures under Office of Management and Budget Circular A-133 and are reported on separately by other auditors in which a qualified opinion was rendered.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

### **Internal Control Over Compliance**

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated March 24, 2004.

### **Schedule of Federal Awards Expenditures**

We have audited the general-purpose financial statements of the City as of and for the year ended December 31, 2002, and have issued our report thereon dated March 24, 2004, in which we noted the Parma Public Housing Agency, a Special Revenue Fund of the City representing 5% of the assets and 24% of the revenues to the Special Revenue Fund Type, was audited by other auditors, who expressed a qualified opinion thereon. Our opinion on the City's financial statements, insofar as it relates to the financial position and activity of the Parma Public Housing Agency, is based solely on the report of the other auditors. The City also reclassified its State Grants Fund. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of management, City Council and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

March 24, 2004

CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505

**1. SUMMARY OF AUDITOR'S RESULTS**

A-133 § .505

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Qualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	-Community Development Block Grant – CFDA #14.218
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-001</b>
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Ohio Rev. Code Section 117.38 requires GAAP-basis entities to file their annual reports with the Auditor of State within 150 days of the fiscal year end and publish notice, in a local newspaper, stating the financial report is available for inspection at the office of the chief fiscal officer. The City failed to file its 2002 annual financial report with the Auditor of State due to its inability to prepare GAAP-basis financial statements within the time frame specified. To date, the City has still not filed its GAAP-basis financial statements.

We recommend the City file its 2002 annual financial report with the Auditor of State and publish notice, in a local newspaper, stating that the financial report is available for public inspection at the office of the chief fiscal officer. Policies and procedures should be established to ensure that the City complies with the above provision in future years.

<b>Finding Number</b>	<b>2002-002</b>
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Ohio Rev. Code Sections 5705.41 (B) & (D) prohibits a subdivision or taxing unit from making an expenditure or an expenditure plus encumbrances unless it has been appropriated. The City's legal level of budgetary control is at the fund, department, detail object level. The following fund had expenditures plus encumbrances exceeding appropriations at the legal level of budgetary control on December 31, 2002:

<u>Fund/Department/Object Detail</u>	<u>FY 2002 Appropriations Plus Prior Year Encumbrances Appropriated</u>	<u>Expenditures Plus Encumbrances</u>	<u>Variance</u>
Parma Public Housing Community Environment Contractual Services (Other Expenditures)	\$2,022,754	(\$3,299,774)	(\$1,277,020)

The City was aware of these requirements, but its control procedures of recording appropriation changes, prior to Council's approval, did not detect noncompliance in this instance.

We recommend the City compare appropriations to expenditures plus encumbrances at the legal level of budgetary control, in all funds which are legally required to be budgeted also considering the provisions of ORC Section 5705.42, which allows federal grants to be deemed appropriated for such purpose and ORC Section 5705.39, which requires an amended certificate of estimated resources. This comparison should be performed on a monthly basis, at a minimum. Furthermore, the City should make appropriation changes, at the legal level of budgetary control, subsequent only to Council's approval.

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-003</b>
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Ohio Rev. Code Section 5705.39 prohibits a political subdivision from making a fund appropriation in excess of estimated resources. In addition, Ohio Rev. Code Section 5705.40 requires that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation.

The following fund had appropriations in excess of the amount certified as available by the budget commission as of September 30, 2002:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
Community Development Block Grant	\$1,205,598	(\$1,516,869)	(\$311,271)

This weakness could allow expenditures in this fund to exceed the total of the available fund balance and current year revenue. This could result in a negative fund balance.

The City was aware of these requirements, but its control procedures failed to prevent or detect the non-compliance in this instance. This violation was corrected by December 31, 2002.

We recommend the City compare appropriations to total certified resources, in all funds, which are legally required to be budgeted to ensure compliance with this requirement. This comparison should be performed on a monthly basis, at minimum, and the City's appropriations and total certified resources should be amended as required.

<b>Finding Number</b>	<b>2002-004</b>
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Ohio Rev. Code Section 5705.10 states money paid into any fund shall be used only for the purposes for which that fund is established.

At December 31, 2002, the City carried a negative cash fund balance in the following Special Revenue Funds: Fire Pension Fund (\$1,614) and Fair Housing Grant Fund (\$3,301). At September 30, 2002 the City carried a negative cash fund balance in the following Special Revenue Funds: Fair Housing Fund (\$137,186), Fire Pension Fund (\$2,001), Victims of Crime Assistance Fund (\$24,049), Parma Public Housing Fund (\$154,219), Sewer Maintenance Fund (\$265,946), Street Construction, Maintenance and Repair Fund (\$2,082,294), State Highway Fund, (\$100,618), Community Center Fund (\$15,422), Housing Maintenance Code Fund (\$64,198); the Debt Service Fund (\$231,201); and the following Capital Projects Funds: Street Improvements Fund (\$1,829) and Sidewalks Fund (\$75,877).

These deficit cash fund balances resulted from a breakdown in the monitoring of fund budgets. This precluded the City from transferring or advancing funds before the fiscal year end.

We recommend the City monitor fund activity and make necessary transfers or advances to prevent negative cash fund balances.

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-005</b>
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**Fixed Assets**

**Fixed Asset Management System**

A fixed asset management system is a system of methods, policies, and procedures that address the acquisition, use, control, protection, maintenance, and disposal of assets. Accurate accounting for assets is required for the correct and complete presentation of fixed asset financial information. While reviewing the City's procedures for maintaining fixed asset records, we noted the following weaknesses:

- All of the City's general fixed assets were not tagged. The City is considering completing a full inventory of fixed assets and tagging any fixed assets untagged, in the near future.
- During fiscal year 2002, the City requested that each Department conduct a physical inventory of their fixed assets; however, the City has not currently reconciled each Department's records to the City's Fixed Asset Listing. For example, the City's Municipal Golf Course fixed asset records did not reconcile to the City's Fixed Asset Listing. There were a total of 63 fixed assets recorded by the Golf Course, as a part of their physical inventory; however the City's records indicate a total of 103 fixed assets for the Golf Course.

The reconciliation of Department fixed asset records to City fixed asset records should be performed at least once a year.

- The City implemented a "Record of Fixed/Controlled Assets" form. However, this internal control form was not always prepared by City Departments when fixed assets were acquired or disposed. Incomplete fixed asset forms resulted in an incomplete City Fixed Asset Listing. For example, during 2002 the Municipal Golf Course disposed of two fixed assets that were never recorded on the City's records.

Completion of the "Record of Fixed/Controlled Assets" form is an essential step in the proper recording of fixed asset acquisitions and disposals.

- The City maintained three Fixed Asset Listings. One listing included a detail of the City's fixed assets maintained on the City's old AS/400 Computer System, which included fixed assets acquired prior to and including fiscal year 1999. A second listing maintained fixed asset activity for fiscal year 2000. A third listing maintained fixed assets activity for fiscal years 2001 and 2002.

As a result, the City was unable to provide a cumulative detailed Fixed Asset Listing, which would agree to the total general fixed asset amount reported in the City's CAFR at December 31, 2002. The City should consolidate their Fixed Asset Listings for proper record keeping.

These issues increase the risk that the City may lose accountability of their fixed assets or that the Fixed Asset Listing may be inaccurate. Furthermore, by not maintaining an accurate and complete detailed Fixed Asset Listing, the implementation of GASB 34 will become increasingly more difficult and cumbersome.

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-005</b>
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**Fixed Assets (Continued)**

**Fixed Assets Management System (Continued)**

We recommend the City maintain and complete a cumulative detailed Fixed Asset Listing, including, the acquisition date, identification or tag number, location, expenditure code, the cost or donated value of the asset, and a total carrying amount which will agree to the reported general fixed assets. Additionally, the City should, at a minimum, conduct a yearly inventory and compare the inventoried fixed assets to the detailed Fixed Asset Listing. Any discrepancies should be investigated and resolved.

**Unrecorded Fixed Assets**

Accurate accounting for fixed assets is required for correct and complete presentation of fixed asset financial information.

The City's Fixed Asset Listing did not include a new capital lease with National City Bank for computer network, hardware, and software totaling \$853,305. In addition, the City's Fixed Asset Listing did not include an older capital lease for the Justice Center Vista Network for \$831,350 and other assets as an upgrade radio system for \$267,199 and defibrillators for \$116,154. In the aggregate the unrecorded fixed assets totaled \$2,068,008 or approximately 4% of the total general fixed assets account group, as of year end.

Unrecorded and incomplete fixed asset records increases the risk that the City may lose its accountability over City owned fixed assets. Furthermore, by not maintaining an accurate and complete detailed Fixed Asset Listing, the implementation of GASB 34 will become increasingly more difficult and cumbersome.

We recommend that the City include within its reporting for fixed assets the aforementioned items. We also recommend that the City "audit" their additions, whether purchases or capital leases, periodically to ensure that all fixed assets for the accounting period have been entered timely into the accounting system and in the correct accounting period. The "audit" may also help to detect if the City has entered the fixed asset in the correct amount and help the City spot an error if the same fixed asset was entered multiple times in the fixed assets records.

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-006</b>
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**Police Overtime**

The City's Police Department has recently undergone a high degree of scrutiny. The main focus of the criticism centers on the abuse of overtime by several individuals in the Department and the Department's general and overall inability to stop the pattern of abuse.

Normal audit testing procedures over the City's payroll cycle included substantive and control testing over sixty (60) randomly selected employees, of which twelve (12) were Police Officers. Testing results conclude that normal supervisory controls were in place over the use of sick leave and the approval of overtime. In line with provisions of the Statement on Auditing Standards No. 82, additional auditing steps were performed over five (5) additional Police Officers. Analytical procedures were also performed, against a representative criteria, over the amount of sick leave used and overtime earned.

The underlying weakness in the process is the latitude of the collective bargaining agreements between the City of Parma and the Ohio Patrolmen's Benevolent Association (Patrolmen) and the Fraternal Order of Police Parma Lodge No. 15 (Police Supervisor's). Section 22.07 of the Police Supervisor's agreement indicates, "Supervisors shall be permitted to schedule time off with the approval of their immediate Supervisor. Should said scheduling bring Supervisory minimums below one (1) Supervisor, another Supervisor may voluntarily work for the granted-off supervisor, who will be compensated at straight time rate of pay or straight compensatory time regardless of hours worked that day or hours worked during the seven (7) day work period. Supervisors called in to maintain minimums under all other circumstances shall be compensated at the overtime rate as defined in this (the) Article." Section 22.02 indicates, "Employees who work overtime shall be compensated at a rate of one and one-half times (1-1/2) their normal hourly rate of pay. Employees may, at the time overtime is worked, elect to be compensated for the overtime in either cash payment paid with the normal payroll or receive compensatory time off."

The Police Patrolmen's agreement is void of any similar language as defined in Section 22.07 of the Police Supervisor's agreement, however practice seems to indicate that Patrolmen are receiving the same overtime benefit considerations as Supervisors.

However, Section 24.01 of the Police Patrolmen's agreement indicates, "All employees in the bargaining unit shall, for work actually performed in excess of forty (40) hours each seven (7) day work period, be entitled to overtime pay or compensatory time compensation." Section 24.02 indicates, "As used in this section, overtime hours means those hours that employees of the bargaining unit worked over and above the regular hours of employment or duty or are in active pay status." [Note for the purpose of calculating overtime, "active pay status" means any hours for which the officer is paid – including regular worked, vacations, holidays and sick time off.]

Section 24.03 indicates, "Employees who work overtime shall be compensated at a rate of one and one-half times (1-1/2) their normal hourly rate of pay, which shall, effective January 1, 1995, include the employees' longevity compensation. Employees may, at the time overtime is worked, elect to be compensated for the overtime in either cash payment paid with the normal payroll or received compensatory time off. If no election is made, the overtime shall be paid with the next available payroll. Any employee working for another employee, who is granted time off and works to maintain minimum manpower requirements, will receive straight time pay; and the hours so worked will not count as "hours worked" for purposes of computing overtime pay."



**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-006</b>
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**Police Overtime (Continued)**

The City is presently reviewing procedures regarding the Police Department's system for tracking hours worked and excessive use of overtime being charged to the City.

We recommend the City re-evaluate both the language in the labor-union contracts with the Police Department and gain an understanding of the Police "overtime practices." The City should also implement periodic performance reviews over leave time, implement a policy of discipline for overtime abusers, and perform periodic analytical comparisons with cities of similar sized Police Departments.

<b>Finding Number</b>	<b>2002-007</b>
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**Unauthorized Opening of Bank Accounts**

The City's Animal Control Warden, along with a Volunteer Group (Parma Animal Shelter, Inc.), organized to conduct fund raising activities and to accept donations for the betterment of animals of the City of Parma. In connection with this organization two (2) bank accounts were opened "outside" the control of the City's financial management team. One account, for donations to the Shelter, was opened by the City Animal Warden and another account, for adoption and impound fees, was opened by a non-employee of the City. The City Law Director hired an individual to perform a fraud investigation over each of these accounts. The practice of opening bank accounts "outside" of the City's control or knowledge increases the risk that money could be used for personal use or for a non-public purpose. Further, unreported "outside" bank accounts reduces the City's cash position, as reflected in its annual financial statements.

We recommend that any City bank account being opened is done so by an official employee of the City and authorized by City Council. A formal communication should be provided to the City Auditor and Treasurer's offices.

<b>Finding Number</b>	<b>2002-008</b>
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**Grants\***

The City of Parma's organizational structure is decentralized. Federal, state, and local grants are administered by various individuals or department heads within the City of Parma. The City Auditor's Office is responsible for accounting for all revenue and expenditure grant activity on the City's books. The department heads or grant coordinators do not always work with the Auditor's Office nor review the Auditor's Office accounting records to ensure that their grant records are accurate. Failure to perpetually reconcile grant records to City records could result in inaccurate grant activity being reported on the federal schedule or to the grantor agency.

We recommend either the City of Parma consider the necessity of an overall grant coordinator or implement a grant policy requiring all grant coordinators to ensure grant records agree to the Auditor's

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-008</b>
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**Grants (Continued)**

records. A copy of the necessary grant records should be submitted to the Auditor's Office to facilitate the compilation of the Schedule of Federal Awards Expenditures. All grant records should be reconciled to the Auditor's accounting records prior to submission of grant requests or reports to the grantor agency. If an overall grant coordinator is deemed necessary, the grant coordinator should be assigned the responsibility of receiving and reviewing the accuracy of all grant requests, agreements, drawdowns, reimbursement requests, and developing the City's year end federal schedule of expenditures. Any discrepancies between the grant records and the Auditor's records should be immediately investigated and resolved by the grant coordinator prior to any submission of any grant records to the grantor agency or completion of the final year end federal schedule. Also, the City must recognize the federal reporting requirement deadlines for submission to the Single Audit Clearinghouse for the City's Single Audit and the Department of Housing and Urban Development for the audit of the Parma Public Housing Agency.

<b>Finding Number</b>	<b>2002-009</b>
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**Reconciliation and Accountability Procedures**

All City bank accounts should be reconciled with the City's books on a monthly basis. The City's books did not agree to the Parma Public Housing Agency's (the Agency) books as of December 31, 2002. The differences related to the following:

- The Agency writes off stale dated checks on a periodic basis, whereas, the Treasurer's Office carries these checks as outstanding on the December 31, 2002 City's outstanding check list.
- The Treasurer's Office did not include all of the December 31, 2002 outstanding checks of the Agency on the December 31, 2002 City's outstanding check list.
- The Treasurer's Office did not include all of the Agency's bank accounts on the December 31, 2002 bank reconciliation.

These differences resulted in the Agency reporting a different December 31, 2002 cash amount than the City.

Additionally, the Agency's method of accounting for its daily operations of receipting and disbursing is performed "outside" of the City's internal control structure. The only visible accounting function performed by the City is that the City Treasurer is a co-signer on Agency check documents. The City's Comprehensive Annual Financial Report (CAFR) reports that the City maintained a budget only for salary and fringe benefit costs. However, all activity has been included as part of the reporting entity in the combined statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Agency uses an independent auditor to perform the annual audit over its operations. However, not until the completion of this audit does the City post a majority of the financial activity of the Agency to their accounting records.

CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
(CONTINUED)

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2002-009</b>
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**Reconciliation and Accountability Procedures (Continued)**

We recommend the City and the Agency work together to reconcile the books on a monthly basis. Any variances in the ending book balances should be investigated and resolved in a timely manner. Additionally, because the City includes the Agency as a fund of the primary government, in accordance with the provisions of Generally Accepted Accounting Standards Board Statement No. 14, the City should exercise complete internal and accounting controls over this Agency, as it does with every other fund and agency of the City.

**CITY OF PARMA  
CUYAHOGA COUNTY  
DECEMBER 31, 2002**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 §.315 (b)**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2001-20818-001	Expenditures Plus Encumbrances Exceeding Appropriations - Ohio Rev. Code Sections 5705.41 (B) & (D)	No	Not Corrected – Reissued as 2002-002
2001-20818-002	Depositing of Golf Course Receipts – Ohio Rev. Code Section 9.38	Yes	Finding no longer valid
2001-20818-003	Appropriations in Excess of Estimated Resources- Ohio Rev. Code Section 5705.39	No	Not Corrected – Reissued as 2002-003
2001-20818-004	Parma City Golf Course – Ridgewood Golf Course: • Golf Course Outing Records	Yes	Finding no longer valid

# **CITY OF PARMA, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2002**

ISSUED BY THE  
AUDITOR'S OFFICE

**DENNIS M. KISH, AUDITOR**

# TABLE OF CONTENTS

	Page
<b>INTRODUCTORY SECTION</b>	
Title Page	1
Table of Contents	2
Mayor's Letter	5
Transmittal Letter	6
Award of Financial Reporting Achievement	16
Principal City Officials	17
Certificate of Achievement	18
Organization Chart	19
<b>FINANCIAL SECTION</b>	
Independent Accountant's Report	20
General Purpose Financial Statements (Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	22
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	26
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types and Expendable Trust Funds	28
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types	33
Combined Statement of Cash Flows - All Proprietary Fund Types	34
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis) - All Proprietary Fund Types	36
Notes to the Combined Financial Statements	39
Combining, Individual Fund and Account Group Statements and Schedules	
General Fund:	
Description of Fund	74
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)	75
Special Revenue Funds:	
Description of Funds	100
Combining Balance Sheet	104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	110
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Paramedic Levy	116
Land Acquisitions	118
Parks and Recreation	119
Parma Public Housing	121
Community Development Block Grant	123
Street Construction, Maintenance, and Repair	125
State Highway	127
Municipal Motor Vehicle License Tax	129
Noxious Weeds	130
Street Lighting	131
Police Pension	132
Fire Pension	133
Law Enforcement Trust	134
Police Levy	136
Fire Levy	138

	Page
Sewer Maintenance	140
Fair Housing	142
Community Center	143
Title III Grant	145
Senior Donations	147
Housing Maintenance Code	149
Roadway Industrial Parkway	150
Enterprise Zone Monitoring	151
Law Enforcement Block Grant	152
Emergency Medical Services Grant	153
Court Security Grant	154
Juvenile Diversion Program	155
Victims of Crime Assistance Grant	157
Traffic Intervention Program	158
Senior Facility Grant	159
Schaff Community Center	160
Stearns Farm	161
Litter Prevention and Recycling	162
Customer Service Center Grant	164
Nature Works Grant	165
America Beautiful Grant	166
West Creek Preservation	167
Ohio and Erie Canal	168
Total - All Special Revenue Funds	169
Debt Service Fund Description	177
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Debt Service	178
Capital Projects Funds:	
Description of Funds	179
Combining Balance Sheet	180
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	182
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Library	184
Sewer Construction	185
Street Improvements	186
City Income Tax Capital Acquisitions	187
Sidewalks	189
Senior Citizens Center	190
Courts Capital Improvement	191
City Hall Capital Improvements	192
Justice Center	193
Fire Department Building Fund	194
Total - All Capital Projects Funds	195
Enterprise Fund Description	197
Schedule of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis):	
Golf Course	198
Internal Service Funds:	
Description of Funds	201
Combining Balance Sheet	202
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	203
Combining Statement of Cash Flows	204

	Page
Schedule of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis):	
Liability Insurance	206
Medical Insurance	208
Workers' Compensation Insurance	209
Total - All Internal Service Funds	210
Expendable Trust and Agency Funds:	
Description of Funds	213
Combining Balance Sheet - All Expendable Trust and Agency Funds	214
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Expendable Trust Funds	216
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	217
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis):	
Recreation	220
Curb Cutting	221
Tree Planting	222
Vista Ridge	223
Total - All Expendable Trust Funds	224
General Fixed Assets Account Group:	
Description of Account Group	225
Schedule of General Fixed Assets By Function and Activity	226
Schedule of Changes in General Fixed Assets By Function and Activity	227
Schedule of General Fixed Assets by Source	228

## **STATISTICAL SECTION**

General Governmental and Expendable Trust Fund Revenues by Source and Expenditures by Function	230
Property Tax Levies and Collections - Real and Public Utility Property Only	232
Property Tax Levies and Collections - Tangible Personal Property Only	233
Assessed and Estimated Actual Value of Taxable Property	234
Property Tax Rates - Direct and Overlapping Governments	235
Special Assessment Collections	236
Ratio of Net General Bonded Debt To Assessed Value and Net Bonded Debt per Capita	237
Computation of Legal Debt Margin	238
Computation of Direct and Overlapping Debt	239
Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures	240
Property Values, Bank Deposits, and Building Permits	241
Principal Taxpayers	242
Largest Employers in Parma	243
Building Permits at Market Value	244
Demographic Statistics	245
Miscellaneous Statistics	246



# City of Parma, Ohio



6611 Ridge Road  
Parma, Ohio 44129

**DEAN DEPIERO**  
MAYOR

Phone: 440-885-8001  
Fax: 440-885-8172

**March 24, 2004**

## **A Message from the Mayor**

In many ways, running a municipality is similar to running a household. Living within financial means is a top priority. Insuring safety and comfort is another consideration. And to be sure, time should be taken out for recreational pursuits.

Since taking office on January 1<sup>st</sup>, my Administration has committed itself to providing Parma residents and businesses with top notch municipal services while living within a strict budget.

I am pleased to report that even though we've just begun this term of office significant measures have been initiated and implemented to insure that the City is operated efficiently and effectively at all levels.

Police and fire department overtime payments have been drastically reduced while maintaining these vital services.

The Service Department has been reinvigorated to increase productivity to include tree trimming and street repair.

Our Recreation Department has been restructured to obtain higher efficiency with lower costs and an initiative has been launched to make West Creek Preservation a part of the Cleveland Metroparks.

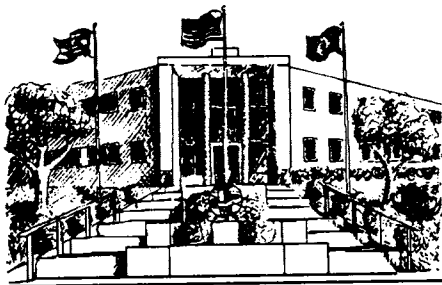
Technologically, City Hall has been brought into the 21<sup>st</sup> century with email capabilities that will enable municipal employees to communicate more effectively both internally and externally.

In short, it's a brand new day for Parma and my Administration is proud to be a part of that change.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dean DePiero'.

Dean DePiero, Mayor



# City of Parma, Ohio

6611 Ridge Road • Parma, Ohio 44129

Phone: 440-885-8024

DENNIS M. KISH  
AUDITOR

March 24, 2004

City Council and the  
Citizens of the  
City of Parma, Ohio

We are pleased to submit the Comprehensive Annual Financial Report of the City of Parma, Ohio, (the "City") for the year ended December 31, 2002. We believe this report presents comprehensive financial and operating information about the City's activities during 2002 that will be useful to citizens and taxpayers. The report, prepared by the Auditor's Office, contains a comprehensive analysis of the City's financial position and activities for the year.

This report is presented in three sections: the Introductory Section, containing a table of contents, a letter from the mayor, this transmittal letter, a listing of City officials, and the organizational structure; the Financial Section, consisting of the Independent Accountant's Report, general purpose financial statements, notes to the combined financial statements, and more detailed combining and individual fund and account group statements; and the Statistical Section, containing pertinent financial and general information indicating trends for comparative fiscal periods.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data, as presented, is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operation of the City as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included.

## **REPORTING ENTITY**

The City reviewed its reporting entity definition to ensure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the legal entity of the City of Parma (the primary government) and its potential component units. Currently, the City does not have any component units.

The Parma Community General Hospital Association and the Southwest Council of Governments are jointly governed organizations for which the City has no ongoing financial interest or responsibility.

## **THE CITY AND FORM OF GOVERNMENT**

The City provides the full range of municipal services. These services include a municipal court, police, fire, emergency medical, recreation (including parks, skating, swimming and golf), street construction, maintenance and repair, contracting refuse collection, sewer services and repair, community development, public health and welfare and general administrative services. The primary government includes all departments that provide these services.

The City is a political subdivision of the State of Ohio operated according to state statute. The City was originally established as a township in 1826, incorporated as a village in 1924, and organized as a city in 1931. The City operates under and is governed by the Mayor/Council form of government in accordance with general laws. Under the Ohio Constitution, the City may exercise all powers of local self-government to the extent not in conflict with applicable general laws.

Legislative authority is vested in a nine-member Council. No members are elected at-large and nine members are elected from wards for two-year terms. The Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades and other municipal purposes. The powers of Council are legislative. The presiding officer is the President of Council. Other elected officials include the Mayor, Law Director, Auditor, Treasurer, Judges and Clerk of the Municipal Court.

The Mayor is the City's chief executive and administrative officer. He is the chief conservator of peace within the City. He may appoint and remove the director of public service, the director of public safety and the heads of the sub departments of public service and public safety. The Mayor approves every ordinance or resolution of the City before it goes into effect. If he approves the ordinance or resolution, he will sign and return it to Council. If he does not approve it, he will return it with his objections which may be overridden by a two-thirds vote of all members of Council. The Mayor sees that all ordinances, bylaws, and resolutions of Council are faithfully obeyed and enforced. He signs all commissions, licenses, and permits.

The Law Director defends and acts as legal counsel for all complaints, lawsuits, and other controversies naming, as a party, the City, any board or agency of the City or the Parma Municipal Court. The Law Director confers with and renders legal opinions to elected officials and department heads pertaining to City matters, and prepares all legislation requested by Council, the Administration, and department heads. When requested by the Parma City School District, the Law Director renders legal opinions, defends lawsuits, and reviews contracts and leases for the school district.

The Auditor is the City's chief fiscal and chief accounting officer. The Auditor's duties include maintaining the accounting records, preparing monthly and year-end reports, and ensuring that expenditures do not exceed appropriations. The Auditor has charge of the financial affairs of the City, including the keeping and supervision of all City accounts.

The City Treasurer has custody of all City monies, is responsible for investing City funds, and overseeing the operation of the income tax collection department. He is also involved in the financing of City operations and capital construction through the issuance of short-term notes and long-term bonded debt. The Mayor, Law Director, Auditor, and Treasurer are all elected to four-year terms.

## **ECONOMIC CONDITION AND OUTLOOK**

The City is located in Cuyahoga County in northeastern Ohio, approximately eight miles south of the downtown center of the City of Cleveland.

According to the 2000 United States Census, the City is part of the Cleveland-Akron Consolidated Metropolitan Statistical Area (CMSA), which is the 13th most populous CMSA of 19 in the United States. The City is the 16<sup>th</sup> most populous Metropolitan Statistical Area (MSA)/Consolidated Metropolitan Statistical Area (CMSA) of 280 MSA/CMSAs in the United States.

### **Summary of Local Economy**

In 2002, City income tax collections increased 16.5% over year 2001 collections. The large increase was primarily due to the City Council's reduction, in March of 2002, of the credit granted to residents for wages earned in, and taxed by, other cities. The credit was reduced by 50%, from 2% to 1%.

The City's top 20 employers include three manufacturing firms, four government agencies, two hospitals, a college, two supermarket chains, a research and development facility, four long-term care facilities and a large retail concern's headquarters. In particular, the institutional employers enhance the stability of the City's income tax base.

The City's largest employment sectors are commercial, which employs 31 percent of the workforce; service, which employs 38 percent of the workforce; and manufacturing, which employs 14 percent of the workforce.

### **Major Industries Affecting the Parma Economy**

The Metal Fabrication Division of General Motors Corporation continues to be the largest contributor to the City in the area of income and property tax revenues. Its 3,200 employees represent one-half of the City's total manufacturing jobs. The Metal Fabrication Division serves a variety of General Motors product lines and is not heavily dependent on one vehicle type. Employee and management relationships are also strong. The plant has made huge improvements in productivity and quality control that should help the plant retain existing jobs, according to Harbour and Associates, a Michigan-based firm known for its annual study of manufacturing efficiency.

### **Future Economic Outlook**

Parma Hospital serves as an important resource for the community, not only as a health care provider but also as an employer and a philanthropic partner. The Hospital is the second largest employer behind General Motors. As a not-for-profit hospital, any earnings in excess of expenditures stay in the community and are fed back to improve residents' health status and enhance available services. Parma Hospital receives no taxpayer support.

Parma Hospital is currently an approved provider for more than 60 managed health care plans plus Medicare and Medicaid and provides free space and support services for the Parma Health Ministry which serves the uninsured working population of the City.

The hospital is nearing completion of an expanded emergency room and intensive care facilities. As part of the expansion, the hospital is leasing a City-owned building for the relocation of the hospital's finance department.

## **MAJOR INITIATIVES**

### **Current Year Projects**

The City successfully lobbied for the construction of the new Cuyahoga County Board of Health headquarters in the new industrial parkway. The agreement calls for the City, by way of a bond issue, to loan the Board a portion of the funds required for land acquisition and headquarters construction.

A new Wal-Mart store is currently under construction, on the former site of a Dillard's department store, at the Parmatown shopping mall. In cooperation with the City, the developer was awarded brownfield funds to assist in the demolition of the Dillard's building.

The Parma Community Investment Corporation negotiated an agreement with the Cleveland Growers Marketing Company to build a new facility in the new industrial parkway. The Cleveland Growers Marketing Company serves wholesalers and grocery stores in Ohio and contiguous states by providing customized product packaging.

### **Future Projects**

Site location and design studies are underway for the construction of two new fire stations to replace existing outdated facilities. Funding of the new stations is made possible by charging for ambulance and paramedic services rendered by the City's fire department.

### **Department Focus: Safety**

The Parma Fire Department finished the year with 97 uniformed personnel.

There were 7,572 emergency medical services responses which accounted for approximately 80% of all Parma Fire Department responses.

The Parma Police Department finished the year with 101 uniformed personnel and responded to more than 31,000 requests for assistance during the year.

## **FINANCIAL INFORMATION**

### **Basis of Accounting**

The City accounts for governmental, expendable trust and agency funds on a modified accrual basis with revenues being recognized when available and measurable and expenditures being recorded when services or goods are received and the fund liabilities are incurred. The City's proprietary funds are accounted for on an accrual basis. Revenues are recognized when earned and expenses are recognized when incurred.

### **Discussion of Controls**

In developing and improving the City's accounting and reporting control system, consideration is given to the adequacy of internal control to provide reasonable but not absolute assurance regarding:

- 1) The safeguarding of assets against loss from unauthorized use or disposition, and
- 2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

- 1) The cost of a control should not exceed the benefits likely to be derived from its implementation, and
- 2) The evaluation of costs and benefits requires estimates and judgments by management.

Consistent with the aforementioned safeguarding of assets, all employees of the City are covered by a blanket bond while certain individuals in policy-making roles are covered by a separate, higher limit bond coverage.

As a recipient of federal, state and county financial assistance, the City is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation.

### **Budgetary Procedures**

Detailed provisions for City budgeting, tax levies and appropriations are made in the Ohio Revised Code. The procedures involve review by Cuyahoga County officials at several steps.

City budgeting for a fiscal year formally begins with the preparation, and then the adoption after a public hearing in July, of a tax budget for the following fiscal year. For debt service, the tax budget must show the amounts required, the estimated receipts for payment from sources other than ad valorem property taxes, the net amount for which a property tax levy must be made, and the portions of that levy to be inside and outside the ten-mill limitation. The tax budget is then presented for review by the County Budget Commission comprised of the County Auditor, Treasurer and Prosecuting Attorney.

As part of that review, the County Budget Commission determines and approves levies for debt service outside and inside the ten-mill limitation. The Ohio Revised Code provides that "if any debt charge is omitted from the budget, the commission shall include it therein."

Upon its approval of the tax budget, the County Budget Commission certifies its action to the City together with the estimate by the County Auditor of the tax rates outside and inside the ten-mill limitation. Thereafter, and before the end of the current calendar year, the Council approves the tax levies and certifies them to the proper County officials. The approved and certified tax rates are then reflected in the tax bills sent to property owners. Real property taxes are payable in two installments, the first usually in January and the second in July.

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period from January 1 to March 31. The annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. Annual appropriations may not exceed the County Budget Commission's official certificate of estimated resources, and the County Auditor must certify that the City's appropriation measures do not appropriate monies in excess of the amounts set forth in those estimates.

Appropriations are adopted and control is maintained at the detail object level (personal services, other expenditures, and capital outlay) within each department. Estimated expenditure amounts must be encumbered prior to the release of purchase orders to vendors or finalization of other contracts.

**General Government Functions**

Revenues for all Governmental Fund Type and Expendable Trust Fund operations in 2002 were \$59,883,758. The revenues from various sources, percentages of the total and the increases and decreases in relation to prior year revenues are shown in the following table:

Revenues	2001 Amount	2002 Amount	Change	Percent of Total	Percent Change
Municipal Income Taxes	\$23,207,696	\$26,310,992	\$3,103,296	43.93%	13.37%
Property and Other Taxes	8,986,292	10,245,970	1,259,678	17.11	14.02
Charges for Services	2,474,730	3,427,793	953,063	5.72	38.51
Fees, Licenses and Permits	1,412,461	1,440,585	28,124	2.41	1.99
Fines and Forfeitures	2,434,035	1,496,793	(937,242)	2.50	(38.51)
Intergovernmental	13,919,420	14,907,242	987,822	24.89	7.10
Donations	209,325	209,141	(184)	0.35	(0.09)
Rents	277,034	551,030	273,996	0.92	98.90
Special Assessments	1,018,133	1,023,184	5,051	1.71	0.50
Interest	442,064	111,681	(330,383)	0.19	(74.74)
Other	445,792	159,347	(286,445)	0.27	(64.26)
<b>Total Revenues</b>	<b>\$54,826,982</b>	<b>\$59,883,758</b>	<b>\$5,056,776</b>	<b>100.00%</b>	<b>9.22</b>

The main revenue stream for the City is its 2% income tax. Over 75% of this tax is directly attributable to tax withheld by the employers from employees for all salaries, wages, commissions and other compensation earned within the City. The remaining amounts are collected through mandatory filings, estimated quarterly payments and penalties and interest. For 2002, the City granted a 50% tax credit for taxes paid by City residents to another municipality.

The increase in income tax collections is the result of the reduction in the income tax credit in 2002.

The increase in property and other taxes is the result of the general upward trend in the assessed valuation of real property.

The increase in charges for services is due to a increase in general government services during the year.

The decrease in fines and forfeitures is the result of a decrease in the imposition of fines.

The increase in intergovernmental revenue is the result of an increase in sales tax collections.

The increase in rents revenue was the result of an increase in utilization of City-owned facilities.

The interest rates on City deposits were lower during 2002, resulting in a decrease in interest revenue.

The decrease in other revenue is the result of general decreases in a variety of other revenue sources.

Expenditures for all Governmental Fund Type and Expendable Trust Fund operations in 2002 were \$59,144,867. Expenditures for major functions of the City, percentages of the total and the amount of increases and decreases in relation to prior year expenditures are shown below:

Expenditures	2001 Amount	2002 Amount	Change	Percent of Total	Percent Change
Current:					
General Government	\$15,417,842	\$15,499,187	\$81,345	26.21%	0.53%
Security of Persons and Property	22,203,758	23,825,545	1,621,787	40.28	7.30
Public Health and Welfare	259,234	252,682	(6,552)	0.43	(2.53)
Transportation	3,848,342	4,981,089	1,132,747	8.42	29.43
Community Environment	4,671,110	5,578,264	907,154	9.43	19.42
Basic Utility Services	1,513,699	1,645,907	132,208	2.78	8.73
Leisure Time Activities	2,672,908	2,408,480	(264,428)	4.07	(9.89)
Capital Outlay	238,703	1,284,412	1,045,709	2.17	438.08
Debt Service:					
Principal Retirement	1,971,685	2,025,699	54,014	3.43	2.74
Interest and Fiscal Charges	1,571,490	1,643,602	72,112	2.78	4.59
 Total Expenditures	\$54,368,771	\$59,144,867	\$4,776,096	100.00%	(8.78)

The increase in security of persons and property results from increased expenditures for police protection.

The increase in transportation results from increased expenditures in the Street Construction, Maintenance, and Repair fund.

The increase in community environment results from increased expenditures at Parma Public Housing.

The increase in basic utility is the result of increased expenditures in the Sewer fund.

The decrease in leisure time activities results from decreased expenditures for personal services and other expenditures in the Recreation department.

The increase in capital outlay is due to the starting of various new water and sewer rejuvenation projects in 2002.

The increase in interest and fiscal charges is due to the repayment terms of the City's existing debt and capital leases.

The General Fund balance increased from \$1,040,820 in 2001 to \$2,311,299 in 2002. The increase of \$1,270,479 was due to an increase in income tax collections and continued attention by management to controlling expenditures.

### **Proprietary Operations**

The Ridgewood Golf Course has progressively enhanced operations and is generating revenues through season passes and greens fees. The retained earnings decreased from \$(138,451) in 2001 to \$(154,691) in 2002. Management is analyzing operations to ensure that fees are adequate to meet expenses.



### **Financial Highlights - Internal Service Funds**

The internal service funds' retained earnings decreased from \$315,553 at December 31, 2001 to \$51,194 at December 31, 2002. Management is analyzing the funds' operations to ensure that charges are adequate to meet expenses.

### **Financial Highlights - Fiduciary Funds**

The trust funds carried on the financial records of the City are Recreation, Curb Cutting, Tree Planting and Vista Ridge. The agency funds consist of Municipal Court, North Royalton Sewer, Sales Tax, Child Abuse, and Other Agencies. The trust funds and agency funds had assets totaling \$57,491 and \$1,405,844 respectively.

### **Debt Administration**

The gross indebtedness (notes and bonds) of the City of Parma at the end of 2001 was \$29,616,887. At the end of 2002, the gross indebtedness of the City of Parma was \$28,808,556. The legal debt margin within the overall limitation was \$143,208,802. Given these facts and with continued prudent management on the part of the Council and the administration, the City of Parma should be able to meet its capital needs during the foreseeable future.

The City currently maintains ratings from all three major rating agencies. The City's is rated AA- by Fitch Rating Service, A1 by Standard & Poors, and A2 by Moody's Investors Service. The City has \$16,632,344 of outstanding general obligation bonds and \$2,420,445 of outstanding special assessment bonds with governmental commitment at December 31, 2002. The net general obligation bonded debt per capita was \$193.07.

### **Cash Management**

The City strictly adhered to the regulations set forth in the Ohio Revised Code to ensure the safety of its investments. All deposits are made under contracts with local banking institutions.

A majority of the City's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least one hundred five percent of the public funds on deposit. The collateral is held by trustees, including the Federal Reserve Bank and designated third party trustees, of the financial institutions.

### **Risk Management**

During 2002, the City of Parma's Liability Self Insurance Program continued under the authority of Section 2744.08 of the Ohio Revised Code. The program's goal is to minimize loss potential in all areas of City operations. In order to reduce the City's loss potential, the City has instituted procedural changes in both its self insurance program and day-to-day operations, while initiating additional loss control policies.

The City's Self Insurance Risk Management Program has accepted the following types of potential loss exposures through its Self Insurance Risk Management program: general liability, automobile liability, law enforcement liability, fire department liability, fire department errors and/or omissions, public officials and employees legal liability, and property loss including contents and boilers.

The City is in the 15th year of a medical insurance self insurance program. The level of risk assumed is limited by the City's purchase of specific stop-loss coverage on a per-person basis.

The City continued to participate in the retrospective rating plan in accordance with the State of Ohio Bureau of Workers' Compensation. Under this plan, the City agrees to pay a fraction of the premium it would normally pay, while accepting the responsibility of reimbursing workers' claims as they become due. The City may benefit from this plan not only from lower initial minimum payments, but also from the cash flow accumulation the City realizes. The level of risk assumed by the City is limited to a maximum of two times the experience-rated annual premium with a \$250,000 per claim limit. The various safety and loss control programs initiated under the self insurance program have, as expected, impacted favorably on the workers' compensation costs to date and are expected to save the City additional amounts throughout the future. The City is comfortable with the degree of risk it has assumed under this plan.

### **Fixed Assets**

The general fixed assets of the City include all City-owned land, buildings, equipment and vehicles used in the performance of general government functions. The general fixed assets exclude assets of the Enterprise Fund. Infrastructure such as roads, storm sewers, curbs, and sidewalks are not included in the fixed assets. As of December 31, 2002, the general fixed assets of the City totaled \$51,045,920.

Fixed assets of the Enterprise fund, net of accumulated depreciation, totaled \$1,305,179 at December 31, 2002.

## **OTHER INFORMATION**

### **Independent Audit**

The City of Parma is not legally required to prepare a Comprehensive Annual Financial Report (CAFR). However, we believe that in these times of economic uncertainty, the City is best served by producing a CAFR that aspires to the highest level of national standards. Furthermore, we believe an independent audit is an essential element in financial control. We are pleased that Betty Montgomery, Auditor of State, has chosen to audit the City of Parma. The Independent Accountant's Report on the general purpose financial statements is included in this report.

As a recipient of federal, state and county financial assistance, the City is required to undergo an annual audit in conformity with the provisions of the Single Audit Act Amendments of 1997 and the U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments, and Not-For-Profit Organizations." As part of the City's single audit, tests were made to determine the adequacy of the internal control, including that portion related to major federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The information related to the single audit, including the Schedule of Federal Awards Expenditures, findings, recommendations, internal control over financial reporting and compliance with applicable laws and regulations is included in a separate Report.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting ("Certificate") to the City of Parma, Ohio for its CAFR for the year ended December 31, 2001. In order to be awarded a certificate, a governmental

unit must publish an easily readable and efficiently organized CAFR which conforms to generally accepted accounting principles and applicable legal requirements.

The Certificate is the highest form of recognition in the area of governmental financial reporting, and its attainment represents a significant accomplishment by a government and its management. During 2001, the City was one of only 115 cities in Ohio and 1,611 cities in the United States which received this coveted award. The certificate is valid for a period of one year only.

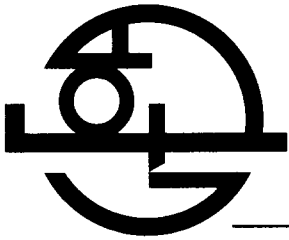
### **Acknowledgments**

Gratitude and thanks are extended to Management Information Services Director Roger Poole, Deputy Auditor Mark Prok, Accounts Payable Clerk Debbie Bajorek, Payroll Clerk Tessa Walker and Fixed Assets Clerk Sharon Shoemaker of my office without whose contributions this report would not be possible.

Sincerely,

*Dennis M. Kish*

Dennis M. Kish  
Auditor



The Government Finance Officers Association  
of the United States and Canada

presents this

## AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Dennis M. Kish  
Auditor

City of Parma, Ohio

*The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

Date

January 29, 2003

## PRINCIPAL CITY OFFICIALS

<b>Mayor</b>	Gerald M. Boldt	<b>Law Director</b>	Timothy G. Dobeck
<b>Auditor</b>	Dennis M. Kish	<b>Treasurer</b>	Jack C. Krise, Jr.
<b>Clerk of Courts</b>	Martin E. Vittardi	<b>Judge</b>	Mary Dunning
<b>Judge</b>	Kenneth Spanagel	<b>Judge</b>	Timothy P. Gilligan

## CITY COUNCIL

<b>President of Council</b>	Charles M. Germana	<b>Clerk of Council</b>	Michael Hughes
<b>Ward 1</b>	Mary Galinas	<b>Ward 2</b>	Deborah Lime
<b>Ward 3</b>	Stuart J. Boyda	<b>Ward 4</b>	Timothy J. DeGeeter
<b>Ward 5</b>	Michelle J. Stys	<b>Ward 6</b>	Mark A. Drabik
<b>Ward 7</b>	John R. Stover	<b>Ward 8</b>	Michele Daniels
<b>Ward 9</b>	Roy J. Jech		

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Parma,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



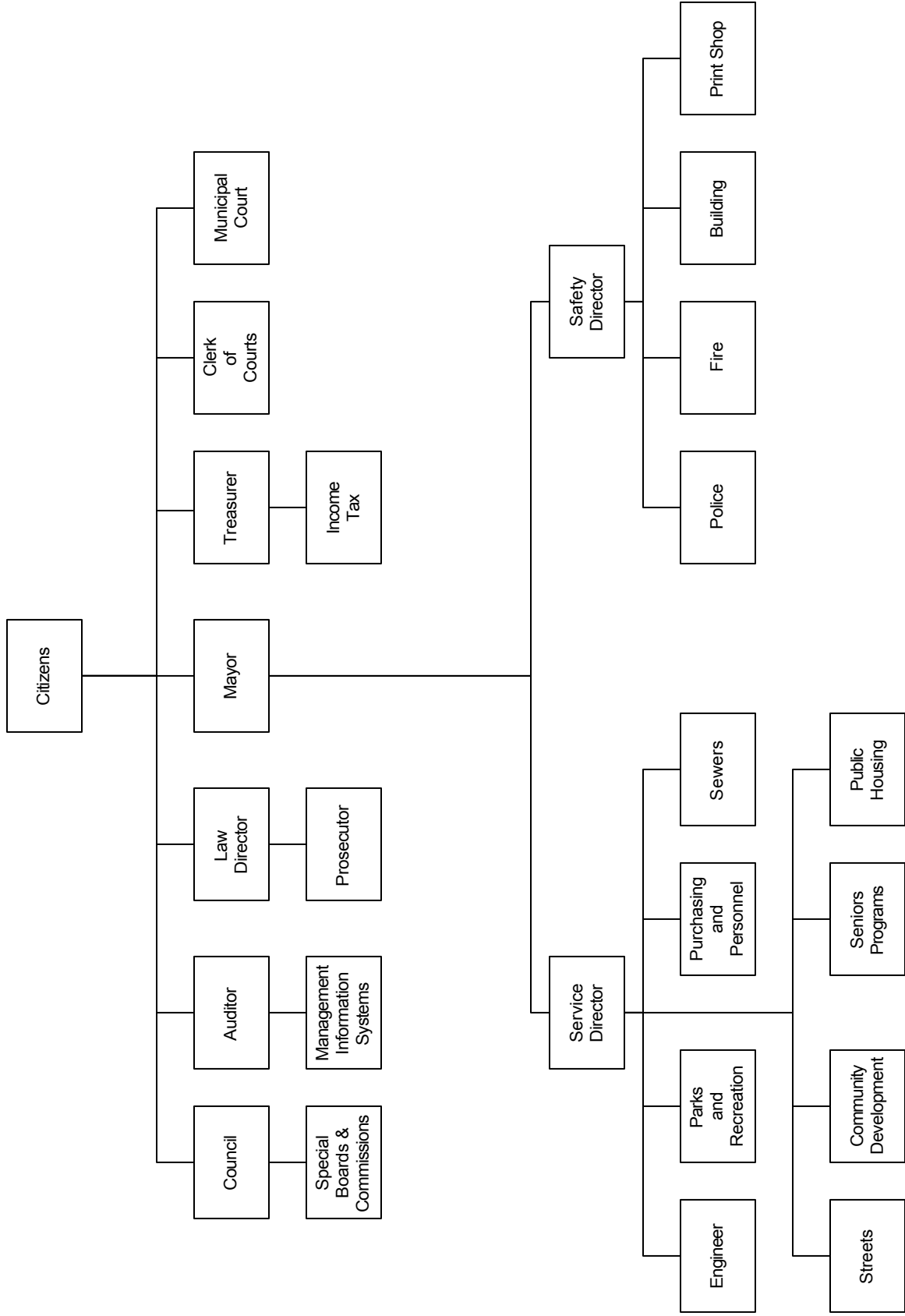
A handwritten signature in cursive script, reading "William Patrick Bate".

President

A handwritten signature in cursive script, reading "Jeffrey R. Emer".

Executive Director

ORGANIZATION CHART





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

The Honorable Mayor, Auditor, Treasurer,  
and Members of City Council  
City of Parma  
Cuyahoga County  
6611 Ridge Road  
Parma, Ohio 44129

We have audited the accompanying general-purpose financial statements of the City of Parma, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. The Parma Public Housing Agency, a Special Revenue Fund of the City representing 5% of the assets and 24% of the revenues to the Special Revenue Fund Type, was audited by other auditors, who expressed a qualified opinion thereon. Our opinion on the City's financial statements, insofar as it relates to the financial position and activity of the Parma Public Housing Agency, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, except for the effects, if any, of the matters relating to the Parma Public Housing Agency, a Special Revenue Fund of the City, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Parma, Cuyahoga County, Ohio, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4 to the accompanying financial statements, at December 31, 2001, the City reclassified the State Grants Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2004 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements. In our opinion, it is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 24, 2004

City of Parma, Ohio  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and other debits				
Assets				
Equity in pooled cash and cash equivalents	\$2,526,474	2,367,979	61,279	2,895,542
Cash and cash equivalents in segregated accounts	0	106,036	0	0
Investments in segregated accounts	0	0	48,000	0
Cash and cash equivalents with fiscal and escrow agents	0	0	0	0
Taxes receivable	7,276,747	4,161,606	0	733,265
Accounts receivable	0	374,069	0	0
Interfund receivable	355,466	0	0	1,169
Special assessments receivable	0	51,150	2,372,444	38,869
Accrued interest receivable	11,495	2,509	1,114	1,850
Due from other funds	324,040	6,604	0	4,932
Due from other governments	2,884,989	1,788,165	0	0
Materials and supplies inventory	119,032	492,678	0	0
Loans receivable	0	12,605	0	0
Fixed assets (net, where applicable, of accumulated depreciation)	0	0	0	0
Other debits				
Amount available in debt service fund for retirement of general obligation bonds	0	0	0	0
Amount available in debt service fund for retirement of special assessment bonds	0	0	0	0
Amount to be provided from general government resources	0	0	0	0
<b>Total assets and other debits</b>	<b><u>\$13,498,243</u></b>	<b><u>9,363,401</u></b>	<b><u>2,482,837</u></b>	<b><u>3,675,627</u></b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
239,070	1,212,114	653,443	0	0	9,955,901
6,020	0	14,108	0	0	126,164
0	0	0	0	0	48,000
0	0	450,208	0	0	450,208
0	0	0	0	0	12,171,618
0	0	0	0	0	374,069
0	0	0	0	0	356,635
0	0	0	0	0	2,462,463
1,421	12,883	0	0	0	31,272
0	1,660,067	0	0	0	1,995,643
0	0	335,576	0	0	5,008,730
21,163	0	0	0	0	632,873
0	0	0	0	0	12,605
1,305,179	0	0	51,045,920	0	52,351,099
0	0	0	0	95,354	95,354
0	0	0	0	13,872	13,872
0	0	0	0	32,200,739	32,200,739
<u>1,572,853</u>	<u>2,885,064</u>	<u>1,453,335</u>	<u>51,045,920</u>	<u>32,309,965</u>	<u>118,287,245</u>

City of Parma, Ohio  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 2002

Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities</b>				
Accounts payable	\$ 82,190	115,842	0	554,793
Contracts payable	507,980	2,485	0	863
Interfund payable	0	250,590	1,167	4,875
Accrued wages and benefits	236,723	155,574	0	0
Compensated absences payable	168,214	85,698	0	0
Retainage payable	0	0	0	35,752
Due to other funds	1,660,067	0	0	0
Due to other governments	197,319	81,957	0	1,772
Deferred revenue	7,583,308	5,795,357	2,372,444	294,414
Deposits held and due to others	0	0	0	0
Accrued interest payable	1,143	0	0	0
Notes payable	750,000	0	0	0
Claims and judgements payable	0	0	0	0
Police and firemen liability	0	0	0	0
Capital leases payable	0	0	0	0
OWDA loans payable	0	0	0	0
General obligation refunding bonds payable	0	0	0	0
OPWC loans payable	0	0	0	0
Special assessment debt with governmental commitment	0	0	0	0
Current portion of general obligation bonds payable	0	0	0	0
General obligation bonds payable	0	0	0	0
<b>Total liabilities</b>	<u>11,186,944</u>	<u>6,487,503</u>	<u>2,373,611</u>	<u>892,469</u>
<b>Fund equity and other credits</b>				
Investment in general fixed assets	0	0	0	0
Contributed capital	0	0	0	0
<b>Fund balance</b>				
Reserved for encumbrances	0	20,946	0	0
Reserved for inventory	119,032	492,678	0	0
Reserved for loans	0	12,605	0	0
Unreserved, undesignated	2,192,267	2,349,669	109,226	2,783,158
<b>Retained earnings</b>				
Unreserved	0	0	0	0
<b>Total fund equity and other credits</b>	<u>2,311,299</u>	<u>2,875,898</u>	<u>109,226</u>	<u>2,783,158</u>
<b>Total liabilities, fund equity and other credits</b>	<u>\$13,498,243</u>	<u>9,363,401</u>	<u>2,482,837</u>	<u>3,675,627</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
0	17,530	0	0	0	770,355
0	0	0	0	0	511,328
0	100,000	0	0	0	356,632
1,712	1,277	0	0	0	395,286
56,468	341	0	0	1,880,777	2,191,498
0	0	0	0	0	35,752
0	0	335,576	0	0	1,995,643
3,004	2,573	10,076	0	1,294,399	1,591,100
0	0	0	0	0	16,045,523
0	0	1,050,192	0	0	1,050,192
3,413	7,754	0	0	0	12,310
190,000	0	0	0	500,000	1,440,000
0	1,044,328	0	0	0	1,044,328
0	0	0	0	149,953	149,953
143,886	0	0	0	2,491,694	2,635,580
0	0	0	0	4,269,237	4,269,237
0	0	0	0	2,485,000	2,485,000
0	0	0	0	2,671,116	2,671,116
0	0	0	0	2,420,445	2,420,445
0	94,653	0	0	0	94,653
0	1,565,414	0	0	14,147,344	15,712,758
<u>398,483</u>	<u>2,833,870</u>	<u>1,395,844</u>	<u>0</u>	<u>32,309,965</u>	<u>57,878,689</u>
0	0	0	51,045,920	0	51,045,920
1,329,061	0	0	0	0	1,329,061
0	0	0	0	0	20,946
0	0	0	0	0	611,710
0	0	0	0	0	12,605
(154,691)	0	57,491	0	0	7,337,120
0	51,194	0	0	0	51,194
<u>1,174,370</u>	<u>51,194</u>	<u>57,491</u>	<u>51,045,920</u>	<u>0</u>	<u>60,408,556</u>
<u>1,572,853</u>	<u>2,885,064</u>	<u>1,453,335</u>	<u>51,045,920</u>	<u>32,309,965</u>	<u>118,287,245</u>

City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Funds  
 December 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues</b>				
Municipal income tax	\$ 20,343,743	0	0	5,967,249
Property and other taxes	5,842,477	4,403,493	0	0
Charges for services	672,404	1,964,911	0	762,385
Fees, licenses and permits	1,403,665	36,920	0	0
Fines and forfeitures	1,402,617	92,278	0	1,898
Intergovernmental	6,617,535	8,122,626	0	167,081
Donations	2,000	204,641	0	2,500
Rents	218,890	332,140	0	0
Special assessments	0	748,798	267,201	7,185
Interest	83,299	12,613	10,943	4,826
Other	35,316	57,634	0	66,397
<b>Total revenues</b>	<u>36,621,946</u>	<u>15,976,054</u>	<u>278,144</u>	<u>6,979,521</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	11,759,319	4,857	1,383	3,732,368
Security of persons and property	17,714,229	6,111,316	0	0
Public health and welfare	252,682	0	0	0
Transportation	0	4,981,089	0	0
Community environment	546,244	5,032,020	0	0
Basic utility services	0	1,645,907	0	0
Leisure time activities	1,703,573	679,024	0	0
<b>Capital outlay</b>				
Capital outlay	401	418,266	0	865,745
<b>Debt service</b>				
Principal retirement	0	65,767	1,244,885	715,047
Interest and fiscal charges	0	16,662	1,479,757	147,183
<b>Total expenditures</b>	<u>31,976,448</u>	<u>18,954,908</u>	<u>2,726,025</u>	<u>5,460,343</u>
<b>Excess of revenues over (under) expenditures</b>	<u>4,645,498</u>	<u>(2,978,854)</u>	<u>(2,447,881)</u>	<u>1,519,178</u>
<b>Other financing sources (uses)</b>				
Operating transfers - in	0	5,562,210	2,204,597	110,698
Operating transfers - out	( 3,409,199)	(2,609,104)	0	(2,057,074)
Inception of capital leases	0	294,652	0	427,638
<b>Total other financing sources (uses)</b>	<u>( 3,409,199)</u>	<u>3,247,758</u>	<u>2,204,597</u>	<u>(1,518,738)</u>
<b>Excess of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>1,236,299</u>	<u>268,904</u>	<u>(243,284)</u>	<u>440</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>1,040,820</u>	<u>2,980,761</u>	<u>352,510</u>	<u>2,782,718</u>
<b>Increase (decrease) in reserve for inventory</b>	<u>34,180</u>	<u>(373,767)</u>	<u>0</u>	<u>0</u>
<b>Fund balances (deficit) at end of year</b>	<u>\$ 2,311,299</u>	<u>2,875,898</u>	<u>109,226</u>	<u>2,783,158</u>

<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
<u>Expendable Trust</u>	
0	26,310,992
0	10,245,970
28,093	3,427,793
0	1,440,585
0	1,496,793
0	14,907,242
0	209,141
0	551,030
0	1,023,184
0	111,681
0	159,347
<u>28,093</u>	<u>59,883,758</u>
1,260	15,499,187
0	23,825,545
0	252,682
0	4,981,089
0	5,578,264
0	1,645,907
25,883	2,408,480
0	1,284,412
0	2,025,699
0	1,643,602
<u>27,143</u>	<u>59,144,867</u>
<u>950</u>	<u>738,891</u>
0	7,877,505
0	(8,075,377)
0	722,290
<u>0</u>	<u>524,418</u>
950	1,263,309
56,541	7,213,350
<u>0</u>	<u>(339,587)</u>
<u><u>57,491</u></u>	<u><u>8,137,072</u></u>

City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2002

	General Fund		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Municipal income tax	20,868,751	21,690,167	821,416
Property and other taxes	4,032,653	4,104,569	71,916
Charges for services	729,450	683,403	(46,047)
Fees, licenses, and permits	1,210,085	1,485,083	274,998
Fines and forfeitures	1,338,100	1,309,276	(28,824)
Intergovernmental	5,840,607	5,840,122	(485)
Donations	0	2,000	2,000
Rentals and leases	220,200	218,890	(1,310)
Interest	100,200	100,759	559
Reimbursements	37,593	87,927	50,334
Total revenues	<u>34,377,639</u>	<u>35,522,196</u>	<u>1,144,557</u>
Expenditures			
Current			
General government	12,016,507	11,824,413	192,094
Security of persons and property	17,687,189	17,585,469	101,720
Public health and welfare	259,234	252,682	6,552
Community environment	552,366	539,517	12,849
Leisure time activities	1,791,287	1,733,799	57,488
Capital outlay	<u>943</u>	<u>401</u>	<u>542</u>
Total expenditures	<u>32,307,526</u>	<u>31,936,281</u>	<u>371,245</u>
Excess of revenues over (under) expenditures	2,070,113	3,585,915	1,515,802
Other financing sources (uses)			
Proceeds of notes	750,000	750,000	0
Advances - in	205,000	205,091	91
Advances - out	(250,591)	(250,591)	0
Operating transfers - in	123,502	0	(123,502)
Operating transfers - out	(4,070,769)	(3,500,212)	570,557
Total other financing sources (uses)	<u>(3,242,858)</u>	<u>(2,795,712)</u>	<u>447,146</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,172,745)</u>	<u>790,203</u>	<u>1,962,948</u>
Fund balances at beginning of year	1,603,182	1,603,182	0
Prior year encumbrances appropriated	57,073	57,073	0
Fund balances at end of year	<u>487,510</u>	<u>2,450,458</u>	<u>1,962,948</u>
See accompanying notes to the combined financial statements			



City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2002

	Special Revenue Funds		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Property and other taxes	4,587,109	4,403,493	(183,616)
Charges for services	1,178,828	1,670,223	491,395
Fees, licenses, and permits	21,000	36,920	15,920
Fines and forfeitures	55,500	85,674	30,174
Intergovernmental	8,422,745	8,174,872	(247,873)
Donations	204,970	204,641	(329)
Rentals and leases	274,000	337,555	63,555
Special assessments	745,995	748,798	2,803
Interest	9,652	17,710	8,058
Reimbursements	55,390	57,634	2,244
Total revenues	<u>15,555,189</u>	<u>15,737,520</u>	<u>182,331</u>
Expenditures			
Current			
General government	21,404	4,857	16,547
Security of persons and property	6,303,769	6,151,421	152,348
Transportation	5,793,155	4,975,053	818,102
Community environment	3,850,833	4,951,307	(1,100,474)
Basic utility services	1,667,154	1,639,368	27,786
Leisure time activities	1,229,688	685,644	544,044
Capital outlay	<u>219,127</u>	<u>192,367</u>	<u>26,760</u>
Total expenditures	<u>19,085,130</u>	<u>18,600,017</u>	<u>485,113</u>
Excess of revenues over (under) expenditures	(3,529,941)	(2,862,497)	667,444
Other financing sources (uses)			
Advances - in	0	250,590	250,590
Advances - out	(205,091)	(205,091)	0
Operating transfers - in	5,198,594	5,562,210	363,616
Operating transfers - out	<u>(2,759,950)</u>	<u>(2,609,104)</u>	<u>150,846</u>
Total other financing sources (uses)	<u>2,233,553</u>	<u>2,998,605</u>	<u>765,052</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,296,388)	136,108	1,432,496
Fund balances at beginning of year	2,236,793	2,236,793	0
Prior year encumbrances appropriated	17,433	17,433	0
Fund balances at end of year	<u>957,838</u>	<u>2,390,334</u>	<u>1,432,496</u>
See accompanying notes to the combined financial statements			

City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2002

	Debt Service Fund		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Special assessments	283,601	267,201	(16,400)
Interest	22,061	10,900	(11,161)
Total revenues	<u>305,662</u>	<u>278,101</u>	<u>(27,561)</u>
Expenditures			
Current			
General government	1,637	1,389	248
Debt service			
Principal retirement	1,249,056	1,244,885	4,171
Interest and fiscal charges	<u>1,510,135</u>	<u>1,479,757</u>	<u>30,378</u>
Total expenditures	<u>2,760,828</u>	<u>2,726,031</u>	<u>34,797</u>
Excess of revenues over (under) expenditures	(2,455,166)	(2,447,930)	7,236
Other financing sources (uses)			
Advances - in	57,136	1,160	(55,976)
Advances - out	(30,396)	(45,325)	(14,929)
Operating transfers - in	2,174,020	2,204,598	30,578
Operating transfers - out	(30,973)	0	30,973
Total other financing sources (uses)	<u>2,169,787</u>	<u>2,160,433</u>	<u>(9,354)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(285,379)	(287,497)	(2,118)
Fund balances at beginning of year	489,420	489,420	0
Fund balances at end of year	<u>204,041</u>	<u>201,923</u>	<u>(2,118)</u>
See accompanying notes to the combined financial statements			

City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2002

	Capital Projects Funds		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Municipal income tax	5,718,740	5,852,851	134,111
Charges for services	764,692	762,385	(2,307)
Intergovernmental	174,622	167,081	(7,541)
Donations	2,500	2,500	0
Special assessments	9,050	7,185	(1,865)
Interest	4,200	5,602	1,402
Reimbursements	30,000	66,397	36,397
Total revenues	<u>6,703,804</u>	<u>6,864,001</u>	<u>160,197</u>
Expenditures			
Current			
General government	3,901,755	3,341,755	560,000
Capital outlay	<u>1,481,606</u>	<u>1,365,558</u>	<u>116,048</u>
Total expenditures	<u>5,383,361</u>	<u>4,707,313</u>	<u>676,048</u>
Excess of revenues over (under) expenditures	1,320,443	2,156,688	836,245
Other financing sources (uses)			
Advances - in	210,163	132,461	(77,702)
Advances - out	(114,840)	(88,298)	26,542
Operating transfers - in	152,527	110,699	(41,828)
Operating transfers - out	<u>(2,172,273)</u>	<u>(2,057,074)</u>	<u>115,199</u>
Total other financing sources (uses)	<u>(1,924,423)</u>	<u>(1,902,212)</u>	<u>22,211</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(603,980)	254,476	858,456
Fund balances at beginning of year	2,239,178	2,239,178	0
Prior year encumbrances appropriated	174,684	174,684	0
Fund balances at end of year	<u>1,809,882</u>	<u>2,668,338</u>	<u>858,456</u>
See accompanying notes to the combined financial statements			

City of Parma, Ohio  
 Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2002

	Expendable Trust Funds		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Charges for services	27,440	28,093	653
Donations	3,193	0	(3,193)
Total revenues	<u>30,633</u>	<u>28,093</u>	<u>(2,540)</u>
Expenditures			
Current			
General government	33,374	1,260	32,114
Leisure time activities	28,150	25,883	2,267
Total expenditures	<u>61,524</u>	<u>27,143</u>	<u>34,381</u>
Excess of revenues over (under) expenditures	(30,891)	950	31,841
Fund balances at beginning of year	56,541	56,541	0
Fund balances at end of year	<u>25,650</u>	<u>57,491</u>	<u>31,841</u>
See accompanying notes to the combined financial statements			

City of Parma, Ohio  
 Combined Statement of Revenues,  
 Expenses, and Changes in Fund Equity  
 All Proprietary Fund Types  
 For the Year Ended December 31, 2002

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	
Operating revenues			
Charges for services	\$ 652,061	4,193,295	4,845,356
Other	416,555	0	416,555
Total operating revenues	<u>1,068,616</u>	<u>4,193,295</u>	<u>5,261,911</u>
Operating expenses			
Personal services	524,456	148,823	673,279
Contractual services	324,916	214,910	539,826
Materials and supplies	161,359	1,507	162,866
Claims	0	4,248,717	4,248,717
Depreciation	64,450	0	64,450
Total operating expenses	<u>1,075,181</u>	<u>4,613,957</u>	<u>5,689,138</u>
Operating income (loss)	<u>(6,565)</u>	<u>(420,662)</u>	<u>(427,227)</u>
Other non-operating revenues (expenses)			
Interest income	3,833	2,618	6,451
Interest and fiscal charges	(13,508)	(96,315)	(109,823)
Total non-operating revenues (expenses)	<u>(9,675)</u>	<u>(93,697)</u>	<u>(103,372)</u>
Loss before operating transfers	(16,240)	(514,359)	(530,599)
Operating transfers - in	0	250,000	250,000
Net income (loss)	(16,240)	(264,359)	(280,599)
Retained earnings at beginning of year	(138,451)	315,553	177,102
Retained earnings (deficit) at end of year	(154,691)	51,194	(103,497)
Contributed capital at beginning and end of year	1,329,061	0	1,329,061
Total fund equity at end of year	<u>\$ 1,174,370</u>	<u>51,194</u>	<u>1,225,564</u>

See accompanying notes to the combined financial statements

City of Parma, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 For the Year Ended December 31, 2002

	Proprietary Fund Types		Totals
	Enterprise	Internal Service	(Memorandum Only)
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash received from customers	\$ 652,061	0	652,061
Cash received from quasi-external operating transactions with other funds	0	4,284,308	4,284,308
Other operating revenues	416,555	0	416,555
Cash payments for other operating expenses	(261,572)	(141,739)	(403,311)
Cash payments to suppliers for goods and services	(157,366)	(78)	(157,444)
Cash payments for claims	0	(3,953,204)	(3,953,204)
Cash payments for employee services and benefits	(487,409)	(147,595)	(635,004)
Cash payments for contractual services	(37,474)	(59,090)	(96,564)
Cash payments for capital outlay	(41,895)	0	(41,895)
Net cash used in operating activities	<u>82,900</u>	<u>(17,398)</u>	<u>65,502</u>
Cash Flows from Noncapital Financing Activities:			
Transfer - in	0	250,000	250,000
Transfer - out	(7,359)	(187,819)	(195,178)
Net cash provided by noncapital financing activities	<u>(7,359)</u>	<u>62,181</u>	<u>54,822</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds of notes	190,000	0	190,000
Note repayment	(240,000)	0	(240,000)
Note interest	(14,496)	0	(14,496)
Principal lease payment	(17,282)	0	(17,282)
Interest paid on lease	(4,062)	0	(4,062)
Net cash used in capital and related financing activities	<u>(85,840)</u>	<u>0</u>	<u>(85,840)</u>
Cash Flows from Investing Activities:			
Interest	<u>21,816</u>	<u>5,240</u>	<u>27,056</u>
Cash provided by investing activities	<u>21,816</u>	<u>5,240</u>	<u>27,056</u>
Net (decrease) in cash and cash equivalents	11,517	50,023	61,540
Cash and cash equivalents beginning of year	<u>233,573</u>	<u>1,162,091</u>	<u>1,395,664</u>
Cash and cash equivalents end of year	<u>\$ 245,090</u>	<u>1,212,114</u>	<u>1,457,204</u>

(continued)

City of Parma, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types-continued  
 For the Year Ended December 31, 2002

	<u>Proprietary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
Reconciliation of operating loss to net cash used in operating activities			
Operating income (loss)	\$ (6,565)	(420,662)	(427,227)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation	64,450	0	64,450
Change in assets and liabilities:			
Decrease in due from other funds	0	91,013	91,013
Increase in capital leases payable	919	0	919
Increase in inventory	(2,282)	0	(2,282)
Increase/(Decrease) in accounts payable	(9,859)	6,008	(3,851)
(Decrease) in contracts payable	(810)	0	(810)
Increase in accrued wages and benefits	615	459	1,074
Increase/(Decrease) in compensated absences payable	35,111	244	35,355
(Decrease) in due to other governments	1,321	2,027	3,348
(Decrease) in claims payable	<u>0</u>	<u>303,513</u>	<u>303,513</u>
Net cash used in operating activities	<u>\$ 82,900</u>	<u>(17,398)</u>	<u>65,502</u>

See accompanying notes to the combined financial statements.

City of Parma, Ohio  
 Combined Statement of Revenues,  
 Expenses, and Changes in Fund Equity  
 Budget and Actual (Budget Basis)  
 All Proprietary Fund Types  
 For the Year Ended December 31, 2002

ENTERPRISE FUND			
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	3,000	4,493	1,493
Greens fees	525,000	552,648	27,648
Snack bar operations	48,000	56,451	8,451
Pro shop	20,000	38,469	18,469
Total charges for services	<u>596,000</u>	<u>652,061</u>	<u>56,061</u>
Interest			
Interest	10,000	21,816	11,816
Total interest	<u>10,000</u>	<u>21,816</u>	<u>11,816</u>
Other operating revenues			
Cart rental	324,449	237,391	(87,058)
Bar operations	150,000	171,420	21,420
Other operating revenues	5,500	7,744	2,244
Total other operating revenues	<u>479,949</u>	<u>416,555</u>	<u>(63,394)</u>
Proceeds of notes			
Proceeds of notes	190,000	190,000	0
Total proceeds of notes	<u>190,000</u>	<u>190,000</u>	<u>0</u>
<b>Total revenues</b>	<u>1,275,949</u>	<u>1,280,432</u>	<u>4,483</u>
<b>Expenses</b>			
Personal services	529,323	487,409	41,914
Materials and supplies	171,985	157,366	14,619
State audit	9,000	0	9,000
Maintenance of equipment and facilities	24,000	23,998	2
Vehicle maintenance and repair	2,828	871	1,957
Contractual services	38,656	37,474	1,182
All other expenditures	282,428	262,573	19,855
	<u>1,058,220</u>	<u>969,691</u>	<u>88,529</u>
Capital outlay	51,432	41,895	9,537
Debt service			
Principal retirement	240,000	240,000	0
Interest and fiscal charges	14,496	14,496	0
	<u>254,496</u>	<u>254,496</u>	<u>0</u>
<b>Total expenses</b>	<u>1,364,148</u>	<u>1,266,082</u>	<u>98,066</u>
Excess of revenues over (under) expenses	(88,199)	14,350	102,549
Operating transfers - out			
	(7,359)	(7,359)	0
<b>Total other financing sources (uses)</b>	<u>(7,359)</u>	<u>(7,359)</u>	<u>0</u>
<b>Excess of revenues over (under) expenses, operating transfers and advances</b>	<u>(95,558)</u>	<u>6,991</u>	<u>102,549</u>

(continued)



City of Parma, Ohio  
 Combined Statement of Revenues,  
 Expenses, and Changes in Fund Equity  
 Budget and Actual (Budget Basis)  
 All Proprietary Fund Types - continued  
 For the Year Ended December 31, 2002

	ENTERPRISE FUND		
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Fund equity at beginning of year	227,292	227,292	0
Prior year encumbrances appropriated	465	465	0
Fund equity at end of year	<u>132,199</u>	<u>234,748</u>	<u>102,549</u>

See accompanying notes to the combined financial statements

City of Parma, Ohio  
 Combined Statement of Revenues,  
 Expenses, and Changes in Fund Equity  
 Budget and Actual (Budget Basis)  
 All Proprietary Fund Types - continued  
 For the Year Ended December 31, 2002

INTERNAL SERVICE FUNDS			
	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Charges for services			
General government	275,334	284,559	9,225
Miscellaneous services	4,621,000	3,999,749	(621,251)
Total charges for services	<u>4,896,334</u>	<u>4,284,308</u>	<u>(612,026)</u>
Interest			
Interest	20,000	5,240	(14,760)
Total interest	<u>20,000</u>	<u>5,240</u>	<u>(14,760)</u>
Total revenues	<u>4,916,334</u>	<u>4,289,548</u>	<u>(626,786)</u>
Expenses			
Personal services	4,542,851	3,772,919	769,932
Materials and supplies	350	78	272
Contractual services	78,424	59,355	19,069
Claims	612,000	327,881	284,119
All other expenditures	142,233	141,739	494
Total current expenses	<u>5,375,858</u>	<u>4,301,972</u>	<u>1,073,886</u>
Total expenses	<u>5,375,858</u>	<u>4,301,972</u>	<u>1,073,886</u>
Excess of revenues over (under) expenses	(459,524)	(12,424)	447,100
Operating transfers - in	250,000	250,000	0
Operating transfers - out	(187,819)	(187,819)	0
Total operating transfers and advances	<u>62,181</u>	<u>62,181</u>	<u>0</u>
Excess of revenues over (under) expenses, operating transfers and advances	(397,343)	49,757	447,100
Fund equity at beginning of year	1,057,544	1,057,544	0
Prior year encumbrances appropriated	62,247	62,247	0
Fund equity (deficit) at end of year	<u>722,448</u>	<u>1,169,548</u>	<u>447,100</u>

See accompanying notes to the combined financial statements

## **NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION**

### **Reporting Entity**

The City of Parma is a political subdivision of the State of Ohio operated pursuant to state statute. The City was originally established as a township in 1826, incorporated as a village in 1924, and organized as a city in 1931. The City is organized as a Mayor/Council form of government. The Mayor, Council, Auditor, Treasurer and Law Director are elected, as are three Municipal Court Judges and a Clerk of Courts.

In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the City of Parma (the primary government) and its potential component units consistent with Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity."

The City provides various services and activities including a municipal court, a public housing agency, police and fire protection, emergency medical, recreation (including parks, skating, swimming and golf), street construction, maintenance and repair, contracted refuse collection, sewer services and repair, community development, public health and welfare and general administrative services. None of these services are provided by a legally separate organization; therefore, these operations are reported as part of the primary government.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budget, the issuance of debt, or levying of taxes. Currently, the City does not have any component units.

The Parma Municipal Court has been included in the City's financial statements as an agency fund. The Clerk of Courts is an elected City official who has a fiduciary responsibility for the collection and distribution of the court fees and fines.

The City is associated with certain organizations which are identified as jointly governed organizations. These organizations are presented in Note 11 to the combined financial statements. These organizations are:

Parma Community General Hospital Association  
Southwest Council of Governments

The City is also associated with the Parma Community Improvement Corporation (PCIC). The PCIC is a not-for-profit corporation which was founded in 1996. The five-member board, which consists of two members appointed by the City and three local residents, promotes industrial, commercial, distribution and research activities within the City. The PCIC has been excluded from the reporting entity.

**NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)**

**Basis of Presentation - Fund Accounting**

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The various funds of the City are grouped into the following generic fund types under the broad fund categories of governmental, proprietary and fiduciary for financial statement presentation purposes.

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the City typically are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the City's governmental fund types:

**General Fund** - This fund is the operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** - These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

**Debt Service Fund** - This fund is used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal and interest.

**Capital Projects Funds** - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)**

**Proprietary Fund Types**

The proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following are the City's proprietary fund types:

**Enterprise Fund** - This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be recovered or financed primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Internal Service Funds** - These funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

**Fiduciary Fund Types**

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City's fiduciary funds include expendable trust and agency funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group** - to account for all general fixed assets of the City other than those accounted for in proprietary funds.

**General Long-Term Obligations Account Group** - to account for all unmatured long-term indebtedness of the City that is not a specific liability of the proprietary funds, including special assessment debt for which the City is obligated in some manner.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The City also applies Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, to the proprietary funds, provided they do not conflict or contradict GASB pronouncements.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

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. For the City, available means expected to be received within thirty-one days of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). 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 City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange 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: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants, fees, licenses, permits and rentals.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Current and delinquent property taxes measurable as of December 31, 2002, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue. Levied special assessments are measurable, and have been recorded as a receivable. Since all assessments are due outside of the available period, the entire amount has been deferred. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded when the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

**Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. For the Parma Public Housing Agency, the City maintained a budget only for salary and fringe benefit costs. However, all activity has been included as part of the reporting entity in the combined statements prepared in accordance with GAAP.

The legal level of budgetary control is at the detail object level (personal services, other expenditures and capital outlay) within each department. Any budgetary modifications at this level may only be made by resolution of the City Council.

**Budget**

During the first Council meeting in July, the Mayor presents the annual operating budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenues. As part of this determination, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance.

On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances at December 31 of the preceding year. Upon a determination by the Auditor that the revenue to be collected by the City will be greater or less than the amount included in the official certificate, the Auditor shall certify the amount of the excess or deficiency to the County Budget Commission, and if it is deemed reasonable by the Commission, the County Budget Commission shall certify an amended official certificate reflecting the deficiency or excess. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

**Appropriations**

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period from January 1 to March 31. The annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department and major object level (personal services, other expenditures, and capital outlay). The appropriation ordinance may be amended during the year as new information becomes available provided that total fund appropriations do not exceed current estimated resources, as certified.

Funds appropriated may not be expended for purposes other than those designated in the appropriation measure. The allocation of appropriations among each department's detail object level may be modified during the year only by an ordinance of Council. During the year, several supplemental appropriation measures were passed. None of these supplemental appropriations had any significant affect on the original appropriations. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications passed by Council during the year.

**Encumbrances**

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation, and to determine and maintain legal compliance.



**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

**Lapsing of Appropriations**

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

**Cash and Investments**

Except for monies of the Parma Public Housing Agency and the Parma Municipal Court, the City pools all individual fund cash balances. Individual fund integrity is maintained through the City's records. Each fund's interest in the pool is presented as "Equity in pooled cash and cash equivalents" on the combined balance sheet.

The City has segregated bank accounts for monies separate from the City's central bank accounts. These depository accounts are presented as "Cash and cash equivalents in segregated accounts" or as "Cash and cash equivalents with fiscal and escrow agents" since they are not required to be deposited into the City's treasury.

During 2002, investments were limited to federal securities, repurchase agreements, manuscript bonds, Victory Federal Money Market Mutual Funds, STAR Ohio, and non-negotiable certificates of deposit.

Except for non-participating investment contracts, investments are reported at fair value. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2002. The fair value of the mutual fund is determined by the fund's December 31, 2002, share price. Non-participating investment contracts include non-negotiable 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 not operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the General Fund during 2002 amounted to \$83,299, which includes \$55,090 assigned from other funds.

For the purposes of the combined statement of cash flows and for presentation on the combined balance sheet, funds held as part of the cash management pool and investments with an original maturity of three months or less are considered to be cash and cash equivalents.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Short-term Interfund Receivables/Payables**

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

**Inventories**

Inventories of governmental funds are stated at cost while inventory of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

**Fixed Assets and Depreciation**

The accounting and reporting treatment applied to a fixed asset is determined by its ultimate use. General fixed assets are long-lived assets of the City as a whole. When purchased, such assets are recorded as expenditures in the governmental type funds and capitalized (recorded and accounted for) in the General Fixed Assets Account Group. Infrastructure fixed assets such as streets, storm sewers and drains, and traffic signals and signs are not capitalized by the City and are not reported as part of the General Fixed Assets Account Group.

The fixed asset values were initially determined at December 31, 1984, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not practicably determinable, estimated historical costs were developed. For certain fixed assets, the estimates were calculated by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

Fixed assets utilized to provide proprietary fund services are capitalized in the fund. The valuation basis for the proprietary fund fixed assets is the same as those used in the general fixed assets account group.

The City has elected not to record depreciation in the general fixed assets account group. The costs of normal maintenance and repairs that do not add value of an asset or materially extend the asset's life are not capitalized.

Depreciation for the proprietary fund fixed assets is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on the straight-line basis. The estimated useful lives are as follows:

Buildings	40 years
Equipment and Machinery	10 years

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Compensated Absences**

The liability for compensated absences is based on GASB Statement No. 16, "Accounting for Compensated Absences." Vacation 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 employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. Under this method, a liability for severance is based on sick leave accumulated at the balance sheet date by those employees who are currently eligible to receive termination (severance) payments according to City union agreements.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**Accrued Liabilities and Long - Term Obligations**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences, special termination benefits and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year-end are generally considered not to have been paid with current available financial resources. Bonds, capital leases, and long-term loans are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations to be paid from proprietary funds are reported as liabilities in the appropriate proprietary funds.

**Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Operating transfers in do not equal operating transfers out because the City made transfers to Agency funds during the current year.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Fund Balance Reserves**

The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, inventory, and loans.

**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.

**Memorandum Only - Totals Columns**

The "totals" columns on the general purpose financial statements, excluding the "Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Budget Basis) All Governmental Fund Types and Expendable Trust Funds" and "Combined Statements of Revenues, Expenses, and Changes in Fund Equity Budget and Actual (Budget Basis) All Proprietary Fund Types", are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3 - BUDGETARY BASIS OF ACCOUNTING**

While the City reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for transactions on the basis of cash receipts, disbursements, and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity, Budget and Actual (Budget Basis) - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with State statute. The major differences between the budget basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- b. Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- c. Outstanding year-end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP basis).

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 3 - BUDGETARY BASIS OF ACCOUNTING (continued)**

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental and proprietary fund types are as follows:

**EXCESS OF REVENUES AND OTHER FINANCING SOURCES  
OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$1,236,299	268,904	(243,284)	440	950
Adjustments:					
Revenue Accruals	(1,099,750)	(238,534)	(43)	(115,520)	-
Proceeds of Notes	750,000	-	-	-	-
Inception of Leases	-	(294,652)	-	(427,638)	-
Advances - In	205,091	250,590	1,160	132,461	-
Transfers - In	-	-	1	1	-
Expenditure Accruals	116,183	354,891	(6)	214,836	-
Debt Retirement	-	-	-	715,047	-
Advances - Out	(250,591)	(205,091)	(45,325)	(88,298)	-
Transfers - Out	(91,013)	-	-	-	-
Encumbrances	(76,016)	-	-	(176,853)	-
Budget Basis	<u>\$790,203</u>	<u>136,108</u>	<u>(287,497)</u>	<u>254,476</u>	<u>950</u>

**NET INCOME/LOSS/EXCESS OF REVENUES OVER  
EXPENSES AND OPERATING TRANSFERS AND ADVANCES  
ALL PROPRIETARY FUND TYPES**

	Enterprise	Internal Service
GAAP Basis	\$(16,240)	(264,359)
Adjustments:		
Revenue Accruals	207,983	93,635
Transfer – Out	(7,359)	(187,819)
Expense Accruals	(195,623)	408,036
Depreciation Expense	64,450	-
Capital Outlay	(41,895)	-
Encumbrances	(4,325)	265
Budget Basis	<u>\$6,991</u>	<u>49,758</u>

**NOTE 4 –RECLASSIFICATION OF PRIOR YEAR FUND BALANCES**

**Reclassification of Prior Year Fund Balances**

The State Grants Fund was reported in the prior year as a combination of various individual state grants funds. In 2002, the individual state grants funds, which previously comprised the State Grants Fund, are reported as individually. The fund balances of the individual state grants funds at December 31, 2001 were:

Emergency Medical Services	\$20,223
Court Security Grant	27,619
Juvenile Diversion Program	10,275
Victims of Crime Compensation	13,729
Traffic Intervention Program	13,234
Senior Facility Grant	(14,842)
Schaff Community Center	10,458
Stearns Farm	72,028
Litter Prevention and Recycling	(1,137)
Customer Service Center	2,543
Nature Works Grant	3,200
America Beautiful Grant	97

**NOTE 5 - CLAIMS AND JUDGMENTS**

Due to the City being a party to various legal proceedings, a liability in the amount of \$293,000 has been established in the Liability Insurance Self-Insurance Fund which is a probable and reasonable estimate.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 6 – COMPLIANCE AND ACCOUNTABILITY**

**Legal Compliance**

The following funds had expenditures plus encumbrances exceeding appropriations at the legal level of budgetary control on December 31, 2002, contrary to Ohio Revised Code Section 5705.41 (B) and (D):

<u>Fund/Department/Object</u>	<u>Appropriations Plus Prior Year Encumbrances Appropriated</u>	<u>Expenditures Plus Encumbrances</u>	<u>Variance</u>
Parma Public Housing			
Community Environment			
All Other Expenditures	\$2,022,754	3,299,774	(1,277,020)

The City also had expenditures plus encumbrances exceeding appropriations at the legal level of budgetary control for various funds during the year.

In order to address the budgetary violations of Ohio Revised Code Section 5705.41 (B) and (D), the City intends to closely monitor the budgetary accounts to eliminate these weaknesses in future periods.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 6 – COMPLIANCE AND ACCOUNTABILITY (continued)**

The following funds had appropriations in excess of estimated resources on September 30, 2002 contrary to Ohio Revised Code Section 5705.39:

Fund	Estimated Resources	Appropriations	Variance
Community Development Block Grant	\$1,205,598	(1,516,869)	(311,271)
Housing Maintenance Code	123,500	(124,881)	(1,381)
Title III Grant	353,736	(355,883)	(2,147)
City Income Tax Capital Acquisitions	6,222,678	(6,235,650)	(12,972)

In order to address the budgetary violations of Ohio Revised Code Section 5705.39, the City intends to closely monitor the budgetary accounts to eliminate these weaknesses in future periods.



**NOTE 6 – COMPLIANCE AND ACCOUNTABILITY (continued)**

**Deficit Fund Deficits**

Fund balances at December 31, 2002, included the following individual funds with deficit fund cash balances:

<b>Special Revenue Funds</b>	
Fire Pension	\$1,614
Fair Housing	3,301

Also, the following individual funds had GAAP deficit fund balances at year end:

<b>Special Revenue Funds</b>	
Police Pension	\$9,989
Fire Pension	13,784
Fair Housing	111,520
<b>Internal Service Funds</b>	
Medical Insurance	33,490
Workers Compensation Insurance	245,136

Management is aware of these deficits in the Special Revenue and Internal Service Funds and is analyzing the fund operations to determine the appropriate action to alleviate each fund's deficit. The general fund is liable for any deficits in these funds and provides operating transfers when cash is required, not when accruals occur.

**NOTE 7 - DEPOSITS AND INVESTMENTS**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current four-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim moneys. Interim moneys are those moneys which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

**NOTE 7 - DEPOSITS AND INVESTMENTS (continued)**

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), 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. Interim monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the 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 the 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;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and;
6. The State Treasurer's investment pool (STAR Ohio).

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons and;
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 7 - DEPOSITS AND INVESTMENTS (continued)**

**Deposits**

At year-end the carrying amount of the City's deposits was \$1,869,060 and the bank balance was \$2,313,274. Of the bank balance:

- a. \$672,268 was covered by federal deposit insurance.
- b. \$150,000 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
- c. \$1,491,006 is considered uncollateralized and uninsured under the guidelines of GASB Statement 3. Although the balance was collateralized by securities held by the pledging financial institutions trust department or agent in the financial institution's name and all state statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**Investments**

GASB Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements" requires the City to categorize investments to give an indication of the level of risk assumed by the City at year-end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAR Ohio and Victory Federal Money Market Mutual Funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Victory Federal Mutual Funds	\$-	-	145	145
STAR Ohio	-	-	4,781,633	4,781,633
Liquid Savings	-	-	3,187,136	3,187,136
Repurchase Agreement	-	440,000	440,000	440,000
FHLMC	-	254,300	254,300	254,300
Municipal Bonds	48,000	-	48,000	48,000
	<u>\$48,000</u>	<u>694,300</u>	<u>8,711,214</u>	<u>8,711,214</u>

The classification of cash and cash equivalents and investments in the combined financial statements is based on criteria set forth in GASB Statement No. 9 "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities that Use Proprietary Fund Accounting."

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 7 - DEPOSITS AND INVESTMENTS (continued)**

A reconciliation between the classification of cash and investments on the combined financial statements and the classification of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$ 1,869,059	8,711,214
GASB Statement 3	\$ 1,869,059	8,711,214

**NOTE 8 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

2002 real property taxes are levied after October 1, 2002, on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes, which became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2002, was \$6.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property certified for tax year 2002 are as follows:

Real Property	\$1,453,330,610
Tangible Personal Property	102,510,192
Public Utility Property	33,020,560
Total Valuation	\$1,588,861,362

**NOTE 8 - PROPERTY TAXES (continued)**

Real property taxes are payable annually or semi-annually. If paid annually, the 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 statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Parma. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002, and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor were they intended to finance 2002 operations. The receivable is therefore offset by deferred revenue.

**NOTE 9 - INCOME TAX**

The City levies a municipal income tax of 2% on all salaries, wages, commissions and other compensation earned within the City. Employers are required to withhold this income tax from all their employees working within the City's limits, without regard to where the employees reside. The income tax withheld by employers must be remitted to the City on a monthly basis if the amount exceeds \$100 per month, otherwise quarterly. Persons under 18 years of age are not subject to the City income tax.

Corporations and area businesses are also subject to the 2% City income tax. All net profits earned by resident business is subject to City income tax, less the amount credited for taxes paid to another municipality. All non-resident businesses' net profits earned within the City are subject to the City income tax.

City residents are also subject to a 2% income tax on all income earned outside the City's limits. A credit of 100% is recognized on all municipal income taxes paid to another community. This credit cannot exceed the City's income tax rate of 2% or the tax rate of the municipality in which the income was generated, whichever is less.

All taxpayers incurring a liability which exceeds \$100 are required to pay estimated taxes on a quarterly basis.

In 2002, income tax proceeds were credited 78.75% to the General Fund and 21.25% to the City Income Tax Capital Acquisitions capital projects fund.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 10 - FIXED ASSETS**

A summary of enterprise funds' fixed assets at December 31, 2002 follows:

Land	\$1,078,077
Buildings	203,423
Machinery and Equipment	836,632
Vehicles	<u>15,252</u>
Total	2,133,384
Less: Accumulated Depreciation	<u>(828,205)</u>
Net Fixed Assets	<u><u>\$1,305,179</u></u>

A summary of changes in general fixed assets for the year ended December 31, 2002 follows:

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2002
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Land	\$2,235,926	-	-	2,235,926
Buildings	33,190,164	-	-	33,190,164
Equipment	5,692,433	357,803	2,688	6,047,548
Vehicles	<u>8,962,855</u>	<u>609,427</u>	<u>-</u>	<u>9,572,282</u>
Totals	<u><u>\$50,081,378</u></u>	<u><u>967,230</u></u>	<u><u>2,688</u></u>	<u><u>51,045,920</u></u>

**NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Parma Community General Hospital Association**

The Parma Community General Hospital Association is a not-for-profit adult care hospital controlled by a Board of Trustees which is composed of mayoral appointees from the cities of Parma, North Royalton, Brooklyn, Parma Heights, Seven Hills, and Brooklyn Heights. Each city has two representatives on the Board, other than Parma, which has six. The operations, maintenance, and management of the Hospital are the exclusive charge of the Parma Community General Hospital Association. The City's degree of control is limited to its appointments to the Board of Trustees.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 11 - JOINTLY GOVERNED ORGANIZATIONS (continued)**

Additions to the Hospital have been financed by the issuance of hospital revenue bonds. The bonds are backed solely by the revenues of the Hospital. The Cities have no responsibility for the payment of the bonds, nor is there any ongoing financial interest or responsibility by the City to the Hospital.

Because there is no ongoing equity interest, there is no requirement to disclose the investment in the jointly governed organization in the general fixed assets account group. There does exist, however, a residual equity interest upon the dissolution or sale of the Hospital, according to the terms of the original agreement among the Cities. The City of Parma has made no contributions to the Hospital during the year. The Hospital's financial statements may be obtained by contacting the Parma Community General Hospital, Parma, Ohio.

**B. Southwest Council of Governments**

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting and designating management. Budgets are adopted by the board. Each City's degree of control is limited to its representation on the board.

The Council has established two subsidiary organizations, the Hazardous Material Response Team ("Haz Mat") which provides hazardous material protection and assistance and the Southwest Enforcement Bureau which provides extra assistance to cities in the form of a Special Weapons and Tactics Team ("SWAT Team"). The Council's financial statements may be obtained by contacting the Southwest Council of Governments, Parma Heights, Ohio.

**NOTE 12 - RECEIVABLES**

Receivables at December 31, 2002 consisted of property taxes, income taxes, accounts, interfund activity, special assessments, interest and due from other governments receivables arising from grants, entitlements or shared revenues. All receivables are considered fully collectible.

A summary of the principal items of due from other governments receivables at December 31, 2002 is as follows:

<b>DUE FROM OTHER GOVERNMENTS RECEIVABLES</b>	<b>Amount</b>	<b>Total</b>
<b>GENERAL FUND</b>		
Liquor Permit Fees	\$36,468	
Local Government Revenue Assistance	2,081,509	
Homestead and Rollback	260,094	
Tangible Personal Property	8,142	
Inheritance Tax	498,776	
Total General Fund	2,884,989	2,884,989

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 12 – RECEIVABLES (continued)**

<b>DUE FROM OTHER GOVERNMENTS RECEIVABLES</b>	<b>Amount</b>	<b>Total</b>
<b>SPECIAL REVENUE FUNDS</b>		
<b>Paramedic Levy</b>		
Homestead and Rollback	24,071	
Tangible Personal Property	<u>25,409</u>	
		49,480
<b>Street Construction, Maintenance and Repair</b>		
Gasoline Tax	691,862	
Motor Vehicle License Tax	<u>247,794</u>	
Total Street Construction, Maintenance and Repair		939,656
<b>State Highway</b>		
Gasoline Tax	56,097	
Motor Vehicle License Tax	<u>20,092</u>	
Total State Highway		76,189
<b>Municipal Motor Vehicle License Tax</b>		
County License Tax		271,969
<b>Police Pension</b>		
Homestead and Rollback	27,868	
Tangible Personal Property	<u>15,245</u>	
		43,113
<b>Fire Pension</b>		
Homestead and Rollback	27,868	
Tangible Personal Property	<u>15,245</u>	
		43,113
<b>Police Levy</b>		
Homestead and Rollback	100,104	
Tangible Personal Property	<u>76,225</u>	
		176,329



City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 12 – RECEIVABLES (continued)**

<b>DUE FROM OTHER GOVERNMENTS RECEIVABLES</b>	<b>Amount</b>	<b>Total</b>
<b>Fire Levy</b>		
Homestead and Rollback	101,088	
Tangible Personal Property	<u>76,225</u>	
		177,313
<b>Local Law Enforcement Block Grant</b>		
Block Grant		<u>11,003</u>
Total Special Revenue Funds		1,788,165
<b>AGENCY FUNDS</b>		
<b>Municipal Court</b>		
Court Fines		<u>335,576</u>
Total Intergovernmental Receivables		<u>\$5,008,730</u>

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Public Employees Retirement System of Ohio**

All full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members are required to contribute 8.50 percent of their annual covered salary to fund pension obligations. The 2002 employer contribution rate for the City was 8.55 percent of covered payroll, decreased from 9.25 percent in 2001. Contributions are authorized by State statute. The City's required contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$1,977,390, \$1,932,687, and \$1,519,919, respectively. The full amount has been contributed for 2001 and 2000. 80 percent has been contributed for 2002, with the remainder being reported as a liability in the general long-term obligations account group.

**NOTE 13 - DEFINED BENEFIT PENSION PLANS (continued)**

**B. Ohio Police and Fire Pension Fund**

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer public employee retirement system administered by the OP&F's Board of Trustees. The OP&F provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified by Chapter 742 of the Ohio Revised Code. The OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 11.75 percent for police and 16.25 percent for firefighters. For 2001, the City contributions were 12 percent for police and 16.75 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$1,330,401 and \$1,485,154 for the year ended December 31, 2002, \$1,338,219 and \$1,393,783 for 2001, and \$1,285,805 and \$1,368,996 for 2000. The full amount has been contributed for 2001 and 2000. 72 percent and 74 percent, respectively, have been contributed for 2002 with the remainder being reported as a liability in the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and firefighters in 1967. As of December 31, 2002, the unfunded liability of the City was \$149,953, payable in semiannual payments through the year 2008. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

The City provides health care benefits as a post employment benefit to retirees who are members of the police and fire collective bargaining units. The benefits are defined in the negotiated labor agreements. Under these agreements, the City provides medical benefits to retirees until they are eligible for the Medicare Program of the Federal Government or have enrolled in any other hospitalization plan and have notified the City of such enrollment.

The City incurred \$190,436 of claims and premiums for 108 covered retirees in 2002.

**A. Public Employees Retirement System of Ohio**

The Ohio Public Employees Retirement System (OPERS) provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of covered payroll; 5.00 percent was the portion that was used to fund health care for 2002. For 2001, the contribution rate was 13.55 percent of covered payroll; 4.30 percent was the portion used to fund health care.

**NOTE 14 - POSTEMPLOYMENT BENEFITS (continued)**

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.00 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 402,041. The City's actual contributions for 2002 which were used to fund post-employment benefits were \$729,664. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

**B. OHIO POLICE AND FIRE PENSION FUND**

The Ohio Police and Fire Pension Fund (OP&F) provides post-retirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Ohio Police and Fire Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.50 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7.75 percent of covered payroll was applied to the post-employment health care program during 2002. For 2001, the percentage used to fund healthcare was 7.50 percent. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 2002 that were used to fund post-employment benefits were \$528,749 for police and \$479,581 for fire. The OP&F's total health care expenses for the year ended December 31, 2001, (the latest information available) were \$122,298,771, which was net of member contributions of \$6,874,699. The number of OP&F participants eligible to receive health care benefits as of December 31, 2001, was 13,174 for police and 10,239 for firefighters.

**NOTE 15 - COMPENSATED ABSENCES**

**Accumulated Vacation**

City employees earn vacation leave at varying rates based upon length of service. Vacation leave is earned in one year and must be used in the next year. Any unused vacation leave is eliminated from the employee's vacation leave balance. In the case of death or retirement, an employee (or his estate) is paid for his unused vacation leave to a maximum of the amount of vacation leave earned in the prior year but not yet used and, on a pro rata basis, vacation leave earned during the current year. At December 31, 2002, the total vacation obligation for the City as a whole amounted to \$45,377.

**Accumulated Unpaid Sick Leave**

City employees earn sick leave at the rate of four and six tenths hours per eighty hours of service. Sick leave is cumulative without limit. In the case of death or retirement, an employee (or his estate) with ten or more years of service (except five or more years of service for American Federation of State, County, and Municipal Employees union members) is paid for one-third of his accumulated sick leave not to exceed various ceilings depending on the department for which the employee worked. The total obligation for sick leave accrual for the City as a whole as of December 31, 2002, was \$984,661.

**Accumulated Overtime**

All City employees earn overtime for work performed in excess of regular hours. Limitations of maximum accumulation of overtime hours are specified in the union agreements. During 2001, overtime was accumulated at a rate of one and one-half hours of overtime for each excess hour worked. All unpaid, accumulated overtime is paid to employees upon separation or death. Overtime is paid at the wage rate that was in effect when the overtime was earned. During 2002, all City employees were permitted to request payment for any and all accumulated, unpaid overtime. At December 31, 2002, accumulated, unpaid overtime for the City as a whole was \$1,161,460.

**NOTE 16 - CONTINGENT LIABILITIES**

**Litigation**

As of December 31, 2002, the City was a party to various legal proceedings seeking damages. Other than claims and judgements payable of \$293,000 in the Liability Insurance Internal Service Fund, the City management is of the opinion that the ultimate disposition of any other proceedings will not have a material effect, if any, on the financial condition of the City.

**Federal and State Grants**

For the period January 1, 2002 to December 31, 2002 the City received federal and state grants for specific purposes that are subject to review and audit by grantor agencies or their designee. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the City believes such disallowance, if any, would be immaterial.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 17 - DEBT OBLIGATIONS**

Changes in long-term obligations during 2002 are as follows:

	Balance January 1, 2002	Increase	Decrease	Balance December 31, 2002
<b>General Long-Term Obligations:</b>				
<b>Special Assessment Bonds</b>				
8.500% - (1985) Commerce Parkway West	\$ 64,000	0	16,000	48,000
7.040% - (1991) Ridgewood Water Line	90,000	0	15,000	75,000
3.790% - (1999 OWDA) Bruening Drive	181,637	0	6,930	174,707
5.250% - (2000) Street Improvements	2,170,000	0	105,000	2,065,000
4.120% - (1997 OWDA) Burden Drive	60,599	0	2,861	57,738
<b>Total Special Assessment Bonds</b>	<b>2,566,236</b>	<b>0</b>	<b>145,791</b>	<b>2,420,445</b>
<b>General Obligation Bonds</b>				
<b>Unvoted:</b>				
5.561% - (1995) Various Purpose General Obligation Bonds	1,483,919	0	223,987	1,259,932
5.533% - (1995) Refunding Bonds	2,695,000	0	210,000	2,485,000
5.173% - (1998) Justic Center Bonds	11,543,439	0	111,027	11,432,412
5.402% - (1999) Justice Center Bonds	1,510,000	0	55,000	1,455,000
<b>Total Unvoted General Obligation Bonds</b>	<b>17,232,358</b>	<b>0</b>	<b>600,014</b>	<b>16,632,344</b>
<b>Total General Obligation Bonds</b>	<b>17,232,358</b>	<b>0</b>	<b>600,014</b>	<b>16,632,344</b>
<b>Ohio Public Works Commission Loans</b>				
0% - (1993) Brookdale Watermain	165,029	0	14,351	150,678
0% - (1994) Broadview Road Watermain	69,851	0	5,821	64,030
0% - (1995) State Road Watermain	97,557	0	6,968	90,589
0% - (1995) West 24th Street Watermain	52,580	0	3,626	48,954
0% - (1996) Brookpark Road Watermain	308,210	0	19,263	288,947
0% - (1997) State Road Watermain III	200,194	0	12,512	187,682
0% - (1999) State Road Sewer Rejuvenation	988,088	0	59,884	928,204
0% - (1999) Ridge Road Watermain II	345,507	0	19,195	326,312
0% - (1999) Gabriella Drive Watermain	345,443	0	19,191	326,252
0% - (1999) Chestnut Hills Sanitary Sewer	273,883	0	14,415	259,468
<b>Total Ohio Public Works</b>	<b>2,846,342</b>	<b>0</b>	<b>175,226</b>	<b>2,671,116</b>

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 17 - DEBT OBLIGATIONS (continued)**

	Balance January 1, 2002	Increase	Decrease	Balance December 31, 2002
<b>Ohio Water Development Authority Loans</b>				
4.350% - (1996) West 16th Sanitary Sewer	146,195	0	7,776	138,419
4.350% - (1996) Ackley Road Sanitary Sewer	47,698	0	2,537	45,161
4.040% - (1999) Chestnut Hills Sewer	1,814,593	0	90,080	1,724,513
4.120% - (1999) Brookpark/W60th Sewer	287,059	0	13,554	273,505
4.120% - (1999) Ridge Road Watermain	693,007	0	31,343	661,664
4.120% - (1999) State Road Watermain	1,029,533	0	46,563	982,970
4.120% - (1999) Broadview Road Sewer	168,500	0	7,307	161,193
3.910% - (1999) Brookpark/Roseside Sewer	294,286	0	12,474	281,812
Total Ohio Water Development Authority	<u>4,480,871</u>	<u>0</u>	<u>211,634</u>	<u>4,269,237</u>
3.660% Street Improvement Notes	500,000	0	0	500,000
<b>Other General Long-Term Obligations</b>				
Due to Other Governments	1,257,751	36,648	0	1,294,399
Police and Firemen's Pension Liability	173,041	0	23,088	149,953
Capital Leases	2,527,128	722,290	757,724	2,491,694
Compensated Absences	<u>1,492,101</u>	<u>388,676</u>	<u>0</u>	<u>1,880,777</u>
Total Other Long-Term Obligations	<u>5,450,021</u>	<u>1,147,614</u>	<u>780,812</u>	<u>5,816,823</u>
Total General Long-Term Obligations	<u>33,075,828</u>	<u>1,147,614</u>	<u>1,913,477</u>	<u>32,309,965</u>
<b>General Fund</b>				
2.140% Medical Insurance Notes	0	750,000	0	750,000
<b>Internal Service Fund</b>				
5.561% (1995) Various Purpose Bonds	<u>1,660,067</u>	<u>0</u>	<u>94,653</u>	<u>1,565,414</u>
<b>Enterprise Fund</b>				
Golf Course Lease	5,055	156,113	17,282	143,886
5.140% Golf Course Improvements Notes	240,000	0	240,000	0
2.790% Golf Course Improvements Notes	<u>0</u>	<u>190,000</u>	<u>0</u>	<u>190,000</u>
Totals All Obligations	<u>\$ 34,980,950</u>	<u>2,243,727</u>	<u>2,265,412</u>	<u>34,959,265</u>

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 17 - DEBT OBLIGATIONS (continued)**

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner fails to pay the assessment, payment would be made by the City. General obligation bonds, with the exception of the internal service fund various purpose bonds, will be paid from the general bond retirement debt service fund. The internal service fund general obligation various purpose bonds will be paid from the internal service fund. The OPWC and OWDA loans will be repaid from the debt service fund. The police and firemen's pension liability will be paid from levied taxes in the police and fire special revenue funds. The capital lease obligations will be paid from the general fund, fire levy special revenue fund, law enforcement special revenue fund, and the city income tax capital acquisitions capital projects fund. Compensated absences reported in the "compensated absences payable" account and the due to other governments payables will be paid from the fund from which the employees' salaries are paid. The golf course lease will be paid from the enterprise fund.

On August 15, 1995, the City of Parma issued \$3.9 million in General Obligation Bonds. Proceeds were used to defease \$3,500,000 of its 1990 various-purpose general obligation bonds scheduled to mature in 2011 by placing the proceeds of the new bond issue in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 series bonds. On December 31, 2002, \$2,340,000 of bonds outstanding are considered defeased.

As of December 31, 2002, the City's legal debt margin (the ability to issue additional amounts of general obligation bonded debt) was \$143,208,802. Principal and interest requirements to retire the City's long-term obligations outstanding at December 31, 2002 are:

Year	Special Assessment Bonds	General Obligation Bonds	Police and Firemen's Pension	Ohio Public Works Commission Loans	Ohio Water Development Authority Loans	Totals
2003	\$273,145	1,857,220	30,202	87,613	196,241	\$2,728,276
2004	280,265	1,865,085	30,202	175,226	392,483	2,743,261
2005	276,525	1,859,255	30,202	175,226	392,483	2,733,691
2006	257,024	1,620,675	30,202	175,226	392,483	2,475,610
2007	234,580	1,615,675	30,202	175,226	392,483	2,448,166
2008-2012	846,940	7,734,553	19,228	876,131	1,962,415	11,439,267
2013-2017	1,252,885	5,813,913	-0-	784,278	1,853,214	9,704,290
2018-2022	41,245	4,665,970	-0-	222,189	124,004	5,053,408
2023-2027	-0-	1,764,000	-0-	-0-	-0-	1,764,000
<b>Totals</b>	<u>\$3,462,609</u>	<u>28,796,346</u>	<u>170,238</u>	<u>2,671,115</u>	<u>5,705,806</u>	<u>\$40,806,114</u>

The street improvement, golf course improvement, and medical self-insurance notes are backed by the full faith and credit of the City of Parma. The street improvement notes are two year notes and mature on November 20, 2003. The golf course improvements and medical self-insurance notes are one-year notes maturing on May 9, 2003 and December 5, 2003, respectively. The golf course improvement note liability is reflected in the fund which received the proceeds.

The notes were issued in anticipation of long-term bond financing and will be refinanced until such bonds are issued.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 18 - INTERFUND ASSETS AND LIABILITIES**

Interfund receivable/payable:

<b>FUND</b>	<u>Receivable</u>	<u>Payable</u>
<b>GENERAL FUND</b>	\$355,466	\$-
<b>SPECIAL REVENUE FUNDS</b>		
Juvenile Diversion	-	9,581
Fair Housing	-	107,181
Parma Public Housing		58,829
Street Construction, Maintenance, and Repair		75,000
<b>DEBT SERVICE FUND</b>	-	1,169
<b>CAPITAL PROJECTS FUNDS</b>		
City Income Tax Capital Acquisitions	1,169	4,875
<b>INTERNAL SERVICE FUNDS</b>		
Liability Insurance	<u>-</u>	<u>100,000</u>
Total	<u>\$356,635</u>	<u>\$356,635</u>

Due from Other Funds/Due to Other Funds:

<b>GENERAL FUND</b>	\$324,040	\$1,660,067
<b>SPECIAL REVENUE FUND</b>		
Law Enforcement Trust	5,454	
Traffic Intervention Program	1,150	
<b>CAPITAL PROJECTS FUND</b>		
Court Capital Improvement	4,932	
<b>INTERNAL SERVICE FUND</b>		
Medical Insurance	1,660,067	-
<b>AGENCY FUND</b>		
Municipal Court	<u>-</u>	<u>335,576</u>
Total	<u>\$1,995,643</u>	<u>\$1,995,643</u>



**NOTE 19 - RISK MANAGEMENT**

**Liability Insurance Self Insurance Fund**

It is the policy of the City not to purchase commercial insurance for the risks of losses in the following areas: general liability, automobile liability, law enforcement liability, fire department liability, fire department errors and/or omissions, public officials and employees legal liability, and property loss including contents and boilers. The City believes it is more economical to manage its risks internally and set aside assets for claim settlement in its internal service fund, the Liability Insurance Self Insurance Fund. Liability Insurance Self Insurance Fund services all liability claims for risk of loss to which the City is exposed. An excess coverage insurance (stop loss) policy covers claims in excess of \$250,000 per occurrence and an aggregate of \$10,000,000 per occurrence. Settled claims have not exceeded coverage in any of the last three years and there has been no significant reduction in coverage from the prior year.

Liability Insurance Self Insurance Fund liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. A liability of \$293,000 provided by the City's Law Director has been recorded. The estimate was not effected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expense. Changes in the Liability Insurance Self-Insurance Fund claims liability amount for 2000 through 2002 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2000	\$ 130,000	299,462	(154,462)	275,000
2001	275,000	209,575	(159,575)	325,000
2002	325,000	102,122	(134,122)	293,000

**Medical Insurance Self Insurance Fund**

In October of 1988, the City replaced its major health insurance with a Medical Insurance Self Insurance Fund. A third party administrator, Medical Mutual of Ohio, reviews all claims which are then paid by the Medical Insurance Self Insurance Fund. The City pays a premium for reinsurance specific stop-loss coverage for the claim period October 1 through September 30, which carries a deductible of \$100,000 per person.

The Medical Insurance Self Insurance Fund generates revenues by charging an actuarially determined premium to each fund based on the number of employees enrolled in the self-insured plan and their type of coverage. The Medical Insurance Self Insurance Fund subsequently pays for all costs of providing claims servicing and claims payment.

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 19 - RISK MANAGEMENT (continued)**

A liability, estimated by the third party administrator, in the amount of \$395,150 has been recorded to reflect unpaid claims cost including incurred but not reported claims as of December 31, 2002. The estimate was not effected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expense. Changes in the Medical Insurance Self-Insurance Fund claims liability amount for 2000 through 2002 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2000	\$ 31,538	\$ 3,684,459	\$ (3,166,565)	\$ 549,432
2001	549,432	3,325,620	(3,520,238)	354,814
2002	354,814	3,649,692	(3,609,356)	395,150

**Workers' Compensation Insurance Fund (WCIF)**

In 1989, the City began its first year under a retrospective rating plan ("plan"), in accordance with the State of Ohio Bureau of Workers' Compensation. Under this plan, the City initially pays a fraction (\$209,386) of the premium (\$723,638) it would pay as an experience-rated risk. As costs for the City's injured workers' claims are incurred, the City must reimburse the State Fund for these costs, subject to the plan's individual claim cost limitation (\$250,000) and the City's annual premium limitation (\$1,447,275). The plan is a step closer to self-insurance. In the plan, the City agrees to assume a portion of the risk in return for a possible reduction in premiums. The greater the percentage of the risk the City assumes, the greater the potential reduction in premium.

A liability in the amount of \$356,178, based on information provided by the Ohio Bureau of Workers' Compensation, has been recorded to reflect unpaid claims cost including incurred but not reported claims as of December 31, 2002. The estimate was not effected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expense.

The premium rate at which the City is billed for the policy year is calculated by using the experience - modified premium rate multiplied by the minimum premium percent for every \$100 of payroll in the policy year. The payroll for policy year 2002 was \$27,084,325. The City must also pay additional assessments totaling \$71,264 into the following state funds: Intentional Tort, Additional Disabled Workers Relief, Administrative Cost, and Disabled Workers Relief.

All costs of workers claims, premiums, administrative costs and other additional assessments are paid out of the WCIF. Changes in the Workers' Compensation Insurance Fund claims liability amount for 2000 through 2002 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2000	\$294,613	\$333,211	\$(529,557)	\$98,267
2001	98,267	565,817	(603,083)	61,001
2002	61,001	488,936	(193,759)	356,178

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 20 - CONTRACTUAL COMMITMENTS**

As of December 31, 2002, the City had the following significant contractual purchase commitments outstanding:

Contractor	Amount
Browning Ferris Industries	\$470,076
UCI General Contractors	106,000
Calfee	97,925
Gallagher & Co.	83,931
Lake Erie Golf Carts	70,000

**NOTE 21 - CAPITAL LEASES**

In prior years, the City entered into leases for the acquisition of vehicles and equipment. These lease obligations meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards Number 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, capital lease payments are reflected as debt service expenditures in the general purpose financial statements. In the enterprise fund, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

Fixed assets acquired by lease have been capitalized in the general fixed assets account group or the enterprise fund in an amount equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group or enterprise fund. The following is an analysis of equipment leased under capital leases as of December 31, 2002:

	General Fixed Assets	Enterprise Fund
Equipment	\$4,344,181	\$171,661
Less: accumulated depreciation	0	(22,500)
Carrying value	\$4,344,181	\$149,161

City of Parma, Ohio  
Notes to the Combined Financial Statements - continued  
December 31, 2002

**NOTE 21 - CAPITAL LEASES (continued)**

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2002:

<u>Year</u>	<u>General Long-Term Obligation</u>	<u>Enterprise Fund</u>
2003	\$914,479	\$37,390
2004	799,085	35,624
2005	621,425	35,624
2006	337,520	35,624
2007	60,076	17,812
2008	13,974	
2009	6,987	0
	<hr/>	<hr/>
Total minimum lease payments	2,573,546	162,074
Less: amount representing interest	<u>(261,852)</u>	<u>(18,188)</u>
Present value of minimum lease payments	<u><u>\$2,491,694</u></u>	<u><u>\$143,886</u></u>

**NOTE 22 – SUBSEQUENT EVENTS**

On May 9, 2003, the City refinanced \$100,000 of the \$190,000 Golf Course Improvement Notes at 1.93 percent. The notes will mature on May 7, 2004.

On September 25, 2003, the City issued \$450,000 Contractor Claims Settlement Notes at 1.40 percent. The notes will mature on September 23, 2004.

On December 1, 2003, the City issued \$3,000,000 of general obligation bonds, with a weighted-average interest rate of 3.850%, for the purpose of acquiring a park.

On December 1, 2003, the City issued \$2,700,000 of general obligation bonds, with a weighted-average interest rate of 3.680%, for the purpose of a health district loan.

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**CITY OF PARMA, OHIO**

**GENERAL FUND**

THE GENERAL FUND IS ESTABLISHED  
TO ACCOUNT FOR ALL FINANCIAL  
RESOURCES EXCEPT THOSE REQUIRED TO BE  
ACCOUNTED FOR IN ANOTHER FUND

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal income tax			
Individual	19,825,313	20,413,577	588,264
Businesses	1,043,438	1,276,590	233,152
Total municipal income tax	<u>20,868,751</u>	<u>21,690,167</u>	<u>821,416</u>
Property and other taxes			
Real estate and public utility	3,668,883	3,637,400	(31,483)
Tangible personal property	285,000	378,172	93,172
Other local	78,770	88,997	10,227
Total property and other taxes	<u>4,032,653</u>	<u>4,104,569</u>	<u>71,916</u>
Charges for services			
General government	296,450	238,571	(57,879)
Parks and recreation	337,400	333,012	(4,388)
Health and vital statistics	91,600	109,943	18,343
Miscellaneous services	4,000	1,877	(2,123)
Total charges for services	<u>729,450</u>	<u>683,403</u>	<u>(46,047)</u>
Fees, licenses, and permits			
Licenses	275,250	302,521	27,271
Fees and permits	928,335	1,140,524	212,189
Penalties	6,500	42,038	35,538
Total fees, licenses, and permits	<u>1,210,085</u>	<u>1,485,083</u>	<u>274,998</u>
Fines and forfeitures			
Fines and forfeitures	1,338,100	1,309,276	(28,824)
Total fines and forfeitures	<u>1,338,100</u>	<u>1,309,276</u>	<u>(28,824)</u>
Intergovernmental			
Homestead	43,000	41,229	(1,771)
10% reimbursement	390,000	403,688	13,688
2.5% property tax rollback	70,000	75,269	5,269
Local government fund - sales tax	3,525,000	3,392,846	(132,154)
Local government fund - state	425,000	410,169	(14,831)
Inheritance tax	900,000	956,962	56,962
Local government revenue assistance func	370,000	360,001	(9,999)
Grants	42,607	125,305	82,698
Other	75,000	74,653	(347)
Total intergovernmental	<u>5,840,607</u>	<u>5,840,122</u>	<u>(485)</u>
Donations			
Donations	0	2,000	2,000
Total donations	<u>0</u>	<u>2,000</u>	<u>2,000</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Rentals and leases			
Rentals and leases	220,200	218,890	(1,310)
Total rentals and leases	<u>220,200</u>	<u>218,890</u>	<u>(1,310)</u>
Interest			
Interest	100,200	100,759	559
Total interest	<u>100,200</u>	<u>100,759</u>	<u>559</u>
Reimbursements			
Reimbursements	37,593	87,927	50,334
Total reimbursements	<u>37,593</u>	<u>87,927</u>	<u>50,334</u>
Total revenues	<u>34,377,639</u>	<u>35,522,196</u>	<u>1,144,557</u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
General government			
Mayor			
Personal services			
Mayor	88,000	87,974	26
Administrative assistant	50,367	48,676	1,691
Part-time clerk	3,630	2,772	858
Secretary	33,942	32,798	1,144
Longevity	1,200	1,200	0
Workers compensation	987	987	0
Employee life insurance	270	197	73
Hospitalization	29,091	29,091	0
Public employees retirement	23,272	23,271	1
Medicare	1,874	1,804	70
Eye care	459	459	0
Total personal services	<u>233,092</u>	<u>229,229</u>	<u>3,863</u>
Materials and supplies			
Operating supplies	825	825	0
Total materials and supplies	<u>825</u>	<u>825</u>	<u>0</u>
All other expenditures			
Travel and transportation	135	45	90
Postage and mailing	790	328	462
Copier and duplicator	601	494	107
Rentals and leases	1,895	52	1,843
Total all other expenditures	<u>3,421</u>	<u>919</u>	<u>2,502</u>
Total mayor	<u>237,338</u>	<u>230,973</u>	<u>6,365</u>
Auditor			
Personal services			
Auditor	74,130	74,108	22
Data control payroll clerk	33,065	32,855	210
Data control inventory clerk	28,832	28,063	769
Accounts payable coordinator	32,565	32,104	461
Deputy auditor	56,208	55,543	665
Clerk-cashier	27,584	27,388	196
Overtime	7,240	6,312	928
Longevity	1,000	950	50
Workers compensation	1,514	1,514	0
Employee life insurance	504	393	111
Hospitalization	52,090	52,090	0
Public employees retirement	34,203	34,203	0
Medicare	3,724	3,714	10
Eye care	815	814	1
Total personal services	<u>353,474</u>	<u>350,051</u>	<u>3,423</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	3,282	3,282	0
Total materials and supplies	3,282	3,282	0
All other expenditures			
Dues and subscriptions	1,260	1,260	0
Legal advertising	737	737	0
Travel and transportation	27	27	0
Postage and mailing	1,795	1,795	0
Copier and duplicator	2,724	2,724	0
Annual report	3,781	3,781	0
Rentals and leases	61	61	0
Training	65	65	0
Refunds	36	0	36
Total all other expenditures	10,486	10,450	36
Total auditor	367,242	363,783	3,459
Treasurer			
Personal services			
Treasurer	74,220	74,108	112
Deputy treasurer	57,501	56,776	725
Clerk-cashier	54,059	53,809	250
Clerk-typist	26,049	26,037	12
Overtime	500	246	254
Longevity	1,800	1,550	250
Workers compensation	1,194	1,194	0
Employee life insurance	415	328	87
Hospitalization	36,302	36,302	0
Public employees retirement	28,538	28,537	1
Medicare	2,061	2,007	54
Eye care	662	557	105
Total personal services	283,301	281,451	1,850
Materials and supplies			
Operating supplies	1,028	1,028	0
Total materials and supplies	1,028	1,028	0
Contractual services	4,831	2,302	2,529
All other expenditures			
Dues and subscriptions	535	517	18
Travel and transportation	1,000	911	89
Postage and mailing	4,000	3,194	806
Outside printing	5,000	4,689	311
Copier and duplicator	330	330	0
Rentals and leases	11	9	2
Training	795	795	0
Total all other expenditures	11,671	10,445	1,226
Total treasurer	300,831	295,226	5,605

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	Variance Favorable (Unfavorable)
City income tax			
Personal services			
Commissioner	61,834	61,777	57
Deputy commissioner	50,315	50,261	54
Examiner	170,565	169,775	790
Part-time clerk	62,800	62,402	398
Clerk-cashier	26,634	26,599	35
Clerk-typist	47,104	43,696	3,408
Data entry clerk	27,419	27,152	267
Secretary	31,726	31,693	33
Overtime	5,373	1,316	4,057
Longevity	4,800	4,800	0
Hopital buy back	2,000	2,000	0
Workers compensation	2,649	2,649	0
Employee life insurance	908	721	187
Hospitalization	78,708	78,707	1
Public employees retirement	65,225	65,224	1
Medicare	6,061	6,010	51
Eye care	1,218	1,218	0
Total personal services	<u>645,339</u>	<u>636,000</u>	<u>9,339</u>
Materials and supplies			
Operating supplies	2,132	1,999	133
Total materials and supplies	<u>2,132</u>	<u>1,999</u>	<u>133</u>
Contractual services	38,208	36,205	2,003
All other expenditures			
Dues and subscriptions	537	454	83
Travel and transportation	453	384	69
Postage and mailing	43,887	42,586	1,301
Outside printing	25,973	25,751	222
Copier and duplicator	525	347	178
Rentals and leases	368	61	307
Training	2,116	688	1,428
Refunds	332,614	329,582	3,032
Total all other expenditures	<u>406,473</u>	<u>399,853</u>	<u>6,620</u>
Total city income tax	<u>1,092,152</u>	<u>1,074,057</u>	<u>18,095</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Management information systems			
Personal services			
Data processing manager	68,871	68,682	189
Computer operations supervisor	47,763	47,720	43
Computer operator	38,731	38,697	34
Overtime	4,878	4,878	0
Longevity	3,050	3,050	0
Hopital buy back	2,000	2,000	0
Workers compensation	858	858	0
Employee life insurance	250	197	53
Hospitalization	19,409	19,408	1
Public employees retirement	21,887	21,886	1
Medicare	1,118	1,053	65
Eye care	310	306	4
Total personal services	<u>209,125</u>	<u>208,735</u>	<u>390</u>
Materials and supplies			
Operating supplies	999	662	337
Total materials and supplies	<u>999</u>	<u>662</u>	<u>337</u>
Contractual services	7,172	6,823	349
All other expenditures			
Dues and subscriptions	1,304	1,104	200
Travel and transportation	123	0	123
Outside printing	1,132	489	643
Rentals and leases	128	120	8
Training	675	190	485
Total all other expenditures	<u>3,362</u>	<u>1,903</u>	<u>1,459</u>
Total management information systems	<u>220,658</u>	<u>218,123</u>	<u>2,535</u>
Law director			
Personal services			
Law director	80,890	80,866	24
Assistant law director	31,970	31,937	33
Equal employment opportunity officer	3,846	3,846	0
Law clerk	21,758	20,133	1,625
Chief assistant law director	75,394	74,511	883
Assistant law director	36,247	36,206	41
Senior assistant prosecutor	34,547	34,516	31
Assistant prosecutor	66,067	66,004	63
Legal secretary and stenographer	31,726	31,705	21
Law director secretary	45,272	45,257	15
Prosecuter secretary	39,575	39,256	319
Part-time legal secretary	17,820	16,475	1,345
Overtime	1,000	171	829
Longevity	1,700	1,700	0
Hopital buy back	2,000	1,538	462
Workers compensation	2,740	2,739	1
Employee life insurance	331	331	0
Hospitalization	35,279	35,279	0
Public employees retirement	64,128	64,128	0
Medicare	5,925	5,867	58
Eye care	540	540	0

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Total personal services	598,755	593,005	5,750
Materials and supplies			
Operating supplies	2,195	2,037	158
Total materials and supplies	2,195	2,037	158
Contractual services	4,142	3,610	532
All other expenditures			
Law library	18,387	17,581	806
Dues and subscriptions	1,321	1,270	51
Legal advertising	18	0	18
Travel and transportation	2,217	2,185	32
Postage and mailing	987	837	150
Copier and duplicator	1,852	1,852	0
Court costs	604	413	191
Rentals and leases	3,319	2,652	667
Special counsel	114,400	111,746	2,654
Training	288	288	0
Trial costs	8,719	8,427	292
Total all other expenditures	152,112	147,251	4,861
Total law director	757,204	745,903	11,301
Civil service			
Personal services			
Members of the board	8,100	8,100	0
Clerk-typist	26,045	26,014	31
Secretary	32,621	32,459	162
Overtime	2,002	1,834	168
Longevity	1,700	1,700	0
Workers compensation	325	325	0
Employee life insurance	165	131	34
Hospitalization	19,394	19,394	0
Public employees retirement	9,552	9,552	0
Medicare	504	504	0
Eye care	306	306	0
Total personal services	100,714	100,319	395
Materials and supplies			
Operating supplies	329	264	65
Total materials and supplies	329	264	65
All other expenditures			
Dues and subscriptions	410	392	18
Legal advertising	6,406	5,553	853
Postage and mailing	568	567	1
Copier and duplicator	497	492	5
Civil service examiner	14,855	14,154	701
Psychological examinations	9,096	7,430	1,666
Total all other expenditures	31,832	28,588	3,244
Total civil service	132,875	129,171	3,704

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Service director			
Personal services			
Director	93,212	93,103	109
Service center personnel	201,388	201,125	263
Custodian	33,099	33,043	56
Inspector-service and health	37,837	37,718	119
Full-time housekeeper	49,318	48,861	457
Bookkeeping clerk	27,084	26,880	204
PBX relief operator	27,268	27,247	21
Clerk-typist	52,569	52,061	508
Secretary	32,422	32,395	27
Overtime	61,135	61,135	0
Arrow uniform	4,000	3,252	748
Longevity	10,100	10,100	0
Workers compensation	3,541	3,541	0
Employee life insurance	1,238	1,015	223
Hospitalization	96,744	96,744	0
Public employees retirement	84,391	84,391	0
Medicare	4,856	4,633	223
Eye care	1,880	1,483	397
Total personal services	<u>822,082</u>	<u>818,727</u>	<u>3,355</u>
Materials and supplies			
Operating supplies	2,338	2,122	216
Total materials and supplies	<u>2,338</u>	<u>2,122</u>	<u>216</u>
Contractual services	79,701	77,625	2,076
All other expenditures			
Animal shelter operating	8,242	8,203	39
Postage and mailing	957	882	75
Copier and duplicator	1,733	1,239	494
Refuse disposal	2,927,674	2,927,674	0
Reimbursements	1,142	90	1,052
Total all other expenditures	<u>2,939,748</u>	<u>2,938,088</u>	<u>1,660</u>
Total service director	<u>3,843,869</u>	<u>3,836,562</u>	<u>7,307</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
City engineer			
Personal services			
City engineer	89,612	87,811	1,801
Assistant. engineer	121,213	120,346	867
Party chief	49,753	49,231	522
Rodman and chainman	35,628	35,240	388
Secretary	33,022	32,986	36
Overtime	183	183	0
Longevity	3,350	3,350	0
Workers compensation	1,889	1,889	0
Employee life insurance	495	393	102
Hospitalization	58,182	58,181	1
Public employees retirement	44,652	44,652	0
Medicare	4,308	4,285	23
Eye care	919	919	0
Total personal services	443,206	439,466	3,740
Materials and supplies			
Operating supplies	864	650	214
Total materials and supplies	864	650	214
Maintenance of equipment and facilities	700	695	5
All other expenditures			
Travel and transportation	265	205	60
Postage and mailing	650	414	236
Copier and duplicator	2,591	1,386	1,205
Regional planning commission	1,560	1,560	0
Rentals and leases	69	63	6
Total all other expenditures	5,135	3,628	1,507
Total city engineer	449,905	444,439	5,466
Public lands and buildings			
Personal services			
Utility maintenance specialist	120,824	120,326	498
Overtime	11,149	10,363	786
Longevity	600	600	0
Workers compensation	754	753	1
Employee life insurance	83	72	11
Hospitalization	8,802	8,802	0
Public employees retirement	7,222	7,222	0
Medicare	847	773	74
Eye care	459	153	306
Total personal services	152,330	149,064	3,266
Materials and supplies			
Operating supplies	58,359	58,313	46
Total materials and supplies	58,359	58,313	46

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Contractual services	4,014	4,014	0
All other expenditures			
Utilities-gas	76,931	74,012	2,919
Utilities-electricity	181,200	181,200	0
Utilities-telephone	115,733	115,733	0
Utilities-water	20,994	20,994	0
Total all other expenditures	394,858	391,939	2,919
Total public lands and buildings	609,561	603,330	6,231
Purchasing and personnel			
Personal services			
Commissioner	64,778	64,309	469
Part-time clerk	5,270	3,528	1,742
Clerk-typist	26,049	26,014	35
Retiree and benefit coordinator	29,289	28,758	531
Secretary	33,617	32,418	1,199
Overtime	730	730	0
Longevity	2,050	2,050	0
Workers compensation	927	927	0
Employee life insurance	360	262	98
Hospitalization	28,199	28,198	1
Public employees retirement	20,740	20,740	0
Medicare	926	855	71
Eye care	612	459	153
Part-time clerk	20,500	20,456	44
Bookkeeping clerk	27,647	27,165	482
Longevity	350	350	0
Hopital buy back	2,000	2,000	0
Workers compensation	225	225	0
Employee life insurance	90	66	24
Hospitalization	104	39	65
Public employees retirement	6,980	6,980	0
Medicare	800	721	79
Eye care	153	0	153
Total personal services	272,396	267,250	5,146
Materials and supplies			
Operating supplies	1,109	1,098	11
Operating supplies	10,500	9,946	554
General purchases	32,304	29,121	3,183
Total materials and supplies	43,913	40,165	3,748
Contractual services	1,318	1,318	0



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
All other expenditures			
Dues and subscriptions	50	50	0
Travel and transportation	435	40	395
Postage and mailing	1,652	1,455	197
Copier and duplicator	2,246	1,692	554
Typewriter maintenance	3,200	2,954	246
Legal advertising	1,671	1,629	42
Postage and mailing	41,940	41,940	0
Outside printing	500	253	247
Copier and duplicator	75,990	60,004	15,986
Rentals and leases	2,280	1,866	414
Total all other expenditures	<u>129,964</u>	<u>111,883</u>	<u>18,081</u>
Total purchasing and personnel	<u>447,591</u>	<u>420,616</u>	<u>26,975</u>
City council			
Personal services			
President of council	16,742	16,737	5
Members of council	137,577	137,535	42
Clerk of council	60,560	60,139	421
Chief deputy clerk of council	46,529	46,193	336
Deputy clerk of council I	98,047	97,351	696
Deputy clerk of council II	25,913	25,727	186
Public service clerk	33,453	33,020	433
Longevity	4,550	3,950	600
Hospital buy back	11,500	10,800	700
Workers compensation	2,290	2,289	1
Employee life insurance	1,397	1,128	269
Hospitalization	72,691	72,691	0
Public employees retirement	56,309	56,308	1
Medicare	5,144	5,078	66
Eye care	1,114	1,114	0
Total personal services	<u>573,816</u>	<u>570,060</u>	<u>3,756</u>
Materials and supplies			
Operating supplies	1,949	1,499	450
Total materials and supplies	<u>1,949</u>	<u>1,499</u>	<u>450</u>
All other expenditures			
Dues and subscriptions	1,010	972	38
Legal advertising	600	418	182
Travel and transportation	162	132	30
Postage and mailing	3,626	3,132	494
Outside printing	10,414	10,217	197
Copier and duplicator	9,232	9,209	23
Rentals and leases	624	403	221
Training	195	190	5
Total all other expenditures	<u>25,863</u>	<u>24,673</u>	<u>1,190</u>
Total city council	<u>601,628</u>	<u>596,232</u>	<u>5,396</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Municipal court			
Personal services			
Judges	112,050	112,050	0
Visiting judges	1,000	154	846
Jury commission chairman	1,550	1,500	50
Bailiff	41,606	41,222	384
Jury commission member	2,200	2,200	0
Full-time deputy bailiff	442,830	441,651	1,179
Part-time deputy bailiff	198,877	198,394	483
Full-time public defender	20,461	20,461	0
Jury commission secretary	1,550	1,500	50
Referee	38,250	38,234	16
Overtime	5,165	5,165	0
Longevity	6,050	5,450	600
Hopital buy back	8,000	7,666	334
Workers compensation	5,088	5,088	0
Employee life insurance	1,309	1,309	0
Hospitalization	136,650	136,650	0
Public employees retirement	118,482	118,481	1
Medicare	11,080	10,996	84
Eye care	2,132	2,132	0
Total personal services	<u>1,154,330</u>	<u>1,150,303</u>	<u>4,027</u>
Materials and supplies			
Operating supplies	6,000	5,853	147
Total materials and supplies	<u>6,000</u>	<u>5,853</u>	<u>147</u>
Contractual services	40,000	39,366	634
All other expenditures			
Law library	18,000	17,919	81
Dues and subscriptions	6,600	6,434	166
Travel and transportation	11,000	9,727	1,273
Outside printing	1,600	683	917
Copier and duplicator	1,000	662	338
Court reporter	2,000	0	2,000
Psychological examinations	1,800	1,260	540
Rentals and leases	500	411	89
Public defender	2,000	0	2,000
Refunds	500	0	500
Total all other expenditures	<u>45,000</u>	<u>37,096</u>	<u>7,904</u>
Total municipal court	<u>1,245,330</u>	<u>1,232,618</u>	<u>12,712</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Clerk of courts			
Personal services			
Clerk of courts	50,887	50,804	83
Chief deputy clerk	52,680	52,680	0
Deputy supervisor	37,932	37,873	59
Chief deputy coordinator	58,807	58,757	50
Deputy clerk of courts	350,000	345,836	4,164
Temporary deputy clerk of court	58,000	55,422	2,578
Deputy secretary	36,487	36,387	100
Special deputy clerk	36,387	23,160	13,227
Overtime	12,000	0	12,000
Longevity	8,100	8,100	0
Hopital buy back	2,800	2,800	0
Workers compensation	4,218	4,217	1
Employee life insurance	1,890	1,257	633
Hospitalization	156,521	156,521	0
Public employees retirement	92,044	92,044	0
Medicare	8,716	8,713	3
Eye care	2,850	2,469	381
Total personal services	970,319	937,040	33,279
Materials and supplies			
Operating supplies	22,500	21,327	1,173
Total materials and supplies	22,500	21,327	1,173
Contractual services	1,000	0	1,000
All other expenditures			
Dues and subscriptions	1,500	1,020	480
Travel and transportation	4,000	3,332	668
Postage and mailing	51,677	51,645	32
Outside printing	135	135	0
Copier and duplicator	3,000	2,482	518
Jury witnesses and aid	16,500	15,634	866
Rentals and leases	3,500	1,728	1,772
Total all other expenditures	80,312	75,976	4,336
Total clerk of courts	1,074,131	1,034,343	39,788
Print shop			
Materials and supplies			
Operating supplies	27,731	27,679	52
Total materials and supplies	27,731	27,679	52
All other expenditures			
Copier and duplicator	9,164	9,164	0
Total all other expenditures	9,164	9,164	0
Total print shop	36,895	36,843	52

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Miscellaneous executive			
Elections			
Elections expense	102,285	102,285	0
Total elections	<u>102,285</u>	<u>102,285</u>	<u>0</u>
Materials and supplies			
Operating supplies	188	0	188
Total materials and supplies	<u>188</u>	<u>0</u>	<u>188</u>
State audit			
State audit expense	77,568	75,117	2,451
Total state audit	<u>77,568</u>	<u>75,117</u>	<u>2,451</u>
County auditor deductions			
Delinquent land advertising	2,286	2,286	0
County auditor and treasurer fees	76,223	75,519	704
Total county auditor deductions	<u>78,509</u>	<u>77,805</u>	<u>704</u>
Contractual services	221,512	200,523	20,989
All other expenditures			
Dues and subscriptions	35,361	34,836	525
Insurance and employee bonds	47,804	47,263	541
Real estate taxes	10,691	10,610	81
Employee service bureau	10,199	10,184	15
County law library	265	246	19
Refunds	2,602	1,436	1,166
Reimbursements	2,313	1,889	424
Refunds	10,000	0	10,000
Total all other expenditures	<u>119,235</u>	<u>106,464</u>	<u>12,771</u>
Total miscellaneous executive	<u>599,297</u>	<u>562,194</u>	<u>37,103</u>
Total general government	<u>12,016,507</u>	<u>11,824,413</u>	<u>192,094</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Security of persons and property			
Police			
Personal services			
Chief	90,095	88,691	1,404
Sergeant	564,740	560,404	4,336
Police lieutenant	358,378	354,244	4,134
Police captain	407,538	402,462	5,076
Chief record clerk	46,580	45,016	1,564
DARE police officer	3,724,804	3,724,804	0
Payroll data clerk	29,514	29,464	50
Clerk-typist	280,200	277,288	2,912
School guard	280,150	279,524	626
Secretary	33,535	32,613	922
Overtime	894,500	887,813	6,687
Overtime training	60,000	58,842	1,158
Retiree overtime payout	8,381	8,381	0
Arrow uniform	132,745	132,102	643
Longevity	76,650	76,650	0
Education bonus	22,000	22,000	0
Workers compensation	46,513	46,512	1
Employee life insurance	11,200	8,799	2,401
Hospitalization	989,696	989,695	1
Public employees retirement	89,955	89,955	0
Medicare	61,861	61,861	0
Eye care	15,296	15,296	0
Arrow uniform	3,384	3,130	254
Total personal services	<u>8,227,715</u>	<u>8,195,546</u>	<u>32,169</u>
Materials and supplies			
Operating supplies	63,277	62,832	445
Photography supplies	7,800	6,524	1,276
Sunoco gas and diesel	48,000	48,000	0
Total materials and supplies	<u>119,077</u>	<u>117,356</u>	<u>1,721</u>
Contractual services	22,080	22,078	2
All other expenditures			
Uniform replacement	672	672	0
Dues and subscriptions	1,641	1,641	0
Travel and transportation	8,000	7,449	551
Postage and mailing	2,365	2,365	0
Copier and duplicator	6,016	6,016	0
Rentals and leases	34,920	33,365	1,555
Training	22,000	21,869	131
Utilities-gas	33,000	31,848	1,152
Utilities-electricity	144,000	143,563	437
Utilities-telephone	70,500	69,373	1,127
Utilities-water	8,100	6,164	1,936
Radio and communications	5,500	4,399	1,101
Rentals and leases	952	799	153
Training	1,000	0	1,000
Total all other expenditures	<u>338,666</u>	<u>329,523</u>	<u>9,143</u>
Total auxilliary police	<u>8,707,538</u>	<u>8,664,503</u>	<u>43,035</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Fire			
Personal services			
Chief	89,598	88,533	1,065
Assistant chief	79,568	79,520	48
Captain	339,395	336,340	3,055
Lieutenant	595,971	595,971	0
Fire prevention inspector	162,270	161,102	1,168
Firemen	3,138,463	3,122,308	16,155
Clerk-typist	26,093	26,044	49
Record clerk secretary	32,655	32,607	48
Overtime	421,086	421,086	0
Overtime training	54,407	54,407	0
Retiree overtime payout	31,935	31,935	0
Longevity	63,000	61,539	1,461
Hopital buy back	800	0	800
Retiree sick leave payout	78,636	78,636	0
Workers compensation	33,521	33,520	1
Employee life insurance	6,579	6,554	25
Hospitalization	908,671	908,671	0
Public employees retirement	8,293	8,292	1
Medicare	60,100	60,047	53
Eye care	14,282	14,280	2
Hydrant operator	40,678	39,172	1,506
Mechanic	44,222	43,762	460
Overtime	2,000	1,433	567
Arrow uniform	1,060	1,060	0
Longevity	2,700	2,700	0
Workers compensation	510	510	0
Employee life insurance	180	144	36
Hospitalization	19,394	19,394	0
Public employees retirement	11,864	11,863	1
Eye care	312	306	6
Total personal services	6,268,243	6,241,736	26,507
Materials and supplies			
Operating supplies	12,991	12,561	430
Photography supplies	650	483	167
Sunoco gas and diesel	28,200	26,759	1,441
Total materials and supplies	41,841	39,803	2,038
Contractual services	5,035	5,035	0
All other expenditures			
Dues and subscriptions	3,000	3,000	0
Travel and transportation	3,000	2,855	145
Postage and mailing	900	449	451
Copier and duplicator	500	363	137
Rentals and leases	2,399	2,313	86
Training	15,000	12,758	2,242
Utilities-gas	30,500	30,154	346
Utilities-electricity	34,600	33,908	692
Utilities-telephone	11,800	10,454	1,346
Utilities-water	4,600	4,065	535
Radio and communications	101	101	0

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Fire hydrant maintenance and repair	62,189	62,189	0
Total all other expenditures	168,589	162,609	5,980
Total fire	6,483,708	6,449,183	34,525
Safety			
Personal services			
Director	77,283	77,210	73
Sign shop vehicle maintenance officer	56,279	56,230	49
Local area network administrator	42,257	41,930	327
Custodian	32,814	32,810	4
Custodian I	34,555	34,551	4
Full-time housekeeper	98,801	98,192	609
Part-time housekeeper	27,717	26,622	1,095
Clerk-typist	52,028	52,025	3
Secretary	32,464	32,394	70
Overtime	15,445	15,445	0
Arrow uniform	700	700	0
Longevity	4,350	4,350	0
Hospital buy back	2,000	2,000	0
Workers compensation	2,624	2,624	0
Employee life insurance	1,100	793	307
Hospitalization	72,498	72,497	1
Public employees retirement	62,889	62,888	1
Medicare	4,905	4,789	116
Eye care	1,414	1,164	250
Total personal services	622,123	619,214	2,909
Materials and supplies			
Operating supplies	600	396	204
Total materials and supplies	600	396	204
All other expenditures			
Dues and subscriptions	200	48	152
Postage and mailing	520	433	87
Copier and duplicator	565	466	99
Total all other expenditures	1,285	947	338
Total safety	624,008	620,557	3,451
Traffic lighting			
Materials and supplies			
Operating supplies	22,593	21,666	927
Total materials and supplies	22,593	21,666	927
Contractual services	2,683	1,808	875
All other expenditures			
Dues and subscriptions	50	50	0
Travel and transportation	1,242	0	1,242
Copier and duplicator	35	23	12
Traffic lighting	63,400	62,773	627
Total all other expenditures	64,727	62,846	1,881
Total traffic lighting	90,003	86,320	3,683

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Communications center			
Personal services			
Communications center supervisor	49,683	49,648	35
Dispatcher	487,000	484,741	2,259
Overtime	64,000	63,682	318
Arrow uniform	2,800	2,800	0
Longevity	6,850	6,850	0
Hopital buy back	2,000	2,000	0
Workers compensation	3,491	3,490	1
Employee life insurance	1,404	969	435
Hospitalization	90,499	90,498	1
Public employees retirement	81,000	81,000	0
Medicare	6,132	6,098	34
Eye care	1,800	1,375	425
Total personal services	<u>796,659</u>	<u>793,151</u>	<u>3,508</u>
Materials and supplies			
Operating supplies	3,086	3,014	72
Total materials and supplies	<u>3,086</u>	<u>3,014</u>	<u>72</u>
Contractual services	8,742	8,696	46
All other expenditures			
Dues and subscriptions	143	143	0
Travel and transportation	25	22	3
Copier and duplicator	469	469	0
Rentals and leases	517	517	0
Utilities-telephone	10,000	9,082	918
Total all other expenditures	<u>11,154</u>	<u>10,233</u>	<u>921</u>
Total communications center	<u>819,641</u>	<u>815,094</u>	<u>4,547</u>



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 General Fund - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Detention center			
Personal services			
Jail administrator	44,612	44,564	48
Corrections officer I	120,600	117,575	3,025
Corrections officer II	431,000	427,499	3,501
Corrections officer III	52,500	51,683	817
Part-time jail doctor	3,400	3,231	169
Part-time jail nurse	800	554	246
Overtime	49,589	49,589	0
Arrow uniform	5,000	5,000	0
Education bonus	282	282	0
Workers compensation	3,484	3,483	1
Employee life insurance	1,700	1,291	409
Hospitalization	94,928	94,927	1
Public employees retirement	87,808	87,808	0
Medicare	10,144	10,144	0
Eye care	1,400	1,368	32
Total personal services	<u>907,247</u>	<u>898,998</u>	<u>8,249</u>
Materials and supplies			
Operating supplies	18,743	18,017	726
Photography supplies	500	393	107
Total materials and supplies	<u>19,243</u>	<u>18,410</u>	<u>833</u>
Contractual services	18,300	17,032	1,268
All other expenditures			
Sustenance of prisoners	12,400	10,479	1,921
Dues and subscriptions	85	85	0
Travel and transportation	15	0	15
Postage and mailing	50	7	43
Copier and duplicator	733	733	0
Training	4,218	4,068	150
Total all other expenditures	<u>17,501</u>	<u>15,372</u>	<u>2,129</u>
Total detention center	<u>962,291</u>	<u>949,812</u>	<u>12,479</u>
Total security of persons and property	<u>17,687,189</u>	<u>17,585,469</u>	<u>101,720</u>
Public health and welfare			
Health district			
All other expenditures			
District health subsidy	259,234	252,682	6,552
Total all other expenditures	<u>259,234</u>	<u>252,682</u>	<u>6,552</u>
Total health district	<u>259,234</u>	<u>252,682</u>	<u>6,552</u>
Total public health and welfare	<u>259,234</u>	<u>252,682</u>	<u>6,552</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Community environment			
Building department			
Personal services			
Commissioner	68,143	67,724	419
Members of the board	3,202	2,520	682
Inspector	7,867	6,656	1,211
Inspector-electrical	48,341	48,276	65
Inspector-plumbing	48,341	48,265	76
Inspector-masonry	49,401	49,376	25
Inspector-carpenter	49,341	49,297	44
Clerk-typist	79,146	79,058	88
Secretary	33,050	32,826	224
Part-time secretary	2,700	2,700	0
Overtime	3,000	2,388	612
Sick leave bonus	600	0	600
Longevity	3,800	3,200	600
Hopital buy back	2,000	2,000	0
Workers compensation	2,148	2,147	1
Employee life insurance	805	590	215
Hospitalization	59,867	59,866	1
Public employees retirement	51,646	51,646	0
Medicare	5,714	5,697	17
Eye care	921	921	0
Total personal services	520,033	515,153	4,880
Materials and supplies			
Operating supplies	2,827	1,827	1,000
Sunoco gas and diesel	1,173	0	1,173
Minuteman lubricants	200	0	200
Total materials and supplies	4,200	1,827	2,373
Contractual services	18,000	16,380	1,620
All other expenditures			
Dues and subscriptions	700	611	89
Legal advertising	100	0	100
Travel and transportation	136	129	7
Postage and mailing	6,500	3,968	2,532
Copier and duplicator	1,490	831	659
Rentals and leases	116	88	28
Training	861	325	536
Refunds	230	205	25
Total all other expenditures	10,133	6,157	3,976
Total building department	552,366	539,517	12,849
Total community environment	552,366	539,517	12,849

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Leisure time activities			
Recreation			
Personal services			
Commissioner	63,029	62,964	65
Soccer supervisor	9,200	9,200	0
Foreman	51,917	51,355	562
Park supervisor coordinator	56,481	56,472	9
Baseball director	7,150	7,150	0
Registration coordinator	13,742	8,741	5,001
Baseball assistant director	6,000	6,000	0
Baseball supervisor	32,320	32,320	0
Basketball director	2,000	1,640	360
Basketball scorer	3,000	2,137	863
Basketball coordinator	3,500	3,035	465
Basketball referee	4,900	4,758	142
Basketball director - class F	5,320	5,320	0
Director - umpire association	2,400	2,400	0
Volleyball director	2,720	2,550	170
Tennis director	2,500	2,500	0
Assistant tennis director	1,300	1,232	68
Part-time clerk	4,500	3,546	954
Clerk-typist	26,049	26,009	40
Laborer	134,479	130,222	4,257
Park laborer	50,005	48,672	1,333
Secretary	31,776	31,742	34
Baseball secretary I	962	962	0
Soccer director	5,772	5,772	0
Special equipment operator	28,854	26,397	2,457
Overtime	34,724	34,724	0
Arrow uniform	5,500	4,135	1,365
Longevity	5,500	5,500	0
Hopital buy back	1,000	0	1,000
Workers compensation	3,403	3,403	0
Employee life insurance	1,200	728	472
Hospitalization	74,158	74,158	0
Public employees retirement	85,634	85,634	0
Medicare	8,520	8,478	42
Eye care	1,500	1,142	358
Total personal services	771,015	750,998	20,017
Materials and supplies			
Operating supplies	53,736	52,696	1,040
Sunoco gas and diesel	48,112	46,714	1,398
Total materials and supplies	101,848	99,410	2,438

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Contractual services	11,712	9,931	1,781
All other expenditures			
Dues and subscriptions	639	572	67
Legal advertising	1,411	1,153	258
Postage and mailing	2,119	1,701	418
Outside printing	34	0	34
Copier and duplicator	3,112	1,928	1,184
Rentals and leases	7,590	7,406	184
Utilities-electricity	51,470	51,461	9
Utilities-telephone	2,919	1,417	1,502
Utilities-water	760	721	39
Refunds	278	87	191
Total all other expenditures	<u>70,332</u>	<u>66,446</u>	<u>3,886</u>
Total recreation	<u>954,907</u>	<u>926,785</u>	<u>28,122</u>
Concessions			
Personal services			
Chief cashier	11,290	10,155	1,135
Snack bar clerk	28,678	28,556	122
Overtime	1,027	929	98
Workers compensation	483	483	0
Employee life insurance	83	28	55
Hospitalization	2,269	2,268	1
Public employees retirement	7,722	7,722	0
Medicare	662	662	0
Eye care	82	34	48
Total personal services	<u>52,296</u>	<u>50,837</u>	<u>1,459</u>
Materials and supplies			
Operating supplies	51,403	47,882	3,521
Total materials and supplies	<u>51,403</u>	<u>47,882</u>	<u>3,521</u>
Total concessions	<u>103,699</u>	<u>98,719</u>	<u>4,980</u>
Skating rink			
Personal services			
Rink manager and concessions supervisor	50,854	49,516	1,338
Assistant rink manager	29,949	27,590	2,359
Figure skating instructor	6,030	5,975	55
Figure skating assistant instructor	7,563	6,627	936
Cashier	4,700	2,530	2,170
Rink guard	20,733	20,733	0
Overtime	2,249	2,249	0
Workers compensation	506	506	0
Employee life insurance	83	66	17
Hospitalization	4,504	4,503	1
Public employees retirement	14,260	14,260	0
Medicare	1,645	1,634	11
Eye care	153	66	87
Total personal services	<u>143,229</u>	<u>136,255</u>	<u>6,974</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	15,293	13,996	1,297
Total materials and supplies	15,293	13,996	1,297
Contractual services	6,779	6,537	242
All other expenditures			
Rentals and leases	800	728	72
Utilities-gas	11,992	11,340	652
Utilities-electricity	81,150	80,215	935
Utilities-telephone	2,338	2,032	306
Utilities-water	3,425	3,425	0
Refunds	56	0	56
Total all other expenditures	99,761	97,740	2,021
Total skating rink	265,062	254,528	10,534
Swimming pools			
Personal services			
Superintendent of pools	8,500	8,500	0
Pool manager	13,462	13,462	0
Coach - swim team	2,301	2,290	11
Assistant pool manager	10,955	10,955	0
Cashier	15,033	15,033	0
Part-time clerk	7,931	7,931	0
Life guard and water safety instructor	84,747	84,747	0
Overtime	4,495	4,495	0
Workers compensation	1,040	1,040	0
Public employees retirement	19,779	19,779	0
Medicare	2,122	2,122	0
Total personal services	170,365	170,354	11
Materials and supplies			
Operating supplies	19,811	19,447	364
Total materials and supplies	19,811	19,447	364
All other expenditures			
Utilities-gas	6,906	5,894	1,012
Utilities-electricity	8,335	7,964	371
Utilities-telephone	1,656	1,158	498
Utilities-water	6,361	6,298	63
Total all other expenditures	23,258	21,314	1,944
Total swimming pools	213,434	211,115	2,319

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Sixty plus			
Personal services			
Director	41,199	41,160	39
Manager	628	628	0
Financial record keeper	24,297	16,754	7,543
Senior citizen coordinator	43,333	43,256	77
Assistant program coordinator	21,505	21,305	200
Senior citizen supervisor	5,853	5,608	245
Full-time bus driver	18,554	18,462	92
Part-time bus driver	14,239	12,506	1,733
Part-time housekeeper	12,246	12,158	88
Overtime	9,655	9,297	358
Longevity	3,054	3,054	0
Hopital buy back	1,231	1,077	154
Workers compensation	867	867	0
Employee life insurance	413	304	109
Hospitalization	29,229	29,228	1
Public employees retirement	22,828	22,827	1
Medicare	2,127	2,105	22
Eye care	766	510	256
Total personal services	<u>252,024</u>	<u>241,106</u>	<u>10,918</u>
Materials and supplies			
Operating supplies	882	505	377
Sunoco gas and diesel	1,000	1,000	0
Total materials and supplies	<u>1,882</u>	<u>1,505</u>	<u>377</u>
All other expenditures			
Travel and transportation	175	24	151
Postage and mailing	87	0	87
Rentals and leases	17	17	0
Total all other expenditures	<u>279</u>	<u>41</u>	<u>238</u>
Total sixty plus	<u>254,185</u>	<u>242,652</u>	<u>11,533</u>
Total leisure time activities	<u>1,791,287</u>	<u>1,733,799</u>	<u>57,488</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
General Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Capital outlay			
Capital outlay	943	401	542
Capital outlay	<u>943</u>	<u>401</u>	<u>542</u>
Total expenditures	<u>32,307,526</u>	<u>31,936,281</u>	<u>371,245</u>
Excess of revenues over (under) expenditures	2,070,113	3,585,915	1,515,802
Other financing sources (uses)			
Proceeds of notes	750,000	750,000	0
Advances - in	205,000	205,091	91
Advances - out	(250,591)	(250,591)	0
Operating transfers - in	123,502	0	(123,502)
Operating transfers - out	(4,070,769)	(3,500,212)	570,557
Total other financing sources (uses)	<u>(3,242,858)</u>	<u>(2,795,712)</u>	<u>447,146</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,172,745)</u>	790,203	1,962,948
Fund balance at beginning of year	1,603,182	1,603,182	0
Prior year encumbrances appropriated	57,073	57,073	0
Fund balance (deficit) at end of year	<u><u>487,510</u></u>	<u><u>2,450,458</u></u>	<u><u>1,962,948</u></u>

## CITY OF PARMA, OHIO

### SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS ARE ESTABLISHED TO ACCOUNT FOR THE PROCEEDS OF SPECIFIC REVENUE SOURCES (OTHER THAN EXPENDABLE TRUSTS, OR FOR MAJOR CAPITAL PROJECTS) THAT ARE RESTRICTED BY LAW OR ADMINISTRATIVE ACTION TO EXPENDITURES FOR SPECIFIED PURPOSES

Paramedic Levy	To account for tax revenues restricted to providing emergency medical services within the City.
Land Acquisitions	To account for revenues designated for the purchase of land for park purposes.
Parks and Recreation	To account for revenues received from insurance fees, gifts, donations, rents, and contributions designated for recreation programs.
Parma Public Housing	To account for revenues received from the federal government in order to operate the Parma Public Housing Complex and provide affordable housing.
Community Development Block Grant	To account for revenues received from the federal government and expenditures as prescribed under the Community Development Block Grant Program.
Street Construction, Maintenance and Repair	Required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.
State Highway	Required by the Ohio Revised Code to account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

(continued)



## CITY OF PARMA, OHIO

### SPECIAL REVENUE FUNDS (continued)

Municipal Motor Vehicle License Tax	Required by the Ohio Revised Code to account for that portion of both city and county license tax designated for maintenance of streets within the City.
Noxious Weeds	To account for the cost of providing care to property not maintained by the property owner.
Street Lighting	To account for revenues and expenditures related to the lighting of streets in the City.
Police Pension	To accumulate property taxes for the partial payment of the current and accrued liability for police disability and pension benefits.
Fire Pension	To accumulate property taxes for the partial payment of the current and accrued liability for fire disability and pension benefits.
Law Enforcement	To account for certain law enforcement revenue to be expended for incarceration costs.
Police Levy	To account for revenue from a Police Operating Levy.
Fire Levy	To account for revenue from a Fire Operating Levy.
Sewer Maintenance	To account for the revenues and expenditures of the Sewer Department.
Fair Housing	To account for grant revenue to assure fair housing with the City.
Community Center	To account for the revenues and expenditures of the Community Center.
Title III Grant	To account for grant revenues for Senior Citizens programs.
Senior Donations	To account for donations to Senior Citizens programs.
Housing Maintenance Code	To account for activity related to the enforcement of City property maintenance standards.

(continued)

## CITY OF PARMA, OHIO

### SPECIAL REVENUE FUNDS (continued)

Roadway Industrial Parkway	To account for the costs associated with the Roadway Industrial Parkway.
Enterprise Zone Monitoring	To account for the costs associated with the City's Enterprise Zone.
Law Enforcement Block Grant	To account for grant revenues and expenditures as prescribed under the Local Law Enforcement Block Grant program.
EMS Grant	To account for financial activity associated with the Emergency Medical Services grant.
Court Security Grant	To account for financial activity associated with the Court Security grant.
Juvenile Diversion Program	To account for financial activity associated with Juvenile Diversion Program.
Victims of Crime Assistance Program	To account for financial activity associated with the Victims of Crime Compensation Program.
Traffic Intervention Program	To account for financial activity associated with Traffic Intervention Program.
Senior Facility Grant	To account for financial activity associated with the Senior Facility Grant.
Schaff Community Center	To account for financial activity associated with the Schaff Community Center grant.
Stearns Farm	To account for financial activity associated with the Stearns Farm grant.
Litter Prevention and Recycling	To account for financial activity associated with the Litter prevention and Recycling grant.
Customer Service Center	To account for financial activity associated with the Customer Service Center grant.

## CITY OF PARMA, OHIO

### SPECIAL REVENUE FUNDS (continued)

Nature Works	To account for financial activity associated with the Nature Works grant.
America Beautiful	To account for financial activity associated with the America Beautiful grant.
West Creek Preservation	To account for financial activity associated with the West Creek Preservation.
Ohio and Erie Canal	To account for financial activity associated with the Ohio and Erie Canal.

City of Parma, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2002

	Paramedic Levy	Land Acquisitions	Parks and Recreation	Parma Public Housing	Community Development Block Grant
<b>Assets</b>					
Equity in pooled cash and cash equivalents	\$ 68,872	3,634	148,046	(8,242)	158,411
Cash and cash equivalents in segregated accounts	0	0	0	103,750	2,286
Taxes receivable	0	0	0	0	0
Accounts receivable	0	0	0	374,069	0
Special assessments receivable	0	0	0	0	0
Accrued interest receivable	0	82	618	0	0
Due from other funds	0	0	0	0	0
Due from other governments	49,480	0	0	0	0
Materials and supplies inventory	0	0	0	0	0
Loans receivable	0	0	0	0	12,605
<b>Total assets</b>	<u>\$ 118,352</u>	<u>3,716</u>	<u>148,664</u>	<u>469,577</u>	<u>173,302</u>
<b>Liabilities</b>					
Accounts payable	\$ 9,041	0	32,195	47,900	2,254
Contracts payable	0	0	0	0	0
Interfund payable	0	0	0	58,829	0
Accrued wages and benefits	640	0	0	51,437	2,427
Compensated absences payable	546	0	0	48,683	780
Due to other governments	2,206	0	0	2,499	4,594
Deferred revenue	49,480	0	0	0	0
<b>Total liabilities</b>	<u>61,913</u>	<u>0</u>	<u>32,195</u>	<u>209,348</u>	<u>10,055</u>
<b>Fund equity</b>					
Fund balance					
Reserved for encumbrances	0	0	20,946	0	0
Reserved for inventory	0	0	0	0	0
Reserved for loans	0	0	0	0	12,605
Unreserved, undesignated	56,439	3,716	95,523	260,229	150,642
<b>Total fund equity and other credits</b>	<u>56,439</u>	<u>3,716</u>	<u>116,469</u>	<u>260,229</u>	<u>163,247</u>
<b>Total liabilities and fund equity</b>	<u>\$118,352</u>	<u>3,716</u>	<u>148,664</u>	<u>469,577</u>	<u>173,302</u>

<u>Street Construction, Maintenance and Repair</u>	<u>State Highway</u>	<u>Municipal Motor Vehicle License Tax</u>	<u>Noxious Weeds</u>	<u>Street Lighting</u>	<u>Police Pension</u>	<u>Fire Pension</u>	<u>Law Enforcement</u>
95,205	21,845	40,285	16,547	30	1,836	(1,615)	498,754
0	0	0	0	0	0	0	0
0	0	0	0	0	435,305	435,305	0
0	0	0	0	0	0	0	0
0	0	0	0	51,150	0	0	0
22	168	395	0	0	0	0	1,217
0	0	0	0	0	0	0	5,454
939,656	76,189	271,969	0	0	43,113	43,113	0
492,678	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,527,561</u>	<u>98,202</u>	<u>312,649</u>	<u>16,547</u>	<u>51,180</u>	<u>480,254</u>	<u>476,803</u>	<u>505,425</u>

7,031	501	0	0	0	0	0	3,975
712	0	0	0	0	0	0	0
75,000	0	0	0	0	0	0	0
73,036	3,283	0	0	0	0	0	0
24,318	371	0	0	0	0	0	0
33,535	1,678	0	0	0	11,825	12,169	0
793,540	64,341	234,388	0	51,150	478,418	478,418	0
<u>1,007,172</u>	<u>70,174</u>	<u>234,388</u>	<u>0</u>	<u>51,150</u>	<u>490,243</u>	<u>490,587</u>	<u>3,975</u>

0	0	0	0	0	0	0	0
492,678	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
27,711	28,028	78,261	16,547	30	(9,989)	(13,784)	501,450
<u>520,389</u>	<u>28,028</u>	<u>78,261</u>	<u>16,547</u>	<u>30</u>	<u>(9,989)</u>	<u>(13,784)</u>	<u>501,450</u>
<u>1,527,561</u>	<u>98,202</u>	<u>312,649</u>	<u>16,547</u>	<u>51,180</u>	<u>480,254</u>	<u>476,803</u>	<u>505,425</u>

(continued)

City of Parma, Ohio  
 Combining Balance Sheet  
 All Special Revenue Funds - continued  
 December 31, 2002

	<u>Police Levy</u>	<u>Fire Levy</u>	<u>Sewer Maintenance</u>	<u>Fair Housing</u>	<u>Community Center</u>
<b>Assets</b>					
Equity in pooled cash and cash equivalents	\$ 20,812	61,723	120,280	(3,302)	15,431
Cash and cash equivalents in segregated accounts	0	0	0	0	0
Taxes receivable	1,645,498	1,645,498	0	0	0
Accounts receivable	0	0	0	0	0
Special assessments receivable	0	0	0	0	0
Accrued interest receivable	0	0	0	0	0
Due from other funds	0	0	0	0	0
Due from other governments	176,329	177,313	0	0	0
Materials and supplies inventory	0	0	0	0	0
Loans receivable	0	0	0	0	0
<b>Total assets</b>	<u>1,842,639</u>	<u>1,884,534</u>	<u>120,280</u>	<u>(3,302)</u>	<u>15,431</u>
<b>Liabilities</b>					
Accounts payable	\$ 0	409	401	0	2,958
Contracts payable	0	0	1,773	0	0
Interfund payable	0	0	0	107,181	0
Accrued wages and benefits	5,045	0	11,193	562	1,004
Compensated absences payable	5,242	0	3,740	0	267
Due to other governments	2,752	259	5,164	475	601
Deferred revenue	1,822,811	1,822,811	0	0	0
<b>Total liabilities</b>	<u>1,835,850</u>	<u>1,823,479</u>	<u>22,271</u>	<u>108,218</u>	<u>4,830</u>
<b>Fund equity</b>					
Fund balance					
Reserved for encumbrances	0	0	0	0	0
Reserved for inventory	0	0	0	0	0
Reserved for loans	0	0	0	0	0
Unreserved, undesignated	6,789	61,055	98,009	(111,520)	10,601
<b>Total fund equity and other credits</b>	<u>6,789</u>	<u>61,055</u>	<u>98,009</u>	<u>(111,520)</u>	<u>10,601</u>
<b>Total liabilities and fund equity</b>	<u>\$1,842,639</u>	<u>1,884,534</u>	<u>120,280</u>	<u>(3,302)</u>	<u>15,431</u>

<u>Title III</u>	<u>Senior Donations</u>	<u>Housing Maintenance Code</u>	<u>Roadway Industrial Parkway</u>	<u>Enterprise Zone Monitoring</u>	<u>Local Law Enforcement Block Grant</u>	<u>EMS Grant</u>	<u>Court Security Grant</u>
93,342	87,068	15,747	751,262	1,750	2,766	10,591	27,619
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	7	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	11,003	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>93,342</u>	<u>87,068</u>	<u>15,747</u>	<u>751,262</u>	<u>1,750</u>	<u>13,776</u>	<u>10,591</u>	<u>27,619</u>

0	7,492	526	0	0	0	490	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,867	1,250	3,226	0	0	0	0	0
823	73	204	0	0	0	0	0
1,216	1,032	1,053	0	0	58	0	0
0	0	0	0	0	0	0	0
<u>3,906</u>	<u>9,847</u>	<u>5,009</u>	<u>0</u>	<u>0</u>	<u>58</u>	<u>490</u>	<u>0</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
89,436	77,221	10,738	751,262	1,750	13,718	10,101	27,619
<u>89,436</u>	<u>77,221</u>	<u>10,738</u>	<u>751,262</u>	<u>1,750</u>	<u>13,718</u>	<u>10,101</u>	<u>27,619</u>
<u>93,342</u>	<u>87,068</u>	<u>15,747</u>	<u>751,262</u>	<u>1,750</u>	<u>13,776</u>	<u>10,591</u>	<u>27,619</u>

(continued)

City of Parma, Ohio  
Combining Balance Sheet  
All Special Revenue Funds - continued  
December 31, 2002

	Juvenile Diversion Program	Victims of Crime Assistance Program	Traffic Intervention Program	Senior Facility Grant	Schaff Community Center
<b>Assets</b>					
Equity in pooled cash and cash equivalents	\$ 11,019	1,342	11,453	0	10,458
Cash and cash equivalents in segregated accounts	0	0	0	0	0
Taxes receivable	0	0	0	0	0
Accounts receivable	0	0	0	0	0
Special assessments receivable	0	0	0	0	0
Accrued interest receivable	0	0	0	0	0
Due from other funds	0	0	1,150	0	0
Due from other governments	0	0	0	0	0
Materials and supplies inventory	0	0	0	0	0
Loans receivable	0	0	0	0	0
<b>Total assets</b>	<u>11,019</u>	<u>1,342</u>	<u>12,603</u>	<u>0</u>	<u>10,458</u>
<b>Liabilities</b>					
Accounts payable	\$ 0	0	0	0	0
Contracts payable	0	0	0	0	0
Interfund payable	9,580	0	0	0	0
Accrued wages and benefits	0	312	0	0	0
Compensated absences payable	0	623	0	0	0
Due to other governments	229	236	152	0	0
Deferred revenue	0	0	0	0	0
<b>Total liabilities</b>	<u>9,809</u>	<u>1,171</u>	<u>152</u>	<u>0</u>	<u>0</u>
<b>Fund equity</b>					
Fund balance					
Reserved for encumbrances	0	0	0	0	0
Reserved for inventory	0	0	0	0	0
Reserved for loans	0	0	0	0	0
Unreserved, undesignated	1,210	171	12,451	0	10,458
<b>Total fund equity and other credits</b>	<u>1,210</u>	<u>171</u>	<u>12,451</u>	<u>0</u>	<u>10,458</u>
<b>Total liabilities and fund equity</b>	<u>\$ 11,019</u>	<u>1,342</u>	<u>12,603</u>	<u>0</u>	<u>10,458</u>



Stearns Farm	Litter Prevention and Recycling	Customer Service Center	Nature Works	America Beautiful	Totals
63,966	15,204	2,543	3,200	97	2,367,979
0	0	0	0	0	106,036
0	0	0	0	0	4,161,606
0	0	0	0	0	374,069
0	0	0	0	0	51,150
0	0	0	0	0	2,509
0	0	0	0	0	6,604
0	0	0	0	0	1,788,165
0	0	0	0	0	492,678
0	0	0	0	0	12,605
<u>63,966</u>	<u>15,204</u>	<u>2,543</u>	<u>3,200</u>	<u>97</u>	<u>9,363,401</u>
669	0	0	0	0	115,842
0	0	0	0	0	2,485
0	0	0	0	0	250,590
0	292	0	0	0	155,574
0	28	0	0	0	85,698
0	224	0	0	0	81,957
0	0	0	0	0	5,795,357
<u>669</u>	<u>544</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,487,503</u>
0	0	0	0	0	20,946
0	0	0	0	0	492,678
0	0	0	0	0	12,605
63,297	14,660	2,543	3,200	97	2,349,669
<u>63,297</u>	<u>14,660</u>	<u>2,543</u>	<u>3,200</u>	<u>97</u>	<u>2,875,898</u>
<u>63,966</u>	<u>15,204</u>	<u>2,543</u>	<u>3,200</u>	<u>97</u>	<u>9,363,401</u>

City of Parma, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2002

	Paramedic Levy	Land Acquisitions	Parks and Recreation	Parma Public Housing	Community Development Block Grant
<b>Revenues</b>					
Property and other taxes	\$ 398,389	0	0	0	0
Charges for services	717,470	0	36,551	665,446	8,626
Fees, licenses and permits	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Intergovernmental	53,855	0	0	3,244,989	1,117,826
Donations	0	0	27,250	0	0
Rents	0	0	163,258	0	0
Special assessments	0	0	0	0	0
Interest	2,014	18	1,128	3,263	17
Other	0	0	7,168	0	0
<b>Total revenues</b>	<u>1,171,728</u>	<u>18</u>	<u>235,355</u>	<u>3,913,698</u>	<u>1,126,469</u>
<b>Expenditures</b>					
<b>Current</b>					
Legislative and executive	0	0	0	0	0
Security of persons and property	1,101,785	0	0	0	0
Transportation	0	0	0	0	0
Community environment	0	0	0	3,678,016	981,051
Basic utility services	0	0	0	0	0
Leisure time activities	0	0	98,903	0	0
Capital outlay	0	0	81,602	0	0
<b>Debt service</b>					
Principal retirement	0	0	5,464	0	0
Interest and fiscal charges	0	0	1,512	0	0
<b>Total expenditures</b>	<u>1,101,785</u>	<u>0</u>	<u>187,481</u>	<u>3,678,016</u>	<u>981,051</u>
<b>Excess of revenues over (under) expenditures</b>	<u>69,943</u>	<u>18</u>	<u>47,874</u>	<u>235,682</u>	<u>145,418</u>
<b>Other financing sources (uses)</b>					
Operating transfers - in	0	0	33	0	0
Operating transfers - out	(61,700)	0	(25,000)	0	(140,211)
Inception of capital leases	0	0	61,132	0	0
<b>Total other financing sources (uses)</b>	<u>(61,700)</u>	<u>0</u>	<u>36,165</u>	<u>0</u>	<u>(140,211)</u>
<b>Excess of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>8,243</u>	<u>18</u>	<u>84,039</u>	<u>235,682</u>	<u>5,207</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>48,196</u>	<u>3,698</u>	<u>32,430</u>	<u>24,547</u>	<u>158,040</u>
<b>Increase (decrease) in reserve for inventory</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances (deficit) at end of year</b>	<u>\$ 56,439</u>	<u>3,716</u>	<u>116,469</u>	<u>260,229</u>	<u>163,247</u>

Street Construction, Maintenance and Repair	State Highway	Municipal Motor Vehicle License Tax	Noxious Weeds	Street Lighting	Police Pension	Fire Pension	Law Enforcement
0	0	0	0	0	420,211	420,211	0
3,155	0	0	0	0	1,414	12,223	56,174
1,755	0	0	0	0	0	0	0
0	0	0	0	0	0	0	91,128
1,883,146	152,690	550,979	0	0	55,734	55,734	112,174
0	0	0	0	0	0	0	15,924
0	0	0	0	0	0	0	16,089
0	0	0	0	748,798	0	0	0
0	0	0	0	703	0	0	0
191	85	0	0	0	0	0	0
<u>1,888,247</u>	<u>152,775</u>	<u>550,979</u>	<u>0</u>	<u>749,501</u>	<u>477,359</u>	<u>488,168</u>	<u>291,489</u>
0	0	0	4,857	0	0	0	0
0	0	0	0	0	1,390,857	1,546,119	248,307
4,680,536	300,553	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	895,517	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	84,298
0	0	0	0	0	23,090	0	37,213
0	0	0	0	0	7,112	0	8,038
<u>4,680,536</u>	<u>300,553</u>	<u>0</u>	<u>4,857</u>	<u>895,517</u>	<u>1,421,059</u>	<u>1,546,119</u>	<u>377,856</u>
<u>(2,792,289)</u>	<u>(147,778)</u>	<u>550,979</u>	<u>(4,857)</u>	<u>(146,016)</u>	<u>(943,700)</u>	<u>(1,057,951)</u>	<u>(86,367)</u>
2,803,135	162,029	0	0	67,250	897,207	1,010,450	0
0	0	(532,000)	0	0	0	0	(41,410)
0	0	0	0	0	0	0	0
<u>2,803,135</u>	<u>162,029</u>	<u>(532,000)</u>	<u>0</u>	<u>67,250</u>	<u>897,207</u>	<u>1,010,450</u>	<u>(41,410)</u>
10,846	14,251	18,979	(4,857)	(78,766)	(46,493)	(47,501)	(127,777)
883,310	13,777	59,282	21,404	78,796	36,504	33,717	629,227
<u>(373,767)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>520,389</u>	<u>28,028</u>	<u>78,261</u>	<u>16,547</u>	<u>30</u>	<u>(9,989)</u>	<u>(13,784)</u>	<u>501,450</u>

(continued)

City of Parma, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds - continued  
For the Year Ended December 31, 2002

	Police Levy	Fire Levy	Sewer Maintenance	Fair Housing	Community Center
<b>Revenues</b>					
Property and other taxes	1,582,341	1,582,341	0	0	0
Charges for services	20	0	340,080	41,582	4,815
Fees, licenses and permits	0	0	35,165	0	0
Fines and forfeitures	0	0	0	0	0
Intergovernmental	202,174	203,395	0	204,231	0
Donations	0	0	0	0	3,261
Rents	0	0	0	0	152,793
Special assessments	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<b>Total revenues</b>	<u>1,784,535</u>	<u>1,785,736</u>	<u>375,245</u>	<u>245,813</u>	<u>160,869</u>
<b>Expenditures</b>					
<b>Current</b>					
Legislative and executive	0	0	0	0	0
Security of persons and property	924,378	771,155	0	0	0
Transportation	0	0	0	0	0
Community environment	0	0	0	224,576	0
Basic utility services	0	0	750,390	0	0
Leisure time activities	0	0	0	0	176,522
Capital outlay	233,520	0	0	0	0
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>Total expenditures</b>	<u>1,157,898</u>	<u>771,155</u>	<u>750,390</u>	<u>224,576</u>	<u>176,522</u>
<b>Excess of revenues over (under) expenditures</b>	<u>626,637</u>	<u>1,014,581</u>	<u>(375,145)</u>	<u>21,237</u>	<u>(15,653)</u>
<b>Other financing sources (uses)</b>					
Operating transfers - in	0	0	444,232	0	25,000
Operating transfers - out	(860,000)	(948,750)	0	0	(33)
Inception of capital leases	233,520	0	0	0	0
<b>Total other financing sources (uses)</b>	<u>(626,480)</u>	<u>(948,750)</u>	<u>444,232</u>	<u>0</u>	<u>24,967</u>
<b>Excess of revenues and other financing sources (under) expenditures and other financing uses</b>	157	65,831	69,087	21,237	9,314
<b>Fund balances (deficit) at beginning of year</b>	6,632	(4,776)	28,922	(132,757)	1,287
<b>Increase (decrease) in reserve for inventory</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances (deficit) at end of year</b>	<u><u>6,789</u></u>	<u><u>61,055</u></u>	<u><u>98,009</u></u>	<u><u>(111,520)</u></u>	<u><u>10,601</u></u>

Title III	Senior Donations	Housing Maintenance Code	Roadway Industrial Parkway	Enterprise Zone Monitoring	Local Law Enforcement Block Grant	EVS Grant	Court Security Grant
0	0	0	0	0	0	0	0
75,855	0	0	0	1,500	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
145,967	11,859	0	0	0	0	2,469	0
0	158,206	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	5,468	0	2	0	0
23,668	0	0	0	0	0	0	0
<u>245,490</u>	<u>170,065</u>	<u>0</u>	<u>5,468</u>	<u>1,500</u>	<u>2</u>	<u>2,469</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	8,408	12,591	0
0	0	0	0	0	0	0	0
0	0	101,350	0	0	0	0	0
0	0	0	0	0	0	0	0
256,612	138,256	0	0	0	0	0	0
56	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>256,668</u>	<u>138,256</u>	<u>101,350</u>	<u>0</u>	<u>0</u>	<u>8,408</u>	<u>12,591</u>	<u>0</u>
<u>(11,178)</u>	<u>31,809</u>	<u>(101,350)</u>	<u>5,468</u>	<u>1,500</u>	<u>(8,406)</u>	<u>(10,122)</u>	<u>0</u>
0	0	114,181	0	0	11,003	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>114,181</u>	<u>0</u>	<u>0</u>	<u>11,003</u>	<u>0</u>	<u>0</u>
(11,178)	31,809	12,831	5,468	1,500	2,597	(10,122)	0
100,614	45,412	(2,093)	745,794	250	11,121	20,223	27,619
0	0	0	0	0	0	0	0
<u>89,436</u>	<u>77,221</u>	<u>10,738</u>	<u>751,262</u>	<u>1,750</u>	<u>13,718</u>	<u>10,101</u>	<u>27,619</u>

(continued)

City of Parma, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds - continued  
For the Year Ended December 31, 2002

	Juvenile Diversion Program	Victims of Crime Assistance	Traffic Intervention Program	Senior Facility Grant	Schaff Community Center
<b>Revenues</b>					
Property and other taxes	0	0	0	0	0
Charges for services	0	0	0	0	0
Fees, licenses and permits	0	0	0	0	0
Fines and forfeitures	0	0	1,150	0	0
Intergovernmental	34,814	1,933	23,363	14,842	0
Donations	0	0	0	0	0
Rents	0	0	0	0	0
Special assessments	0	0	0	0	0
Interest	0	0	0	0	0
Other	0	0	0	0	0
<b>Total revenues</b>	<u>34,814</u>	<u>1,933</u>	<u>24,513</u>	<u>14,842</u>	<u>0</u>
<b>Expenditures</b>					
<b>Current</b>					
Legislative and executive	0	0	0	0	0
Security of persons and property	39,239	43,181	25,296	0	0
Transportation	0	0	0	0	0
Community environment	0	0	0	0	0
Basic utility services	0	0	0	0	0
Leisure time activities	0	0	0	0	0
Capital outlay	4,640	0	0	0	0
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>Total expenditures</b>	<u>43,879</u>	<u>43,181</u>	<u>25,296</u>	<u>0</u>	<u>0</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(9,065)</u>	<u>(41,248)</u>	<u>(783)</u>	<u>14,842</u>	<u>0</u>
<b>Other financing sources (uses)</b>					
Operating transfers - in	0	27,690	0	0	0
Operating transfers - out	0	0	0	0	0
Inception of capital leases	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<u>0</u>	<u>27,690</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of revenues and other financing sources (under) expenditures and other financing uses</b>	<u>(9,065)</u>	<u>(13,558)</u>	<u>(783)</u>	<u>14,842</u>	<u>0</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>10,275</u>	<u>13,729</u>	<u>13,234</u>	<u>(14,842)</u>	<u>10,458</u>
<b>Increase (decrease) in reserve for inventory</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances (deficit) at end of year</b>	<u>1,210</u>	<u>171</u>	<u>12,451</u>	<u>0</u>	<u>10,458</u>

Stearns Farm	Litter Prevention and Recycling	Customer Service Center	Nature Works	America Beautiful	Totals
0	0	0	0	0	4,403,493
0	0	0	0	0	1,964,911
0	0	0	0	0	36,920
0	0	0	0	0	92,278
0	50,452	0	0	0	8,122,626
0	0	0	0	0	204,641
0	0	0	0	0	332,140
0	0	0	0	0	748,798
0	0	0	0	0	12,613
0	26,522	0	0	0	57,634
<u>0</u>	<u>76,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,976,054</u>
0	0	0	0	0	4,857
0	0	0	0	0	6,111,316
0	0	0	0	0	4,981,089
0	47,027	0	0	0	5,032,020
0	0	0	0	0	1,645,907
8,731	0	0	0	0	679,024
0	14,150	0	0	0	418,266
0	0	0	0	0	65,767
0	0	0	0	0	16,662
<u>8,731</u>	<u>61,177</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,954,908</u>
<u>(8,731)</u>	<u>15,797</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,978,854)</u>
0	0	0	0	0	5,562,210
0	0	0	0	0	(2,609,104)
0	0	0	0	0	294,652
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,247,758</u>
(8,731)	15,797	0	0	0	268,904
72,028	(1,137)	2,543	3,200	97	2,980,761
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(373,767)</u>
<u>63,297</u>	<u>14,660</u>	<u>2,543</u>	<u>3,200</u>	<u>97</u>	<u>2,875,898</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Paramedic Levy Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	437,860	347,572	(90,288)
Tangible personal property	52,000	50,817	(1,183)
Total property and other taxes	<u>489,860</u>	<u>398,389</u>	<u>(91,471)</u>
Charges for services			
General government	0	44	44
Emergency medical services	600,000	717,426	117,426
Total charges for services	<u>600,000</u>	<u>717,470</u>	<u>117,470</u>
Intergovernmental			
Homestead	3,900	3,729	(171)
10% reimbursement	37,000	37,603	603
2.5% property tax rollback	6,800	6,808	8
Grants	6,000	5,715	(285)
Total intergovernmental	<u>53,700</u>	<u>53,855</u>	<u>155</u>
Interest			
Interest	0	2,014	2,014
Total interest	<u>0</u>	<u>2,014</u>	<u>2,014</u>
<b>Total revenues</b>	<u>1,143,560</u>	<u>1,171,728</u>	<u>28,168</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
Accounts coordinator	31,962	31,797	165
Firemen	511,537	511,000	537
Clerk-typist	25,901	25,656	245
Overtime	195,914	179,126	16,788
Overtime training	84,254	84,254	0
Educational occupation wage sup	132,940	132,940	0
Longevity	600	600	0
Hospital buy back	800	800	0
Workers compensation	1,324	1,324	0
Employee life insurance	131	131	0
Hospitalization	8,816	8,816	0
Public employees retirement	7,764	7,764	0
Medicare	977	868	109
Eye care	153	153	0
Total personal services	<u>1,003,073</u>	<u>985,229</u>	<u>17,844</u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Paramedic Levy Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	14,798	14,798	0
Total materials and supplies	14,798	14,798	0
County auditor deductions			
County auditor and treasurer fe	4,000	3,848	152
Total county auditor deductions	4,000	3,848	152
Vehicle maintenance and repair			
Vehicle maintenance and repairs	6,879	6,879	0
Total vehicle maintenance and repair	6,879	6,879	0
Contractual services			
Contractual services	67,389	67,389	0
Total contractual services	67,389	67,389	0
All other expenditures			
Uniform replacement	27,633	27,633	0
Dues and subscriptions	1,500	1,500	0
Travel and transportation	2,000	2,000	0
Postage and mailing	57	57	0
Copier and duplicator	481	481	0
Training	132	132	0
Radio and communications	186	186	0
Refunds	126	126	0
Total all other expenditures	32,115	32,115	0
Total security of persons and property	1,128,254	1,110,258	17,996
Total expenditures	1,128,254	1,110,258	17,996
Excess of revenues over (under) expenditures	15,306	61,470	46,164
Other financing sources (uses)			
Operating transfers - out	(61,700)	(61,700)	0
Total other financing sources (uses)	(61,700)	(61,700)	0
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(46,394)	(230)	46,164
Fund balance at beginning of year	55,713	55,713	0
Prior year encumbrances appropriated	981	981	0
Fund balance (deficit) at end of year	10,300	56,464	46,164

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Land Acquisitions Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest			
Interest	0	1	1
Total interest	<u>0</u>	<u>1</u>	<u>1</u>
Total revenues	<u>0</u>	<u>1</u>	<u>1</u>
Expenditures			
Current			
Leisure time activities			
Contractual services			
Contractual services	3,600	0	3,600
Total contractual services	<u>3,600</u>	<u>0</u>	<u>3,600</u>
Total leisure time activities	<u>3,600</u>	<u>0</u>	<u>3,600</u>
Total expenditures	<u>3,600</u>	<u>0</u>	<u>3,600</u>
Excess of revenues over (under) expenditures	(3,600)	1	3,601
Fund balance at beginning of year	3,633	3,633	0
Fund balance (deficit) at end of year	<u><u>33</u></u>	<u><u>3,634</u></u>	<u><u>3,601</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Parks and Recreation Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	7,000	18,244	11,244
Parks and recreation	108,358	18,307	(90,051)
Total charges for services	<u>115,358</u>	<u>36,551</u>	<u>(78,807)</u>
Donations			
Donations	4,800	27,250	22,450
Total donations	<u>4,800</u>	<u>27,250</u>	<u>22,450</u>
Rentals and leases			
Rentals and leases	112,000	166,175	54,175
Total rentals and leases	<u>112,000</u>	<u>166,175</u>	<u>54,175</u>
Interest			
Interest	500	515	15
Total interest	<u>500</u>	<u>515</u>	<u>15</u>
Reimbursements			
Reimbursements	5,000	7,168	2,168
Total reimbursements	<u>5,000</u>	<u>7,168</u>	<u>2,168</u>
<b>Total revenues</b>	<u>237,658</u>	<u>237,659</u>	<u>1</u>
<b>Expenditures</b>			
Current			
Leisure time activities			
Materials and supplies			
Operating supplies	26,896	25,651	1,245
Total materials and supplies	<u>26,896</u>	<u>25,651</u>	<u>1,245</u>
Maintenance of equipment and facilities	600	495	105
Contractual services	49,504	47,208	2,296
All other expenditures			
Refunds	120	0	120
Total all other expenditures	<u>120</u>	<u>0</u>	<u>120</u>
Total leisure time activities	<u>77,120</u>	<u>73,354</u>	<u>3,766</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Parks and Recreation Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Capital outlay	34,500	34,269	231
Total expenditures	<u>111,620</u>	<u>107,623</u>	<u>3,997</u>
Excess of revenues over (under) expenditures	126,038	130,036	3,998
Other financing sources (uses)			
Operating transfers - in	0	33	33
Operating transfers - out	(52,868)	(25,000)	27,868
Total other financing sources (uses)	<u>(52,868)</u>	<u>(24,967)</u>	<u>27,901</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	73,170	105,069	31,899
Fund balance at beginning of year	29,112	29,112	0
Prior year encumbrances appropriated	396	396	0
Fund balance (deficit) at end of year	<u><u>102,678</u></u>	<u><u>134,577</u></u>	<u><u>31,899</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Parma Public Housing Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for services			
Program income	0	370,758	370,758
Total charges for services	<u>0</u>	<u>370,758</u>	<u>370,758</u>
Intergovernmental			
Grants	2,344,084	3,244,989	900,905
Total intergovernmental	<u>2,344,084</u>	<u>3,244,989</u>	<u>900,905</u>
Interest			
Interest	0	3,263	3,263
Total interest	<u>0</u>	<u>3,263</u>	<u>3,263</u>
Total revenues	<u>2,344,084</u>	<u>3,619,010</u>	<u>1,274,926</u>
<b>Expenditures</b>			
Current			
Community environment			
Personal services			
Public housing custodian	30,810	29,779	1,031
FSS coordinator	30,269	26,411	3,858
Occupancy specialist	32,637	32,368	269
Resident initiative assistant	22,696	20,945	1,751
Secretary	32,388	32,388	0
Program manager	49,716	48,876	840
Overtime	29,568	18,036	11,532
Accrued sick leave and disability	1,000	0	1,000
Longevity	2,900	2,900	0
Workers compensation	1,817	1,040	777
Employee life insurance	495	393	102
Hospitalization	45,999	45,999	0
Public employees retirement	28,170	28,170	0
Medicare	1,667	1,667	0
Eye care	710	710	0
Total personal services	<u>310,842</u>	<u>289,682</u>	<u>21,160</u>
Contractual services	2,022,754	3,299,774	(1,277,020)
Total community environment	<u>2,333,596</u>	<u>3,589,456</u>	<u>(1,255,860)</u>
Total expenditures	<u>2,333,596</u>	<u>3,589,456</u>	<u>(1,255,860)</u>
Excess of revenues over (under) expenditures	10,488	29,554	19,066

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Parma Public Housing Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Other financing sources (uses)			
Advances - in	0	58,829	58,829
Advances - out	(10,488)	(10,488)	0
Total other financing sources (uses)	<u>(10,488)</u>	<u>48,341</u>	<u>58,829</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	0	77,895	77,895
Fund balance at beginning of year	17,611	17,611	0
Fund balance (deficit) at end of year	<u><u>17,611</u></u>	<u><u>95,506</u></u>	<u><u>77,895</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Community Development Block Grant Fund  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
Program income	0	8,626	8,626
Total charges for services	<u>0</u>	<u>8,626</u>	<u>8,626</u>
Intergovernmental			
Grants	1,093,103	1,115,734	22,631
Total intergovernmental	<u>1,093,103</u>	<u>1,115,734</u>	<u>22,631</u>
Total revenues	<u>1,093,103</u>	<u>1,124,360</u>	<u>31,257</u>
<b>Expenditures</b>			
<b>Current</b>			
Community environment			
Personal services			
Director	62,978	62,978	0
Coordinator	33,720	33,720	0
Inspector-housing	36,208	36,208	0
Public service employee trainee	27,116	27,116	0
Clerk-typist	26,200	26,200	0
Secretary	31,692	31,692	0
Longevity	1,650	1,650	0
Workers compensation	852	852	0
Employee life insurance	395	395	0
Hospitalization	52,090	52,090	0
Public employees retirement	31,110	30,014	1,096
Medicare	3,201	3,201	0
Eye care	817	817	0
Total personal services	<u>308,029</u>	<u>306,933</u>	<u>1,096</u>
Materials and supplies			
Operating supplies	187,002	173,263	13,739
Total materials and supplies	<u>187,002</u>	<u>173,263</u>	<u>13,739</u>
Maintenance of equipment and facilities			
Contractual services	1,809	1,809	0
All other expenditures			
Master zoning permits	34,958	12,993	21,965
Reimbursements	7,583	7,583	0
Dues and subscriptions	1,358	1,358	0
Legal advertising	4,322	4,322	0
Travel and transportation	578	578	0
Postage and mailing	1,227	1,227	0
Copier and duplicator	1,087	1,087	0
Rentals and leases	56	56	0
Education awareness	75	75	0
Litter prevention	10,920	10,920	0
Advertising campaign	1,610	1,610	0
Senior citizens emergency cleanup	450	450	0
Health and human services	43,284	43,284	0
Home improvement program	90,243	90,243	0

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Community Development Block Grant Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Reimbursements	19,578	19,578	0
Total all other expenditures	<u>217,329</u>	<u>195,364</u>	<u>21,965</u>
Total community environment	<u>1,050,559</u>	<u>991,568</u>	<u>58,991</u>
Total expenditures	<u>1,050,559</u>	<u>991,568</u>	<u>58,991</u>
Excess of revenues over (under) expenditures	42,544	132,792	90,248
Other financing sources (uses)			
Operating transfers - out	(140,211)	(140,211)	0
Total other financing sources (uses)	<u>(140,211)</u>	<u>(140,211)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(97,667)</u>	<u>(7,419)</u>	<u>90,248</u>
Fund balance at beginning of year	157,827	157,827	0
Fund balance (deficit) at end of year	<u><u>60,160</u></u>	<u><u>150,408</u></u>	<u><u>90,248</u></u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Street Construction, Maintenance, and Repair Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	0	150	150
Miscellaneous services	5,000	3,005	(1,995)
Total charges for services	<u>5,000</u>	<u>3,155</u>	<u>(1,845)</u>
Fees, licenses, and permits			
Fees and permits	1,000	1,755	755
Total fees, licenses, and permits	<u>1,000</u>	<u>1,755</u>	<u>755</u>
Intergovernmental			
State motor vehicle license tax	460,000	495,588	35,588
State gasoline tax	1,929,383	1,383,724	(545,659)
Total intergovernmental	<u>2,389,383</u>	<u>1,879,312</u>	<u>(510,071)</u>
Interest			
Interest	100	0	(100)
Total interest	<u>100</u>	<u>0</u>	<u>(100)</u>
Reimbursements			
Reimbursements	200	191	(9)
Total reimbursements	<u>200</u>	<u>191</u>	<u>(9)</u>
<b>Total revenues</b>	<u><b>2,395,683</b></u>	<u><b>1,884,413</b></u>	<u><b>(511,270)</b></u>
<b>Expenditures</b>			
Current			
Transportation			
Personal services			
Supervisor	115,433	114,048	1,385
Mechanics supervisor	55,142	54,636	506
Laborer	1,287,807	1,287,525	282
Summer laborer	35,444	35,054	390
Mechanic	433,019	431,189	1,830
Parts expediter	58,543	57,409	1,134
Special equipment operator	323,434	322,366	1,068
Truck driver	631,393	628,928	2,465
Overtime	308,330	296,838	11,492
Arrow uniform	44,675	43,312	1,363
Tool allowance	6,200	6,200	0
Longevity	44,000	42,900	1,100
Workers compensation	18,721	18,721	0
Employee life insurance	5,884	5,107	777
Hospitalization	600,698	600,698	0
Public employees retirement	433,667	433,667	0
Medicare	32,089	27,753	4,336
Eye care	9,940	9,470	470
Total personal services	<u>4,444,419</u>	<u>4,415,821</u>	<u>28,598</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Street Construction, Maintenance, and Repair Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	58,207	58,107	100
Sunoco gas and diesel	91,356	90,952	404
Minuteman lubricants	9,037	8,080	957
Total materials and supplies	<u>158,600</u>	<u>157,139</u>	<u>1,461</u>
Contractual services	83,750	83,471	279
All other expenditures			
Copier and duplicator	500	295	205
Rentals and leases	5,500	5,440	60
Radio and communications	6,750	6,478	272
Total all other expenditures	<u>12,750</u>	<u>12,213</u>	<u>537</u>
Total transportation	<u>4,699,519</u>	<u>4,668,644</u>	<u>30,875</u>
Total expenditures	<u>4,699,519</u>	<u>4,668,644</u>	<u>30,875</u>
Excess of revenues over (under) expenditures	(2,303,836)	(2,784,231)	(480,395)
Other financing sources (uses)			
Advances - in	0	75,000	75,000
Operating transfers - in	2,325,419	2,803,135	477,716
Total other financing sources (uses)	<u>2,325,419</u>	<u>2,878,135</u>	<u>552,716</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>21,583</u>	<u>93,904</u>	<u>72,321</u>
Fund balance at beginning of year	0	0	0
Prior year encumbrances appropriated	1,300	1,300	0
Fund balance (deficit) at end of year	<u><u>22,883</u></u>	<u><u>95,204</u></u>	<u><u>72,321</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - State Highway Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental			
State motor vehicle license tax	38,000	40,183	2,183
State gasoline tax	108,001	112,194	4,193
<b>Total intergovernmental</b>	<b>146,001</b>	<b>152,377</b>	<b>6,376</b>
Interest			
Interest	100	0	(100)
<b>Total interest</b>	<b>100</b>	<b>0</b>	<b>(100)</b>
Reimbursements			
Reimbursements	0	85	85
<b>Total reimbursements</b>	<b>0</b>	<b>85</b>	<b>85</b>
<b>Total revenues</b>	<b>146,101</b>	<b>152,462</b>	<b>6,361</b>
<b>Expenditures</b>			
Current			
Transportation			
Personal services			
Laborer	37,161	21,178	15,983
Sign painter	44,242	43,900	342
Printer	42,950	42,942	8
Traffic light technician	58,293	57,015	1,278
Overtime	16,435	3,747	12,688
Arrow uniform	2,120	1,590	530
Longevity	5,400	4,600	800
Workers compensation	986	967	19
Employee life insurance	330	239	91
Hospitalization	25,646	25,037	609
Public employees retirement	26,707	21,523	5,184
Medicare	2,858	624	2,234
Eye care	508	393	115
<b>Total personal services</b>	<b>263,636</b>	<b>223,755</b>	<b>39,881</b>
Materials and supplies			
Operating supplies	20,506	19,954	552
Sunoco - gas & diesel	57,000	57,000	0
Am.agrip - motor oil purchases	1,000	0	1,000
<b>Total materials and supplies</b>	<b>78,506</b>	<b>76,954</b>	<b>1,552</b>
All other expenditures			
Rentals and leases	1,494	1,494	0
<b>Total all other expenditures</b>	<b>1,494</b>	<b>1,494</b>	<b>0</b>
<b>Total transportation</b>	<b>343,636</b>	<b>302,203</b>	<b>41,433</b>
<b>Total expenditures</b>	<b>343,636</b>	<b>302,203</b>	<b>41,433</b>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - State Highway Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of revenues over (under) expenditures	(197,535)	(149,741)	47,794
Other financing sources (uses)			
Operating transfers - in	202,536	162,029	(40,507)
Total other financing sources (uses)	<u>202,536</u>	<u>162,029</u>	<u>(40,507)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>5,001</u>	<u>12,288</u>	<u>7,287</u>
Fund balance at beginning of year	8,904	8,904	0
Prior year encumbrances appropriated	653	653	0
Fund balance (deficit) at end of year	<u><u>14,558</u></u>	<u><u>21,845</u></u>	<u><u>7,287</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Municipal Motor Vehicle License Tax Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
State motor vehicle license tax	549,357	549,457	100
Total intergovernmental	<u>549,357</u>	<u>549,457</u>	<u>100</u>
Interest			
Interest	100	0	(100)
Total interest	<u>100</u>	<u>0</u>	<u>(100)</u>
Total revenues	<u>549,457</u>	<u>549,457</u>	<u>0</u>
Excess of revenues over (under) expenditures	549,457	549,457	0
Other financing sources (uses)			
Operating transfers - out	(532,000)	(532,000)	0
Total other financing sources (uses)	<u>(532,000)</u>	<u>(532,000)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	17,457	17,457	0
Fund balance at beginning of year	22,828	22,828	0
Fund balance (deficit) at end of year	<u><u>40,285</u></u>	<u><u>40,285</u></u>	<u><u>0</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Noxious Weeds Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
General government			
Contractual services	15,000	4,857	10,143
All other expenditures			
County auditor deduction	6,404	0	6,404
Total all other expenditures	<u>6,404</u>	<u>0</u>	<u>6,404</u>
Total general government	<u>21,404</u>	<u>4,857</u>	<u>16,547</u>
Total expenditures	<u>21,404</u>	<u>4,857</u>	<u>16,547</u>
Excess of revenues over (under) expenditures	(21,404)	(4,857)	16,547
Fund balance at beginning of year	21,404	21,404	0
Fund balance (deficit) at end of year	<u><u>0</u></u>	<u><u>16,547</u></u>	<u><u>16,547</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Street Lighting Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Special assessments			
Special assessments	745,995	748,798	2,803
Total special assessments	<u>745,995</u>	<u>748,798</u>	<u>2,803</u>
Interest			
Interest	100	703	603
Total interest	<u>100</u>	<u>703</u>	<u>603</u>
Total revenues	<u>746,095</u>	<u>749,501</u>	<u>3,406</u>
<b>Expenditures</b>			
Current			
Basic utility services			
Contractual services	6,437	6,437	0
All other expenditures			
Legal advertising	727	727	0
Postage and mailing	700	700	0
Street lighting	885,000	883,785	1,215
County auditor deduction	4,000	3,868	132
Total all other expenditures	<u>890,427</u>	<u>889,080</u>	<u>1,347</u>
Total basic utility services	<u>896,864</u>	<u>895,517</u>	<u>1,347</u>
Total expenditures	<u>896,864</u>	<u>895,517</u>	<u>1,347</u>
Excess of revenues over (under) expenditures	(150,769)	(146,016)	4,753
<b>Other financing sources (uses)</b>			
Operating transfers - in	99,604	67,250	(32,354)
Total other financing sources (uses)	<u>99,604</u>	<u>67,250</u>	<u>(32,354)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(51,165)	(78,766)	(27,601)
Fund balance at beginning of year	78,796	78,796	0
Fund balance (deficit) at end of year	<u>27,631</u>	<u>30</u>	<u>(27,601)</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Police Pension Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	426,922	389,721	(37,201)
Tangible personal property	31,000	30,490	(510)
Total property and other taxes	<u>457,922</u>	<u>420,211</u>	<u>(37,711)</u>
Charges for services			
General government	0	1,414	1,414
Total charges for services	<u>0</u>	<u>1,414</u>	<u>1,414</u>
Intergovernmental			
Homestead	4,500	4,417	(83)
10% reimbursement	42,600	43,252	652
2.5% property tax rollback	7,800	8,065	265
Total intergovernmental	<u>54,900</u>	<u>55,734</u>	<u>834</u>
Total revenues	<u>512,822</u>	<u>477,359</u>	<u>(35,463)</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
State pension fund	1,417,743	1,417,740	3
Total personal services	<u>1,417,743</u>	<u>1,417,740</u>	<u>3</u>
All other expenditures			
Refunds	478	478	0
Total all other expenditures	<u>478</u>	<u>478</u>	<u>0</u>
Total security of persons and property	<u>1,418,221</u>	<u>1,418,218</u>	<u>3</u>
Total expenditures	<u>1,418,221</u>	<u>1,418,218</u>	<u>3</u>
Excess of revenues over (under) expenditures	(905,399)	(940,859)	(35,460)
Other financing sources (uses)			
Operating transfers - in	860,000	897,207	37,207
Total other financing sources (uses)	<u>860,000</u>	<u>897,207</u>	<u>37,207</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(45,399)	(43,652)	1,747
Fund balance at beginning of year	45,488	45,488	0
Fund balance (deficit) at end of year	<u>89</u>	<u>1,836</u>	<u>1,747</u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Fire Pension Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	469,727	389,721	(80,006)
Tangible personal property	31,000	30,490	(510)
Total property and other taxes	<u>500,727</u>	<u>420,211</u>	<u>(80,516)</u>
Charges for services			
General government	0	12,223	12,223
Total charges for services	<u>0</u>	<u>12,223</u>	<u>12,223</u>
Intergovernmental			
Homestead	4,500	4,417	(83)
10% reimbursement	44,000	43,252	(748)
2.5% property tax rollback	7,800	8,065	265
Total intergovernmental	<u>56,300</u>	<u>55,734</u>	<u>(566)</u>
Total revenues	<u>557,027</u>	<u>488,168</u>	<u>(68,859)</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
State pension fund	1,552,382	1,539,587	12,795
Total personal services	<u>1,552,382</u>	<u>1,539,587</u>	<u>12,795</u>
All other expenditures			
Refunds	3,747	3,747	0
Total all other expenditures	<u>3,747</u>	<u>3,747</u>	<u>0</u>
Total security of persons and property	<u>1,556,129</u>	<u>1,543,334</u>	<u>12,795</u>
Total expenditures	<u>1,556,129</u>	<u>1,543,334</u>	<u>12,795</u>
Excess of revenues over (under) expenditures	(999,102)	(1,055,166)	(56,064)
Other financing sources (uses)			
Operating transfers - in	956,000	1,010,450	54,450
Total other financing sources (uses)	<u>956,000</u>	<u>1,010,450</u>	<u>54,450</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(43,102)	(44,716)	(1,614)
Fund balance at beginning of year	43,102	43,102	0
Fund balance (deficit) at end of year	<u>0</u>	<u>(1,614)</u>	<u>(1,614)</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Law Enforcement Trust Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	25,000	56,174	31,174
Total charges for services	<u>25,000</u>	<u>56,174</u>	<u>31,174</u>
Fines and forfeitures			
Fines and forfeitures	55,500	85,674	30,174
Total fines and forfeitures	<u>55,500</u>	<u>85,674</u>	<u>30,174</u>
Intergovernmental			
Grants	180,394	124,107	(56,287)
Total intergovernmental	<u>180,394</u>	<u>124,107</u>	<u>(56,287)</u>
Donations			
Donations	20,000	15,924	(4,076)
Total donations	<u>20,000</u>	<u>15,924</u>	<u>(4,076)</u>
Rentals and leases			
Rentals and leases	14,000	16,089	2,089
Total rentals and leases	<u>14,000</u>	<u>16,089</u>	<u>2,089</u>
Interest			
Interest	5,000	5,746	746
Total interest	<u>5,000</u>	<u>5,746</u>	<u>746</u>
<b>Total revenues</b>	<u>299,894</u>	<u>303,714</u>	<u>3,820</u>
<b>Expenditures</b>			
<b>Current</b>			
Security of persons and property			
Personal services			
DARE police officer	82,948	82,948	0
Overtime	24,471	17,855	6,616
Total personal services	<u>107,419</u>	<u>100,803</u>	<u>6,616</u>
Materials and supplies			
Operating supplies	13,438	9,026	4,412
Total materials and supplies	<u>13,438</u>	<u>9,026</u>	<u>4,412</u>
Contractual services	69,410	51,776	17,634

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Law Enforcement Trust Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
All other expenditures			
Travel and transportation	885	0	885
Training	1,375	1,375	0
Confidential investigations	10,000	0	10,000
Dues and subscriptions	9,000	9,000	0
Legal advertising	1,000	0	1,000
Travel and transportation	500	0	500
Training	8,400	0	8,400
Utilities-telephone	7,700	6,829	871
Housing of prisoners	50,000	49,600	400
Education awareness	20,000	17,669	2,331
Education awareness	2,000	1,819	181
Total all other expenditures	<u>110,860</u>	<u>86,292</u>	<u>24,568</u>
Total security of persons and property	<u>301,127</u>	<u>247,897</u>	<u>53,230</u>
Capital outlay	<u>155,835</u>	<u>130,762</u>	<u>25,073</u>
Total expenditures	<u>456,962</u>	<u>378,659</u>	<u>78,303</u>
Excess of revenues over (under) expenditures	(157,068)	(74,945)	82,123
Other financing sources (uses)			
Operating transfers - out	(41,410)	(41,410)	0
Total other financing sources (uses)	<u>(41,410)</u>	<u>(41,410)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(198,478)	(116,355)	82,123
Fund balance at beginning of year	602,910	602,910	0
Prior year encumbrances appropriated	10,989	10,989	0
Fund balance (deficit) at end of year	<u><u>415,421</u></u>	<u><u>497,544</u></u>	<u><u>82,123</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Police Levy Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	1,401,630	1,429,891	28,261
Tangible personal property	158,000	152,450	(5,550)
Total property and other taxes	<u>1,559,630</u>	<u>1,582,341</u>	<u>22,711</u>
Charges for services			
General government	10,000	0	(10,000)
Miscellaneous services	2,000	20	(1,980)
Total charges for services	<u>12,000</u>	<u>20</u>	<u>(11,980)</u>
Intergovernmental			
Homestead	16,000	15,961	(39)
10% reimbursement	153,000	157,074	4,074
2.5% property tax rollback	28,000	29,139	1,139
Grants	500	0	(500)
Total intergovernmental	<u>197,500</u>	<u>202,174</u>	<u>4,674</u>
Total revenues	<u>1,769,130</u>	<u>1,784,535</u>	<u>15,405</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
DARE police officer	476,720	474,046	2,674
Assistant vehicle maintenance officer	44,475	43,575	900
Overtime	323,452	323,452	0
Tool allowance	651	620	31
Longevity	1,100	1,100	0
Workers compensation	1,889	1,889	0
Employee life insurance	184	168	16
Hospitalization	6,050	5,417	633
Public employees retirement	7,554	7,554	0
Medicare	1,011	1,011	0
Eye care	341	300	41
Total personal services	<u>863,427</u>	<u>859,132</u>	<u>4,295</u>
County auditor deductions			
County auditor and treasurer fees	15,284	15,284	0
Total county auditor deductions	<u>15,284</u>	<u>15,284</u>	<u>0</u>
Contractual services	13,870	13,870	0

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Police Levy Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
All other expenditures			
Dues and subscriptions	4,500	4,500	0
Radio and communications	25,126	25,126	0
Total all other expenditures	<u>29,626</u>	<u>29,626</u>	<u>0</u>
Total security of persons and property	<u>922,207</u>	<u>917,912</u>	<u>4,295</u>
Total expenditures	<u>922,207</u>	<u>917,912</u>	<u>4,295</u>
Excess of revenues over (under) expenditures	846,923	866,623	19,700
Other financing sources (uses)			
Operating transfers - out	(860,000)	(860,000)	0
Total other financing sources (uses)	<u>(860,000)</u>	<u>(860,000)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(13,077)</u>	<u>6,623</u>	<u>19,700</u>
Fund balance at beginning of year	13,088	13,088	0
Fund balance (deficit) at end of year	<u><u>11</u></u>	<u><u>19,711</u></u>	<u><u>19,700</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Fire Levy Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	1,420,970	1,429,891	8,921
Tangible personal property	158,000	152,450	(5,550)
Total property and other taxes	<u>1,578,970</u>	<u>1,582,341</u>	<u>3,371</u>
Charges for services			
General government	3,000	0	(3,000)
Total charges for services	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>
Intergovernmental			
Homestead	16,000	15,961	(39)
10% reimbursement	153,000	157,074	4,074
2.5% property tax rollback	28,000	29,139	1,139
Grants	0	1,221	1,221
Total intergovernmental	<u>197,000</u>	<u>203,395</u>	<u>6,395</u>
Total revenues	<u>1,778,970</u>	<u>1,785,736</u>	<u>6,766</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
Firemen	308,205	276,469	31,736
Overtime	311,455	311,455	0
Arrow uniform	140,572	140,572	0
Employee life insurance	772	65	707
Hospitalization	2	2	0
Medicare	60	60	0
Eye care	26	26	0
Total personal services	<u>761,092</u>	<u>728,649</u>	<u>32,443</u>
Materials and supplies			
Vehicle maintenance tires and tubes	0	(1,035)	1,035
Total materials and supplies	<u>0</u>	<u>(1,035)</u>	<u>1,035</u>
County auditor deductions			
County auditor and treasurer fees	15,500	15,284	216
Total county auditor deductions	<u>15,500</u>	<u>15,284</u>	<u>216</u>
Vehicle maintenance and repair	0	(671)	671
Contractual services	5,426	5,225	201

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Fire Levy Fund - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
All other expenditures			
Uniform replacement	23,268	23,255	13
Dues and subscriptions	1,500	1,500	0
Radio and communications	23,464	14,327	9,137
Total all other expenditures	<u>48,232</u>	<u>39,082</u>	<u>9,150</u>
Total security of persons and property	<u>830,250</u>	<u>786,534</u>	<u>43,716</u>
Total expenditures	<u>830,250</u>	<u>786,534</u>	<u>43,716</u>
Excess of revenues over (under) expenditures	948,720	999,202	50,482
Other financing sources (uses)			
Operating transfers - out	(948,750)	(948,750)	0
Total other financing sources (uses)	<u>(948,750)</u>	<u>(948,750)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(30)	50,452	50,482
Fund balance at beginning of year	1,606	1,606	0
Prior year encumbrances appropriated	2,088	2,088	0
Fund balance (deficit) at end of year	<u><u>3,664</u></u>	<u><u>54,146</u></u>	<u><u>50,482</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Sewer Maintenance Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	290,687	340,080	49,393
Total charges for services	<u>290,687</u>	<u>340,080</u>	<u>49,393</u>
Fees, licenses, and permits			
Fees and permits	20,000	35,165	15,165
Total fees, licenses, and permits	<u>20,000</u>	<u>35,165</u>	<u>15,165</u>
Total revenues	<u>310,687</u>	<u>375,245</u>	<u>64,558</u>
<b>Expenditures</b>			
Current			
Basic utility services			
Personal services			
Supervisor	59,585	56,439	3,146
Clerk-typist	26,670	26,617	53
Laborer	126,534	125,294	1,240
Mechanic	40,807	37,430	3,377
Truck driver	193,031	191,422	1,609
Overtime	68,641	68,641	0
Arrow uniform	6,000	5,470	530
Tool allowance	1,240	620	620
Longevity	10,300	9,695	605
Workers compensation	3,259	3,259	0
Employee life insurance	1,081	880	201
Hospitalization	95,356	95,017	339
Public employees retirement	78,333	78,333	0
Medicare	2,067	2,067	0
Eye care	1,886	1,514	372
Total personal services	<u>714,790</u>	<u>702,698</u>	<u>12,092</u>
Materials and supplies			
Operating supplies	24,000	23,505	495
Sunoco gas and diesel	18,500	13,500	5,000
Minuteman lubricants	8,000	0	8,000
Total materials and supplies	<u>50,500</u>	<u>37,005</u>	<u>13,495</u>
Contractual services	5,000	4,148	852



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Sewer Maintenance Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Total basic utility services	770,290	743,851	26,439
Total expenditures	770,290	743,851	26,439
Excess of revenues over (under) expenditures	(459,603)	(368,606)	90,997
Other financing sources (uses)			
Operating transfers - in	506,290	444,232	(62,058)
Total other financing sources (uses)	506,290	444,232	(62,058)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	46,687	75,626	28,939
Fund balance at beginning of year	43,301	43,301	0
Prior year encumbrances appropriated	914	914	0
Fund balance (deficit) at end of year	<u>90,902</u>	<u>119,841</u>	<u>28,939</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Fair Housing Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
Program income	41,582	41,582	0
Total charges for services	<u>41,582</u>	<u>41,582</u>	<u>0</u>
Intergovernmental			
Grants	371,598	204,231	(167,367)
Total intergovernmental	<u>371,598</u>	<u>204,231</u>	<u>(167,367)</u>
Total revenues	<u>413,180</u>	<u>245,813</u>	<u>(167,367)</u>
<b>Expenditures</b>			
Current			
Community environment			
Personal services			
Administrator	56,592	56,273	319
Workers compensation	283	145	138
Employee life insurance	83	64	19
Hospitalization	10,379	9,516	863
Public employees retirement	7,668	7,550	118
Medicare	871	806	65
Eye care	150	150	0
Total personal services	<u>76,026</u>	<u>74,504</u>	<u>1,522</u>
All other expenditures			
Travel and transportation	25,000	5,672	19,328
Rentals and leases	120	56	64
Reimbursements	175,000	143,995	31,005
Total all other expenditures	<u>200,120</u>	<u>149,723</u>	<u>50,397</u>
Total community environment	<u>276,146</u>	<u>224,227</u>	<u>51,919</u>
Total expenditures	<u>276,146</u>	<u>224,227</u>	<u>51,919</u>
Excess of revenues over (under) expenditures	137,034	21,586	(115,448)
Other financing sources (uses)			
Advances - in	0	107,181	107,181
Advances - out	(137,034)	(137,034)	0
Total other financing sources (uses)	<u>(137,034)</u>	<u>(29,853)</u>	<u>107,181</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	0	(8,267)	(8,267)
Fund balance at beginning of year	4,966	4,966	0
Fund balance (deficit) at end of year	<u>4,966</u>	<u>(3,301)</u>	<u>(8,267)</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Community Center Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
Parks and recreation	5,201	4,815	(386)
<b>Total charges for services</b>	<b>5,201</b>	<b>4,815</b>	<b>(386)</b>
Donations			
Donations	0	3,261	3,261
<b>Total donations</b>	<b>0</b>	<b>3,261</b>	<b>3,261</b>
Rentals and leases			
Rentals and leases	148,000	155,291	7,291
<b>Total rentals and leases</b>	<b>148,000</b>	<b>155,291</b>	<b>7,291</b>
<b>Total revenues</b>	<b>153,201</b>	<b>163,367</b>	<b>10,166</b>
<b>Expenditures</b>			
Current			
Leisure time activities			
Personal services			
Custodian	35,730	32,650	3,080
Full-time housekeeper	252	0	252
Part-time housekeeper	25,965	24,601	1,364
Overtime	7,944	7,101	843
Accrued sick leave and disability	550	0	550
Arrow uniform	1,150	1,086	64
Longevity	400	350	50
Workers compensation	477	379	98
Employee life insurance	84	66	18
Hospitalization	10,412	9,705	707
Public employees retirement	8,746	8,054	692
Medicare	938	938	0
Eye care	170	153	17
<b>Total personal services</b>	<b>92,818</b>	<b>85,083</b>	<b>7,735</b>
Materials and supplies			
Operating supplies	10,400	9,156	1,244
<b>Total materials and supplies</b>	<b>10,400</b>	<b>9,156</b>	<b>1,244</b>
Contractual services	6,400	6,346	54

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Community Center Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
All other expenditures			
Rentals and leases	250	0	250
Utilities-gas	43,550	37,669	5,881
Utilities-electricity	49,000	39,051	9,949
Utilities-water	3,600	1,874	1,726
Total all other expenditures	<u>96,400</u>	<u>78,594</u>	<u>17,806</u>
Total leisure time activities	<u>206,018</u>	<u>179,179</u>	<u>26,839</u>
Total expenditures	<u>206,018</u>	<u>179,179</u>	<u>26,839</u>
Excess of revenues over (under) expenditures	(52,817)	(15,812)	37,005
Other financing sources (uses)			
Operating transfers - in	52,868	25,000	(27,868)
Operating transfers - out	(50)	(33)	17
Total other financing sources (uses)	<u>52,818</u>	<u>24,967</u>	<u>(27,851)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>1</u>	<u>9,155</u>	<u>9,154</u>
Fund balance at beginning of year	0	0	0
Prior year encumbrances appropriated	112	112	0
Fund balance (deficit) at end of year	<u><u>113</u></u>	<u><u>9,267</u></u>	<u><u>9,154</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Title III Grant Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
Program income	81,000	75,855	(5,145)
<b>Total charges for services</b>	<b>81,000</b>	<b>75,855</b>	<b>(5,145)</b>
Intergovernmental			
Grants	109,836	145,967	36,131
<b>Total intergovernmental</b>	<b>109,836</b>	<b>145,967</b>	<b>36,131</b>
Reimbursements			
Reimbursements	23,668	23,668	0
<b>Total reimbursements</b>	<b>23,668</b>	<b>23,668</b>	<b>0</b>
<b>Total revenues</b>	<b>214,504</b>	<b>245,490</b>	<b>30,986</b>
<b>Expenditures</b>			
Current			
Leisure time activities			
Personal services			
Escort and outreach coordinator	26,085	22,243	3,842
Assistant program coordinator	24,296	23,450	846
Workers compensation	1,349	241	1,108
Employee life insurance	83	66	17
Hospitalization	10,466	9,735	731
Public employees retirement	6,827	6,561	266
Medicare	725	725	0
Eye care	153	153	0
Escort and outreach coordinator	4,025	3,977	48
Outreach specialist II	36,925	36,925	0
Part-time outreach coordinator	9,665	9,665	0
Casemanager	30,296	30,296	0
Part-time bus driver	1	0	1
Part-time clerk	4,730	3,147	1,583
Overtime	295	295	0
Longevity	2,050	2,050	0
Hopital buy back	4,000	2,923	1,077
Workers compensation	2,488	309	2,179
Employee life insurance	330	234	96
Hospitalization	7,713	7,145	568
Public employees retirement	12,555	12,033	522
Medicare	1,288	1,010	278
Eye care	195	98	97
<b>Total personal services</b>	<b>186,540</b>	<b>173,281</b>	<b>13,259</b>
Materials and supplies			
Operating supplies	97,039	80,707	16,332
<b>Total materials and supplies</b>	<b>97,039</b>	<b>80,707</b>	<b>16,332</b>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Title III Grant Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
All other expenditures			
Reimbursements	200	165	35
Travel and transportation	100	100	0
Postage and mailing	1,000	405	595
Copier and duplicator	1,550	511	1,039
Education awareness	330	196	134
Total all other expenditures	<u>3,180</u>	<u>1,377</u>	<u>1,803</u>
Total leisure time activities	<u>286,759</u>	<u>255,365</u>	<u>31,394</u>
Capital outlav	<u>1,000</u>	<u>56</u>	<u>944</u>
Total expenditures	<u>287,759</u>	<u>255,421</u>	<u>32,338</u>
Excess of revenues over (under) expenditures	(73,255)	(9,931)	63,324
Other financing sources (uses)			
Operating transfers - in	56,154	0	(56,154)
Operating transfers - out	(72,457)	0	72,457
Total other financing sources (uses)	<u>(16,303)</u>	<u>0</u>	<u>16,303</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(89,558)	(9,931)	79,627
Fund balance at beginning of year	103,269	103,269	0
Fund balance (deficit) at end of year	<u><u>13,711</u></u>	<u><u>93,338</u></u>	<u><u>79,627</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Senior Donations Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental			
Grants	10,300	11,859	1,559
Total intergovernmental	<u>10,300</u>	<u>11,859</u>	<u>1,559</u>
Donations			
Donations	180,170	158,206	(21,964)
Total donations	<u>180,170</u>	<u>158,206</u>	<u>(21,964)</u>
Total revenues	<u>190,470</u>	<u>170,065</u>	<u>(20,405)</u>
<b>Expenditures</b>			
Current			
Leisure time activities			
Personal services			
Escort and outreach coordinator	26,014	19,152	6,862
Food service aide	12,696	8,017	4,679
Part-time program assistant	4,000	0	4,000
Workers compensation	980	215	765
Hospitalization	60	38	22
Public employees retirement	5,896	3,973	1,923
Medicare	631	385	246
Escort and outreach coordinator	19,250	13,906	5,344
Part-time program assistant	1,260	1,260	0
Workers compensation	693	95	598
Hospitalization	48	30	18
Public employees retirement	3,679	2,371	1,308
Medicare	639	242	397
Part-time assistant coordinator	8,402	7,557	845
Food service aide	15,579	10,662	4,917
Site coordinator	10,433	8,223	2,210
Workers compensation	965	160	805
Hospitalization	56	14	42
Public employees retirement	4,663	3,787	876
Medicare	499	383	116
Total personal services	<u>116,443</u>	<u>80,470</u>	<u>35,973</u>
Materials and supplies			
Operating supplies	140	0	140
Total materials and supplies	<u>140</u>	<u>0</u>	<u>140</u>
Contractual services	8,800	8,480	320

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Senior Donations Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	Variance Favorable (Unfavorable)
All other expenditures			
Reimbursements	75,000	56,888	18,112
Total all other expenditures	<u>75,000</u>	<u>56,888</u>	<u>18,112</u>
Total leisure time activities	<u>200,383</u>	<u>145,838</u>	<u>54,545</u>
Total expenditures	<u>200,383</u>	<u>145,838</u>	<u>54,545</u>
Excess of revenues over (under) expenditures	(9,913)	24,227	34,140
Fund balance at beginning of year	62,840	62,840	0
Fund balance (deficit) at end of year	<u><u>52,927</u></u>	<u><u>87,067</u></u>	<u><u>34,140</u></u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Housing Maintenance Code Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
Community environment			
Personal services			
Assistant prosecutor	21,431	21,412	19
Inspector	71,950	58,146	13,804
Part-time clerk	5,500	3,067	2,433
Overtime	300	0	300
Workers compensation	3,000	333	2,667
Hospitalization	145	53	92
Public employees retirement	13,279	9,050	4,229
Medicare	1,421	1,189	232
Total personal services	<u>117,026</u>	<u>93,250</u>	<u>23,776</u>
Materials and supplies			
Operating supplies	800	311	489
Photography supplies	71	71	0
Total materials and supplies	<u>871</u>	<u>382</u>	<u>489</u>
All other expenditures			
Postage and mailing	3,429	2,639	790
Copier and duplicator	455	143	312
Rentals and leases	3,100	2,021	1,079
Total all other expenditures	<u>6,984</u>	<u>4,803</u>	<u>2,181</u>
Total community environment	<u>124,881</u>	<u>98,435</u>	<u>26,446</u>
Total expenditures	<u>124,881</u>	<u>98,435</u>	<u>26,446</u>
Excess of revenues over (under) expenditures	(124,881)	(98,435)	26,446
Other financing sources (uses)			
Operating transfers - in	124,881	114,181	(10,700)
Total other financing sources (uses)	<u>124,881</u>	<u>114,181</u>	<u>(10,700)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	0	15,746	15,746
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u>0</u>	<u>15,746</u>	<u>15,746</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Roadway Industrial Parkway Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest			
Interest	3,752	5,468	1,716
Total interest	<u>3,752</u>	<u>5,468</u>	<u>1,716</u>
Total revenues	<u>3,752</u>	<u>5,468</u>	<u>1,716</u>
Expenditures			
Current			
Transportation			
Contractual services			
Contractual services	4,206	4,206	0
Total contractual services	<u>4,206</u>	<u>4,206</u>	<u>0</u>
All other expenditures			
Reimbursements	745,794	0	745,794
Total all other expenditures	<u>745,794</u>	<u>0</u>	<u>745,794</u>
Total transportation	<u>750,000</u>	<u>4,206</u>	<u>745,794</u>
Total expenditures	<u>750,000</u>	<u>4,206</u>	<u>745,794</u>
Excess of revenues over (under) expenditures	(746,248)	1,262	747,510
Fund balance at beginning of year	750,000	750,000	0
Fund balance (deficit) at end of year	<u><u>3,752</u></u>	<u><u>751,262</u></u>	<u><u>747,510</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Enterprise Zone Monitoring Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
Program income	0	1,500	1,500
Total charges for services	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Intergovernmental			
Grants	1,500	0	(1,500)
Total intergovernmental	<u>1,500</u>	<u>0</u>	<u>(1,500)</u>
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Excess of revenues over (under) expenditures	1,500	1,500	0
Fund balance at beginning of year	250	250	0
Fund balance (deficit) at end of year	<u><u>1,750</u></u>	<u><u>1,750</u></u>	<u><u>0</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Law Enforcement Block Grant Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental			
Grants	11,303	0	(11,303)
Total intergovernmental	<u>11,303</u>	<u>0</u>	<u>(11,303)</u>
Total revenues	<u>11,303</u>	<u>0</u>	<u>(11,303)</u>
Expenditures			
Current			
Security of persons and property			
Personal services			
Overtime	10,345	8,350	1,995
Total personal services	<u>10,345</u>	<u>8,350</u>	<u>1,995</u>
Total security of persons and property	<u>10,345</u>	<u>8,350</u>	<u>1,995</u>
Capital outlay	<u>300</u>	<u>0</u>	<u>300</u>
Total expenditures	<u>10,645</u>	<u>8,350</u>	<u>2,295</u>
Excess of revenues over (under) expenditures	658	(8,350)	(9,008)
Other financing sources (uses)			
Advances - out	(658)	(658)	0
Operating transfers - in	0	11,003	11,003
Operating transfers - out	(400)	0	400
Total other financing sources (uses)	<u>(1,058)</u>	<u>10,345</u>	<u>11,403</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(400)	1,995	2,395
Fund balance at beginning of year	771	771	0
Fund balance (deficit) at end of year	<u><u>371</u></u>	<u><u>2,766</u></u>	<u><u>2,395</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Emergency Medical Services Grant  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	22,692	5,100	(17,592)
Total intergovernmental	<u>22,692</u>	<u>5,100</u>	<u>(17,592)</u>
Total revenues	<u>22,692</u>	<u>5,100</u>	<u>(17,592)</u>
Expenditures			
Current			
Security of persons and property			
Materials and supplies			
Operating supplies	17,935	12,101	5,834
Total materials and supplies	<u>17,935</u>	<u>12,101</u>	<u>5,834</u>
Total security of persons and property	<u>17,935</u>	<u>12,101</u>	<u>5,834</u>
Total expenditures	<u>17,935</u>	<u>12,101</u>	<u>5,834</u>
Excess of revenues over (under) expenditures	4,757	(7,001)	(11,758)
Other financing sources (uses)			
Operating transfers - out	(17,593)	0	17,593
Total other financing sources (uses)	<u>(17,593)</u>	<u>0</u>	<u>17,593</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(12,836)	(7,001)	5,835
Fund balance at beginning of year	17,593	17,593	0
Fund balance (deficit) at end of year	<u><u>4,757</u></u>	<u><u>10,592</u></u>	<u><u>5,835</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Court Security Grant Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	4,089	0	(4,089)
Total intergovernmental	<u>4,089</u>	<u>0</u>	<u>(4,089)</u>
Total revenues	<u>4,089</u>	<u>0</u>	<u>(4,089)</u>
Excess of revenues over (under) expenditures	4,089	0	(4,089)
Fund balance at beginning of year	27,619	27,619	0
Fund balance (deficit) at end of year	<u><u>31,708</u></u>	<u><u>27,619</u></u>	<u><u>(4,089)</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Juvenile Diversion Program Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental			
Grants	60,361	34,814	(25,547)
Total intergovernmental	<u>60,361</u>	<u>34,814</u>	<u>(25,547)</u>
Total revenues	<u>60,361</u>	<u>34,814</u>	<u>(25,547)</u>
<b>Expenditures</b>			
Current			
Security of persons and property			
Personal services			
Assistant program director	7,000	3,500	3,500
Part-time secretary	2,000	2,000	0
Community service supervisor	6,000	5,967	33
Computer processor	2,000	1,000	1,000
Workers compensation	510	42	468
Public employees retirement	2,304	1,476	828
Medicare	247	176	71
Director	13,000	13,000	0
Law clerk	1,000	110	890
Assistant program director	3,500	3,500	0
Part-time secretary	4,000	3,000	1,000
Computer processor	1,000	1,000	0
Workers compensation	675	148	527
Public employees retirement	3,049	2,884	165
Medicare	326	289	37
Total personal services	<u>46,611</u>	<u>38,092</u>	<u>8,519</u>
Materials and supplies			
Operating supplies	500	312	188
Total materials and supplies	<u>500</u>	<u>312</u>	<u>188</u>
All other expenditures			
Travel and transportation	750	585	165
Postage and mailing	150	146	4
Total all other expenditures	<u>900</u>	<u>731</u>	<u>169</u>
Total security of persons and property	<u>48,011</u>	<u>39,135</u>	<u>8,876</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Juvenile Diversion Program Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Capital outlay	4,852	4,640	212
Total expenditures	<u>52,863</u>	<u>43,775</u>	<u>9,088</u>
Excess of revenues over (under) expenditures	7,498	(8,961)	(16,459)
Other financing sources (uses)			
Advances - in	0	9,580	9,580
Operating transfers - out	(8,303)	0	8,303
Total other financing sources (uses)	<u>(8,303)</u>	<u>9,580</u>	<u>17,883</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(805)</u>	<u>619</u>	<u>1,424</u>
Fund balance at beginning of year	10,398	10,398	0
Fund balance (deficit) at end of year	<u><u>9,593</u></u>	<u><u>11,017</u></u>	<u><u>1,424</u></u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Victims of Crime Assistance Grant Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental			
Grants	59,322	32,248	(27,074)
Total intergovernmental	<u>59,322</u>	<u>32,248</u>	<u>(27,074)</u>
Total revenues	<u>59,322</u>	<u>32,248</u>	<u>(27,074)</u>
Expenditures			
Current			
Security of persons and property			
Personal services			
Victims advocate	27,000	27,000	0
Workers compensation	158	158	0
Employee life insurance	83	63	20
Hospitalization	9,959	9,336	623
Public employees retirement	3,659	3,576	83
Medicare	393	393	0
Eye care	149	149	0
Total personal services	<u>41,401</u>	<u>40,675</u>	<u>726</u>
All other expenditures			
Travel and transportation	1,098	1,098	0
Refunds	675	675	0
Total all other expenditures	<u>1,773</u>	<u>1,773</u>	<u>0</u>
Total security of persons and property	<u>43,174</u>	<u>42,448</u>	<u>726</u>
Total expenditures	<u>43,174</u>	<u>42,448</u>	<u>726</u>
Excess of revenues over (under) expenditures	16,148	(10,200)	(26,348)
Other financing sources (uses)			
Advances - out	(16,148)	(16,148)	0
Operating transfers - in	0	27,690	27,690
Total other financing sources (uses)	<u>(16,148)</u>	<u>11,542</u>	<u>27,690</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	0	1,342	1,342
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u>0</u>	<u>1,342</u>	<u>1,342</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Traffic Intervention Program Fund  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental			
Grants	56,042	38,491	(17,551)
Total intergovernmental	<u>56,042</u>	<u>38,491</u>	<u>(17,551)</u>
Total revenues	<u>56,042</u>	<u>38,491</u>	<u>(17,551)</u>
Expenditures			
Current			
Security of persons and property			
Personal services			
Coordinator	12,580	12,580	0
Assistant program coordinator	5,211	5,179	32
Clerk	5,401	4,027	1,374
Workers compensation	696	138	558
Public employees retirement	3,142	3,096	46
Medicare	336	133	203
Total personal services	<u>27,366</u>	<u>25,153</u>	<u>2,213</u>
Materials and supplies			
Operating supplies	750	81	669
Total materials and supplies	<u>750</u>	<u>81</u>	<u>669</u>
Total security of persons and property	<u>28,116</u>	<u>25,234</u>	<u>2,882</u>
Total expenditures	<u>28,116</u>	<u>25,234</u>	<u>2,882</u>
Excess of revenues over (under) expenditures	27,926	13,257	(14,669)
Other financing sources (uses)			
Advances - out	(25,921)	(25,921)	0
Operating transfers - out	(24,116)	0	24,116
Total other financing sources (uses)	<u>(50,037)</u>	<u>(25,921)</u>	<u>24,116</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(22,111)	(12,664)	9,447
Fund balance at beginning of year	24,116	24,116	0
Fund balance (deficit) at end of year	<u><u>2,005</u></u>	<u><u>11,452</u></u>	<u><u>9,447</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Senior Facility Grant Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	15,119	14,842	(277)
Total intergovernmental	<u>15,119</u>	<u>14,842</u>	<u>(277)</u>
Total revenues	<u>15,119</u>	<u>14,842</u>	<u>(277)</u>
Excess of revenues over (under) expenditures	15,119	14,842	(277)
Other financing sources (uses)			
Advances - out	(14,842)	(14,842)	0
Operating transfers - in	14,842	0	(14,842)
Total other financing sources (uses)	<u>0</u>	<u>(14,842)</u>	<u>(14,842)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	15,119	0	(15,119)
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u><u>15,119</u></u>	<u><u>0</u></u>	<u><u>(15,119)</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Schaff Community Center Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
Leisure time activities			
Contractual services	10,458	0	10,458
Total leisure time activities	<u>10,458</u>	<u>0</u>	<u>10,458</u>
Total expenditures	<u>10,458</u>	<u>0</u>	<u>10,458</u>
Excess of revenues over (under) expenditures	(10,458)	0	10,458
Fund balance at beginning of year	10,458	10,458	0
Fund balance (deficit) at end of year	<u><u>0</u></u>	<u><u>10,458</u></u>	<u><u>10,458</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Stearns Farm Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	9,000	0	(9,000)
Total intergovernmental	<u>9,000</u>	<u>0</u>	<u>(9,000)</u>
Total revenues	<u>9,000</u>	<u>0</u>	<u>(9,000)</u>
Expenditures			
Current			
Leisure time activities			
Contractual services	77,350	31,908	45,442
Total leisure time activities	<u>77,350</u>	<u>31,908</u>	<u>45,442</u>
Total expenditures	<u>77,350</u>	<u>31,908</u>	<u>45,442</u>
Excess of revenues over (under) expenditures	(68,350)	(31,908)	36,442
Fund balance at beginning of year	73,350	73,350	0
Fund balance (deficit) at end of year	<u><u>5,000</u></u>	<u><u>41,442</u></u>	<u><u>36,442</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Litter Prevention and Recycling Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental			
Grants	61,861	50,452	(11,409)
Total intergovernmental	<u>61,861</u>	<u>50,452</u>	<u>(11,409)</u>
Reimbursements			
Reimbursements	26,522	26,522	0
Total reimbursements	<u>26,522</u>	<u>26,522</u>	<u>0</u>
Total revenues	<u>88,383</u>	<u>76,974</u>	<u>(11,409)</u>
<b>Expenditures</b>			
Current			
Community environment			
Personal services			
Coordinator	26,951	25,827	1,124
Workers compensation	809	95	714
Employee life insurance	83	64	19
Hospitalization	10,425	9,697	728
Public employees retirement	3,652	3,463	189
Medicare	391	374	17
Eye care	153	151	2
Total personal services	<u>42,464</u>	<u>39,671</u>	<u>2,793</u>
Materials and supplies			
Operating supplies	300	300	0
Total materials and supplies	<u>300</u>	<u>300</u>	<u>0</u>
Contractual services	400	0	400
All other expenditures			
Awards and promotions	300	0	300
Dues and subscriptions	20	0	20
Printing and production	497	0	497
Advertising campaign	1,415	0	1,415
Awards and promotions	3,325	2,793	532
Dues and subscriptions	300	240	60
Travel and transportation	300	108	192
Education awareness	300	0	300
Printing and production	680	45	635
Advertising campaign	15,350	4,464	10,886
Total all other expenditures	<u>22,487</u>	<u>7,650</u>	<u>14,837</u>
Total community environment	<u>65,651</u>	<u>47,621</u>	<u>18,030</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - Litter Prevention and Recycling - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Capital outlay	22,640	22,640	0
Total expenditures	<u>88,291</u>	<u>70,261</u>	<u>18,030</u>
Excess of revenues over (under) expenditures	92	6,713	6,621
Other financing sources (uses)			
Operating transfers - out	(92)	0	92
Total other financing sources (uses)	<u>(92)</u>	<u>0</u>	<u>92</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>0</u>	<u>6,713</u>	<u>6,713</u>
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u><u>0</u></u>	<u><u>6,713</u></u>	<u><u>6,713</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Customer Service Center Grant Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Fund balance at beginning of year	2,543	2,543	0
Fund balance (deficit) at end of year	<u>2,543</u>	<u>2,543</u>	<u>0</u>



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Nature Works Grant Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Fund balance at beginning of year	3,200	3,200	0
Fund balance (deficit) at end of year	<u>3,200</u>	<u>3,200</u>	<u>0</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - America Beautiful Grant Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Fund balance at beginning of year	97	97	0
Fund balance (deficit) at end of year	<u>97</u>	<u>97</u>	<u>0</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Special Revenue - West Creek Preservation Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	318,000	0	(318,000)
Total intergovernmental	<u>318,000</u>	<u>0</u>	<u>(318,000)</u>
Total revenues	<u>318,000</u>	<u>0</u>	<u>(318,000)</u>
Expenditures			
Current			
Leisure time activities			
Materials and supplies			
Operating supplies	42,770	0	42,770
Total materials and supplies	<u>42,770</u>	<u>0</u>	<u>42,770</u>
Contractual services	275,230	0	275,230
Total leisure time activities	<u>318,000</u>	<u>0</u>	<u>318,000</u>
Total expenditures	<u>318,000</u>	<u>0</u>	<u>318,000</u>
Excess of revenues over (under) expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u>0</u>	<u>0</u>	<u>0</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Special Revenue - Ohio and Erie Canal Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	50,000	0	(50,000)
Total intergovernmental	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
Total revenues	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
Expenditures			
Current			
Leisure time activities			
Contractual services	50,000	0	50,000
Total leisure time activities	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Total expenditures	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Excess of revenues over (under) expenditures	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u>0</u>	<u>0</u>	<u>0</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Special Revenue Funds  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and other taxes			
Real estate and public utility	4,157,109	3,986,796	(170,313)
Tangible personal property	430,000	416,697	(13,303)
Total property and other taxes	<u>4,587,109</u>	<u>4,403,493</u>	<u>(183,616)</u>
Charges for services			
General government	335,687	428,329	92,642
Parks and recreation	113,559	23,122	(90,437)
Emergency medical services	600,000	717,426	117,426
Program income	122,582	498,321	375,739
Miscellaneous services	7,000	3,025	(3,975)
Total charges for services	<u>1,178,828</u>	<u>1,670,223</u>	<u>491,395</u>
Fees, licenses, and permits			
Fees and permits	21,000	36,920	15,920
Total fees, licenses, and permits	<u>21,000</u>	<u>36,920</u>	<u>15,920</u>
Fines and forfeitures			
Fines and forfeitures	55,500	85,674	30,174
Total fines and forfeitures	<u>55,500</u>	<u>85,674</u>	<u>30,174</u>
Intergovernmental			
Homestead	44,900	44,485	(415)
10% reimbursement	429,600	438,255	8,655
2.5% property tax rollback	78,400	81,216	2,816
State motor vehicle license tax	1,047,357	1,085,228	37,871
State gasoline tax	2,037,384	1,495,918	(541,466)
Grants	4,785,104	5,029,770	244,666
Total intergovernmental	<u>8,422,745</u>	<u>8,174,872</u>	<u>(247,873)</u>
Donations			
Donations	204,970	204,641	(329)
Total donations	<u>204,970</u>	<u>204,641</u>	<u>(329)</u>
Rentals and leases			
Rentals and leases	274,000	337,555	63,555
Total rentals and leases	<u>274,000</u>	<u>337,555</u>	<u>63,555</u>
Special assessments			
Special assessments	745,995	748,798	2,803
Total special assessments	<u>745,995</u>	<u>748,798</u>	<u>2,803</u>
Interest			
Interest	9,652	17,710	8,058
Total interest	<u>9,652</u>	<u>17,710</u>	<u>8,058</u>
Reimbursements			
Reimbursements	55,390	57,634	2,244
Total reimbursements	<u>55,390</u>	<u>57,634</u>	<u>2,244</u>
<b>Total revenues</b>	<u>15,555,189</u>	<u>15,737,520</u>	<u>182,331</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Special Revenue Funds - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
General government			
Contractual services			
Contractual services	15,000	4,857	10,143
Total contractual services	<u>15,000</u>	<u>4,857</u>	<u>10,143</u>
All other expenditures			
County auditor deduction	6,404	0	6,404
Total all other expenditures	<u>6,404</u>	<u>0</u>	<u>6,404</u>
Total general government	<u>21,404</u>	<u>4,857</u>	<u>16,547</u>
Security of persons and property			
Personal services			
Accounts coordinator	31,962	31,797	165
Arrow uniform	140,572	140,572	0
Assistant program coordinator	5,211	5,179	32
Assistant program director	10,500	7,000	3,500
Assistant vehicle maintenance officer	44,475	43,575	900
Clerk	5,401	4,027	1,374
Clerk-typist	25,901	25,656	245
Community service supervisor	6,000	5,967	33
Computer processor	3,000	2,000	1,000
Coordinator	12,580	12,580	0
DARE police officer	559,668	556,994	2,674
Director	13,000	13,000	0
Educational occupation wage supplement	132,940	132,940	0
Employee life insurance	1,170	427	743
Eye care	669	628	41
Firemen	819,742	787,469	32,273
Hospital buy back	800	800	0
Hospitalization	24,827	23,571	1,256
Law clerk	1,000	110	890
Longevity	1,700	1,700	0
Medicare	3,350	2,930	420
Overtime	865,637	840,238	25,399
Overtime training	84,254	84,254	0
Part-time secretary	6,000	5,000	1,000
Public employees retirement	27,472	26,350	1,122
State pension fund	2,970,125	2,957,327	12,798
Tool allowance	651	620	31
Victims advocate	27,000	27,000	0
Workers compensation	5,252	3,699	1,553
Total personal services	<u>5,830,859</u>	<u>5,743,410</u>	<u>87,449</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Total - All Special Revenue Funds - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	47,421	36,318	11,103
Vehicle maintenance tires and tubes	0	(1,035)	1,035
Total materials and supplies	47,421	35,283	12,138
County auditor deductions			
County auditor and treasurer fees	34,784	34,416	368
Total county auditor deductions	34,784	34,416	368
Vehicle maintenance and repair			
Vehicle maintenance and repairs	6,879	6,208	671
Total vehicle maintenance and repair	6,879	6,208	671
Contractual services			
Contractual services	156,095	138,260	17,835
Total contractual services	156,095	138,260	17,835
All other expenditures			
Confidential investigations	10,000	0	10,000
Copier and duplicator	481	481	0
Dues and subscriptions	16,500	16,500	0
Education awareness	22,000	19,488	2,512
Housing of prisoners	50,000	49,600	400
Legal advertising	1,000	0	1,000
Postage and mailing	207	203	4
Radio and communications	48,776	39,639	9,137
Refunds	5,026	5,026	0
Training	9,907	1,507	8,400
Travel and transportation	5,233	3,683	1,550
Uniform replacement	50,901	50,888	13
Utilities-telephone	7,700	6,829	871
Total all other expenditures	227,731	193,844	33,887
Total security of persons and property	6,303,769	6,151,421	152,348
Transportation			
Personal services			
Arrow uniform	46,795	44,902	1,893
Employee life insurance	6,214	5,346	868
Eye care	10,448	9,863	585
Hospitalization	626,344	625,735	609
Laborer	1,324,968	1,308,703	16,265
Longevity	49,400	47,500	1,900
Mechanic	433,019	431,189	1,830
Mechanics supervisor	55,142	54,636	506
Medicare	34,947	28,377	6,570
Overtime	324,765	300,585	24,180
Parts expediter	58,543	57,409	1,134
Printer	42,950	42,942	8
Public employees retirement	460,374	455,190	5,184
Sign painter	44,242	43,900	342
Special equipment operator	323,434	322,366	1,068
Summer laborer	35,444	35,054	390
Supervisor	115,433	114,048	1,385
Tool allowance	6,200	6,200	0

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Special Revenue Funds - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Traffic light technician	58,293	57,015	1,278
Truck driver	631,393	628,928	2,465
Workers compensation	19,707	19,688	19
Total personal services	4,708,055	4,639,576	68,479
Materials and supplies			
Minuteman lubricants	10,037	8,080	1,957
Operating supplies	78,713	78,061	652
Sunoco gas and diesel	148,356	147,952	404
Total materials and supplies	237,106	234,093	3,013
Contractual services			
Contractual services	87,956	87,677	279
Total contractual services	87,956	87,677	279
All other expenditures			
Copier and duplicator	500	295	205
Radio and communications	6,750	6,478	272
Reimbursements	745,794	0	745,794
Rentals and leases	6,994	6,934	60
Total all other expenditures	760,038	13,707	746,331
Total transportation	5,793,155	4,975,053	818,102
Community environment			
Personal services			
Accrued sick leave and disability	1,000	0	1,000
Administrator	56,592	56,273	319
Assistant prosecutor	21,431	21,412	19
Clerk-typist	26,200	26,200	0
Coordinator	60,671	59,547	1,124
Director	62,978	62,978	0
Employee life insurance	1,056	916	140
Eye care	1,830	1,828	2
FSS coordinator	30,269	26,411	3,858
Hospitalization	119,038	117,355	1,683
Inspector	71,950	58,146	13,804
Inspector-housing	36,208	36,208	0
Longevity	4,550	4,550	0
Medicare	7,551	7,237	314
Occupancy specialist	32,637	32,368	269
Overtime	29,868	18,036	11,832
Part-time clerk	5,500	3,067	2,433
Program manager	49,716	48,876	840
Public employees retirement	83,879	78,247	5,632
Public housing custodian	30,810	29,779	1,031
Public service employee trainee	27,116	27,116	0
Resident initiative assistant	22,696	20,945	1,751
Secretary	64,080	64,080	0
Workers compensation	6,761	2,465	4,296
Total personal services	854,387	804,040	50,347



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Total - All Special Revenue Funds - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	188,102	173,874	14,228
Photography supplies	71	71	0
Total materials and supplies	188,173	173,945	14,228
Maintenance of equipment and facilities			
Maintenance of equipment and facilities	1,809	1,809	0
Total maintenance of equipment and facilities	1,809	1,809	0
Contractual services			
Contractual services	2,359,544	3,613,973	(1,254,429)
Total contractual services	2,359,544	3,613,973	(1,254,429)
All other expenditures			
Advertising campaign	18,375	6,074	12,301
Awards and promotions	3,625	2,793	832
Copier and duplicator	1,542	1,230	312
Dues and subscriptions	1,678	1,598	80
Education awareness	375	75	300
Health and human services	43,284	43,284	0
Home improvement program	90,243	90,243	0
Legal advertising	4,322	4,322	0
Litter prevention	10,920	10,920	0
Master zoning permits	34,958	12,993	21,965
Postage and mailing	4,656	3,866	790
Printing and production	1,177	45	1,132
Reimbursements	202,161	171,156	31,005
Rentals and leases	3,276	2,133	1,143
Senior citizens emergency cleanup	450	450	0
Travel and transportation	25,878	6,358	19,520
Total all other expenditures	446,920	357,540	89,380
Total community environment	3,850,833	4,951,307	(1,100,474)
Basic utility services			
Personal services			
Arrow uniform	6,000	5,470	530
Clerk-typist	26,670	26,617	53
Employee life insurance	1,081	880	201
Eye care	1,886	1,514	372
Hospitalization	95,356	95,017	339
Laborer	126,534	125,294	1,240
Longevity	10,300	9,695	605
Mechanic	40,807	37,430	3,377
Medicare	2,067	2,067	0
Overtime	68,641	68,641	0
Public employees retirement	78,333	78,333	0
Supervisor	59,585	56,439	3,146
Tool allowance	1,240	620	620
Truck driver	193,031	191,422	1,609
Workers compensation	3,259	3,259	0
Total personal services	714,790	702,698	12,092

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Total - All Special Revenue Funds - continued  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Minuteman lubricants	8,000	0	8,000
Operating supplies	24,000	23,505	495
Sunoco gas and diesel	18,500	13,500	5,000
Total materials and supplies	<u>50,500</u>	<u>37,005</u>	<u>13,495</u>
Contractual services			
Contractual services	11,437	10,585	852
Total contractual services	<u>11,437</u>	<u>10,585</u>	<u>852</u>
All other expenditures			
County auditor deduction	4,000	3,868	132
Legal advertising	727	727	0
Postage and mailing	700	700	0
Street lighting	885,000	883,785	1,215
Total all other expenditures	<u>890,427</u>	<u>889,080</u>	<u>1,347</u>
Total basic utility services	<u>1,667,154</u>	<u>1,639,368</u>	<u>27,786</u>
Leisure time activities			
Personal services			
Accrued sick leave and disability	550	0	550
Arrow uniform	1,150	1,086	64
Assistant program coordinator	24,296	23,450	846
Casemanager	30,296	30,296	0
Custodian	35,730	32,650	3,080
Employee life insurance	497	366	131
Escort and outreach coordinator	75,374	59,278	16,096
Eye care	518	404	114
Food service aide	28,275	18,679	9,596
Full-time housekeeper	252	0	252
Hopital buy back	4,000	2,923	1,077
Hospitalization	28,755	26,667	2,088
Longevity	2,450	2,400	50
Medicare	4,720	3,683	1,037
Outreach specialist II	36,925	36,925	0
Overtime	8,239	7,396	843
Part-time assistant coordinator	8,402	7,557	845
Part-time bus driver	1	0	1
Part-time clerk	4,730	3,147	1,583
Part-time housekeeper	25,965	24,601	1,364
Part-time outreach coordinator	9,665	9,665	0
Part-time program assistant	5,260	1,260	4,000
Public employees retirement	42,366	36,779	5,587
Site coordinator	10,433	8,223	2,210
Workers compensation	6,952	1,399	5,553
Total personal services	<u>395,801</u>	<u>338,834</u>	<u>56,967</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Special Revenue Funds - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	177,245	115,514	61,731
Total materials and supplies	177,245	115,514	61,731
Maintenance of equipment and facilities			
Maintenance of equipment and facilities	600	495	105
Total maintenance of equipment and facilities	600	495	105
Contractual services			
Contractual services	481,342	93,942	387,400
Total contractual services	481,342	93,942	387,400
All other expenditures			
Copier and duplicator	1,550	511	1,039
Education awareness	330	196	134
Postage and mailing	1,000	405	595
Refunds	120	0	120
Reimbursements	75,200	57,053	18,147
Rentals and leases	250	0	250
Travel and transportation	100	100	0
Utilities-electricity	49,000	39,051	9,949
Utilities-gas	43,550	37,669	5,881
Utilities-water	3,600	1,874	1,726
Total all other expenditures	174,700	136,859	37,841
Total leisure time activities	1,229,688	685,644	544,044
Capital outlay	219,127	192,367	26,760
Total expenditures	19,085,130	18,600,017	485,113
Excess of revenues over (under) expenditures	(3,529,941)	(2,862,497)	667,444
Other financing sources (uses)			
Advances - in	0	250,590	250,590
Advances - out	(205,091)	(205,091)	0
Operating transfers - in	5,198,594	5,562,210	363,616
Operating transfers - out	(2,759,950)	(2,609,104)	150,846
Total other financing sources (uses)	2,233,553	2,998,605	765,052
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,296,388)	136,108	1,432,496
Fund balance at beginning of year	2,236,793	2,236,793	0
Prior year encumbrances appropriated	17,433	17,433	0
Fund balance (deficit) at end of year	957,838	2,390,334	1,432,496

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## CITY OF PARMA, OHIO

### DEBT SERVICE FUND

DEBT SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR THE PAYMENT OF GENERAL AND SPECIAL ASSESSMENT LONG-TERM DEBT PRINCIPAL AND INTEREST

Since the City has only one Debt Service Fund and the level of budgetary control is the same as that which is shown in the Combined Financial Statements, no additional financial statements are presented here.

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Debt Service Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Special assessments			
Special assessments	283,601	267,201	(16,400)
Total special assessments	<u>283,601</u>	<u>267,201</u>	<u>(16,400)</u>
Interest			
Interest	22,061	10,900	(11,161)
Total interest	<u>22,061</u>	<u>10,900</u>	<u>(11,161)</u>
Total revenues	<u>305,662</u>	<u>278,101</u>	<u>(27,561)</u>
<b>Expenditures</b>			
Current			
General government			
All other expenditures			
County auditor deduction	1,637	1,389	248
Total all other expenditures	<u>1,637</u>	<u>1,389</u>	<u>248</u>
Total general government	<u>1,637</u>	<u>1,389</u>	<u>248</u>
Debt service			
Debt service			
Principal retirement	1,249,056	1,244,885	4,171
Interest and fiscal charges	1,510,135	1,479,757	30,378
Total debt service	<u>2,759,191</u>	<u>2,724,642</u>	<u>34,549</u>
Total expenditures	<u>2,760,828</u>	<u>2,726,031</u>	<u>34,797</u>
Excess of revenues over (under) expenditures	(2,455,166)	(2,447,930)	7,236
<b>Other financing sources (uses)</b>			
Advances - in	57,136	1,160	(55,976)
Advances - out	(30,396)	(45,325)	(14,929)
Operating transfers - in	2,174,020	2,204,598	30,578
Operating transfers - out	(30,973)	0	30,973
Total other financing sources (uses)	<u>2,169,787</u>	<u>2,160,433</u>	<u>(9,354)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(285,379)	(287,497)	(2,118)
Fund balance at beginning of year	489,420	489,420	0
Fund balance (deficit) at end of year	<u>204,041</u>	<u>201,923</u>	<u>(2,118)</u>

## CITY OF PARMA, OHIO

### CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS ARE ESTABLISHED TO ACCOUNT FOR FINANCIAL RESOURCES TO BE USED FOR THE ACQUISITION OR CONSTRUCTION OF MAJOR CAPITAL FACILITIES (OTHER THAN THOSE FINANCED BY TRUST FUNDS AND PROPRIETARY FUNDS)

Library	To account for the financing, purchase and renovation of the Royal Ridge Elementary School which will eventually become a branch of the Cuyahoga County Public Library.
Sewer Construction	To account for the financing and construction of various sanitary sewers within the City.
Street Improvements	To account for the financing and improvement of various streets within the City.
City Income Tax Capital Acquisitions	To account for income tax revenue set aside by ordinance for capital acquisition and improvement.
Sidewalks	To account for infrastructure special assessments.
Senior Citizens Center	To account for the financing and construction of the Senior Citizens Center.
Courts Capital Improvement	To account for capital improvements at the Parma Municipal Court District.
City Hall Capital Improvement	To account for the financing of various improvements at Parma City Hall.
Justice Center	To account for the construction of a new court and jail facility.
Fire Department Building Fund	To account for renovations of Fire Department buildings.

City of Parma, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2002

	Library	Sewer Construction	Street Improvements	City Income Tax Capital Acquisitions	Sidewalks
<b>Assets</b>					
Equity in pooled cash and cash equivalents	\$ 0	30,090	36	1,366,968	0
Taxes receivable	0	0	0	733,265	0
Interfund receivable	0	0	0	1,169	0
Special assessments receivable	0	0	0	0	38,869
Accrued interest receivable	133	0	0	0	0
Due from other funds	0	0	0	0	0
<b>Total assets</b>	<u>\$ 133</u>	<u>30,090</u>	<u>36</u>	<u>2,101,402</u>	<u>38,869</u>
<b>Liabilities</b>					
Accounts payable	\$ 0	0	0	391,749	0
Contracts payable	0	0	0	53	0
Interfund payable	0	0	0	4,875	0
Retainage payable	0	0	0	0	0
Due to other governments	0	0	0	1,772	0
Deferred revenue	0	0	0	255,545	38,869
<b>Total liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>653,994</u>	<u>38,869</u>
<b>Fund equity</b>					
Fund balance					
Unreserved, undesignated	133	30,090	36	1,447,408	0
<b>Total fund equity and other credits</b>	<u>133</u>	<u>30,090</u>	<u>36</u>	<u>1,447,408</u>	<u>0</u>
<b>Total liabilities and fund equity</b>	<u>\$ 133</u>	<u>30,090</u>	<u>36</u>	<u>2,101,402</u>	<u>38,869</u>



Senior Citizens Center	Courts Capital Improvements	City Hall Improvements	Justice Center	Fire Department Building Fund	Totals
37,454	381,941	19,361	320,413	739,279	2,895,542
0	0	0	0	0	733,265
0	0	0	0	0	1,169
0	0	0	0	0	38,869
825	0	0	892	0	1,850
0	4,932	0	0	0	4,932
<u>38,279</u>	<u>386,873</u>	<u>19,361</u>	<u>321,305</u>	<u>739,279</u>	<u>3,675,627</u>
0	0	0	161,469	1,575	554,793
0	810	0	0	0	863
0	0	0	0	0	4,875
35,752	0	0	0	0	35,752
0	0	0	0	0	1,772
0	0	0	0	0	294,414
<u>35,752</u>	<u>810</u>	<u>0</u>	<u>161,469</u>	<u>1,575</u>	<u>892,469</u>
2,527	386,063	19,361	159,836	737,704	2,783,158
<u>2,527</u>	<u>386,063</u>	<u>19,361</u>	<u>159,836</u>	<u>737,704</u>	<u>2,783,158</u>
<u>38,279</u>	<u>386,873</u>	<u>19,361</u>	<u>321,305</u>	<u>739,279</u>	<u>3,675,627</u>

City of Parma, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds

	Library	Sewer Construction	Street Improvements	City Income Tax Capital	Sidewalks
<b>Revenues</b>					
Municipal income tax	\$ 0	0	0	5,967,249	0
Charges for services	0	0	0	246	0
Fines and forfeitures	0	0	0	0	0
Intergovernmental	0	0	167,081	0	0
Donations	0	0	0	0	0
Special assessments	0	0	0	0	7,185
Interest	8	0	0	0	0
Other	0	0	0	66,397	0
<b>Total revenues</b>	<u>8</u>	<u>0</u>	<u>167,081</u>	<u>6,033,892</u>	<u>7,185</u>
<b>Expenditures</b>					
Current					
Legislative and executive	0	0	556,937	2,730,326	37
Capital outlay	0	0	0	854,809	0
Debt service					
Principal retirement	0	0	0	715,047	0
Interest and fiscal charges	0	0	0	147,183	0
<b>Total expenditures</b>	<u>0</u>	<u>0</u>	<u>556,937</u>	<u>4,447,365</u>	<u>37</u>
<b>Excess of revenues over (under) expenditures</b>	<u>8</u>	<u>0</u>	<u>(389,856)</u>	<u>1,586,527</u>	<u>7,148</u>
<b>Other financing sources (uses)</b>					
Operating transfers - in	0	7,434	1,865	195	72,555
Operating transfers - out	(7,085)	0	0	(2,024,989)	0
Inception of capital leases	0	0	0	427,638	0
<b>Total other financing sources (uses)</b>	<u>(7,085)</u>	<u>7,434</u>	<u>1,865</u>	<u>(1,597,156)</u>	<u>72,555</u>
<b>Excess of revenues and other financing sources (under) expenditures and other financing uses</b>	<u>(7,077)</u>	<u>7,434</u>	<u>(387,991)</u>	<u>(10,629)</u>	<u>79,703</u>
<b>Fund balances (deficit) at beginning of year</b>	<u>7,210</u>	<u>22,656</u>	<u>388,027</u>	<u>1,458,037</u>	<u>(79,703)</u>
<b>Increase (decrease) in reserve for inventory</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund balances (deficit) at end of year</b>	<u>\$ 133</u>	<u>30,090</u>	<u>36</u>	<u>1,447,408</u>	<u>0</u>

Senior Citizens Center	Courts Capital Improvements	City Hall Improvement	Justice Center	Fire Department Building Fund	Totals
0	0	0	0	0	5,967,249
0	61,160	0	0	700,979	762,385
0	1,898	0	0	0	1,898
0	0	0	0	0	167,081
0	0	2,500	0	0	2,500
0	0	0	0	0	7,185
182	0	0	303	4,333	4,826
0	0	0	0	0	66,397
<u>182</u>	<u>63,058</u>	<u>2,500</u>	<u>303</u>	<u>705,312</u>	<u>6,979,521</u>
0	63,490	6,137	335,005	40,436	3,732,368
0	936	10,000	0	0	865,745
0	0	0	0	0	715,047
0	0	0	0	0	147,183
<u>0</u>	<u>64,426</u>	<u>16,137</u>	<u>335,005</u>	<u>40,436</u>	<u>5,460,343</u>
<u>182</u>	<u>(1,368)</u>	<u>(13,637)</u>	<u>(334,702)</u>	<u>664,876</u>	<u>1,519,178</u>
0	0	0	28,649	0	110,698
0	(25,000)	0	0	0	(2,057,074)
0	0	0	0	0	427,638
<u>0</u>	<u>(25,000)</u>	<u>0</u>	<u>28,649</u>	<u>0</u>	<u>(1,518,738)</u>
182	(26,368)	(13,637)	(306,053)	664,876	440
2,345	412,431	32,998	465,889	72,828	2,782,718
0	0	0	0	0	0
<u>2,527</u>	<u>386,063</u>	<u>19,361</u>	<u>159,836</u>	<u>737,704</u>	<u>2,783,158</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Capital Projects - Library Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Other financing sources (uses)			
Operating transfers - out	(7,085)	(7,085)	0
Total other financing sources (uses)	<u>(7,085)</u>	<u>(7,085)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(7,085)	(7,085)	0
Fund balance at beginning of year	7,085	7,085	0
Fund balance (deficit) at end of year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Sewer Construction Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
General government			
Materials and supplies			
Operating supplies	2,233	0	2,233
Total materials and supplies	<u>2,233</u>	<u>0</u>	<u>2,233</u>
Contractual services	11,550	0	11,550
Total general government	<u>13,783</u>	<u>0</u>	<u>13,783</u>
Total expenditures	<u>13,783</u>	<u>0</u>	<u>13,783</u>
Excess of revenues over (under) expenditures	(13,783)	0	13,783
Other financing sources (uses)			
Advances - in	7,435	0	(7,435)
Advances - out	(7,435)	(7,435)	0
Operating transfers - in	0	7,435	7,435
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(13,783)	0	13,783
Fund balance at beginning of year	30,090	30,090	0
Fund balance (deficit) at end of year	<u>16,307</u>	<u>30,090</u>	<u>13,783</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Street Improvements Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental			
Grants	174,622	167,081	(7,541)
Total intergovernmental	<u>174,622</u>	<u>167,081</u>	<u>(7,541)</u>
Total revenues	<u>174,622</u>	<u>167,081</u>	<u>(7,541)</u>
Expenditures			
Current			
General government			
Contractual services	556,937	556,937	0
Total general government	<u>556,937</u>	<u>556,937</u>	<u>0</u>
Total expenditures	<u>556,937</u>	<u>556,937</u>	<u>0</u>
Excess of revenues over (under) expenditures	(382,315)	(389,856)	(7,541)
Other financing sources (uses)			
Operating transfers - in	0	1,865	1,865
Operating transfers - out	(5,676)	0	5,676
Total other financing sources (uses)	<u>(5,676)</u>	<u>1,865</u>	<u>7,541</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(387,991)	(387,991)	0
Fund balance at beginning of year	388,027	388,027	0
Fund balance (deficit) at end of year	<u>36</u>	<u>36</u>	<u>0</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - City Income Tax Capital Acquisitions Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal income tax			
Individual	5,437,177	5,507,777	70,600
Businesses	281,563	345,074	63,511
Total municipal income tax	<u>5,718,740</u>	<u>5,852,851</u>	<u>134,111</u>
Charges for services			
General government	3,000	246	(2,754)
Total charges for services	<u>3,000</u>	<u>246</u>	<u>(2,754)</u>
Reimbursements			
Reimbursements	30,000	66,397	36,397
Total reimbursements	<u>30,000</u>	<u>66,397</u>	<u>36,397</u>
Total revenues	<u>5,751,740</u>	<u>5,919,494</u>	<u>167,754</u>
<b>Expenditures</b>			
Current			
General government			
Materials and supplies			
Operating supplies	953,012	945,625	7,387
Vehicle maintenance tires and tubes	41,320	41,105	215
Total materials and supplies	<u>994,332</u>	<u>986,730</u>	<u>7,602</u>
Maintenance of equipment and facilities	87,512	62,613	24,899
Vehicle maintenance and repair	495,769	475,830	19,939
Contractual services	787,416	763,657	23,759
All other expenditures			
Legal advertising	9,297	9,101	196
Rentals and leases	19,700	18,733	967
Repair and maintenance	153,772	87,616	66,156
Refunds	125,000	90,057	34,943
Total all other expenditures	<u>307,769</u>	<u>205,507</u>	<u>102,262</u>
Total general government	<u>2,672,798</u>	<u>2,494,337</u>	<u>178,461</u>
Capital outlay	<u>1,461,606</u>	<u>1,354,622</u>	<u>106,984</u>
Total expenditures	<u>4,134,404</u>	<u>3,848,959</u>	<u>285,445</u>
Excess of revenues over (under) expenditures	1,617,336	2,070,535	453,199

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - City Income Tax Capital Acquisitions Fund - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Other financing sources (uses)			
Advances - in	132,000	132,461	461
Advances - out	(27,702)	(1,160)	26,542
Operating transfers - in	0	195	195
Operating transfers - out	(2,024,989)	(2,024,989)	0
Total other financing sources (uses)	<u>(1,920,691)</u>	<u>(1,893,493)</u>	<u>27,198</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(303,355)	177,042	480,397
Fund balance at beginning of year	862,843	862,843	0
Prior year encumbrances appropriated	159,309	159,309	0
Fund balance (deficit) at end of year	<u><u>718,797</u></u>	<u><u>1,199,194</u></u>	<u><u>480,397</u></u>



City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Sidewalks Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Special assessments			
Special assessments	9,050	7,185	(1,865)
Total special assessments	<u>9,050</u>	<u>7,185</u>	<u>(1,865)</u>
Total revenues	<u>9,050</u>	<u>7,185</u>	<u>(1,865)</u>
Expenditures			
Current			
General government			
All other expenditures			
County auditor deduction	75	37	38
Total all other expenditures	<u>75</u>	<u>37</u>	<u>38</u>
Total general government	<u>75</u>	<u>37</u>	<u>38</u>
Total expenditures	<u>75</u>	<u>37</u>	<u>38</u>
Excess of revenues over (under) expenditures	8,975	7,148	(1,827)
Other financing sources (uses)			
Advances - in	70,728	0	(70,728)
Advances - out	(79,703)	(79,703)	0
Operating transfers - in	0	72,555	72,555
Total other financing sources (uses)	<u>(8,975)</u>	<u>(7,148)</u>	<u>1,827</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	0	0	0
Fund balance at beginning of year	0	0	0
Fund balance (deficit) at end of year	<u>0</u>	<u>0</u>	<u>0</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Capital Projects - Senior Citizens Center Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest			
Interest	1,200	7	(1,193)
Total interest	<u>1,200</u>	<u>7</u>	<u>(1,193)</u>
Total revenues	<u>1,200</u>	<u>7</u>	<u>(1,193)</u>
Excess of revenues over (under) expenditures	1,200	7	(1,193)
Fund balance at beginning of year	37,447	37,447	0
Fund balance (deficit) at end of year	<u><u>38,647</u></u>	<u><u>37,454</u></u>	<u><u>(1,193)</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Courts Capital Improvement Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
General government	80,000	61,160	(18,840)
Total charges for services	<u>80,000</u>	<u>61,160</u>	<u>(18,840)</u>
Total revenues	<u>80,000</u>	<u>61,160</u>	<u>(18,840)</u>
Expenditures			
Current			
General government			
Contractual services	154,012	62,831	91,181
All other expenditures			
Training	1,000	0	1,000
Total all other expenditures	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total general government	<u>155,012</u>	<u>62,831</u>	<u>92,181</u>
Capital outlay	<u>10,000</u>	<u>936</u>	<u>9,064</u>
Total expenditures	<u>165,012</u>	<u>63,767</u>	<u>101,245</u>
Excess of revenues over (under) expenditures	(85,012)	(2,607)	82,405
Other financing sources (uses)			
Operating transfers - out	(25,000)	(25,000)	0
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(110,012)	(27,607)	82,405
Fund balance at beginning of year	409,547	409,547	0
Fund balance (deficit) at end of year	<u><u>299,535</u></u>	<u><u>381,940</u></u>	<u><u>82,405</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - City Hall Capital Improvements Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Donations			
Donations	2,500	2,500	0
Total donations	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Expenditures			
Current			
General government			
Materials and supplies			
Operating supplies	1,600	0	1,600
Total materials and supplies	<u>1,600</u>	<u>0</u>	<u>1,600</u>
Contractual services			
Contractual services	4,338	2,554	1,784
Total contractual services	<u>4,338</u>	<u>2,554</u>	<u>1,784</u>
All other expenditures			
Repair and maintenance	5,162	5,162	0
Total all other expenditures	<u>5,162</u>	<u>5,162</u>	<u>0</u>
Total general government	<u>11,100</u>	<u>7,716</u>	<u>3,384</u>
Capital outlav			
Gems/unisys system upgrade	10,000	10,000	0
Capital outlav	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total expenditures	<u>21,100</u>	<u>17,716</u>	<u>3,384</u>
Excess of revenues over (under) expenditures	(18,600)	(15,216)	3,384
Fund balance at beginning of year	32,023	32,023	0
Prior year encumbrances appropriated	975	975	0
Fund balance (deficit) at end of year	<u><u>14,398</u></u>	<u><u>17,782</u></u>	<u><u>3,384</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Justice Center Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest			
Interest	3,000	1,262	(1,738)
Total interest	<u>3,000</u>	<u>1,262</u>	<u>(1,738)</u>
Total revenues	<u>3,000</u>	<u>1,262</u>	<u>(1,738)</u>
Expenditures			
Current			
General government			
Contractual services	440,050	173,536	266,514
Total general government	<u>440,050</u>	<u>173,536</u>	<u>266,514</u>
Total expenditures	<u>440,050</u>	<u>173,536</u>	<u>266,514</u>
Excess of revenues over (under) expenditures	(437,050)	(172,274)	264,776
Other financing sources (uses)			
Operating transfers - in	152,527	28,649	(123,878)
Operating transfers - out	(109,523)	0	109,523
Total other financing sources (uses)	<u>43,004</u>	<u>28,649</u>	<u>(14,355)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(394,046)	(143,625)	250,421
Fund balance at beginning of year	399,288	399,288	0
Prior year encumbrances appropriated	14,400	14,400	0
Fund balance (deficit) at end of year	<u>19,642</u>	<u>270,063</u>	<u>250,421</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Capital Projects - Fire Department Building Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
Emergency medical services	681,692	700,979	19,287
Total charges for services	<u>681,692</u>	<u>700,979</u>	<u>19,287</u>
Interest			
Interest	0	4,333	4,333
Total interest	<u>0</u>	<u>4,333</u>	<u>4,333</u>
Total revenues	<u>681,692</u>	<u>705,312</u>	<u>23,620</u>
Expenditures			
Current			
General government			
Contractual services	49,500	45,777	3,723
All other expenditures			
Legal advertising	2,500	584	1,916
Total all other expenditures	<u>2,500</u>	<u>584</u>	<u>1,916</u>
Total general government	<u>52,000</u>	<u>46,361</u>	<u>5,639</u>
Total expenditures	<u>52,000</u>	<u>46,361</u>	<u>5,639</u>
Excess of revenues over (under) expenditures	629,692	658,951	29,259
Fund balance at beginning of year	72,828	72,828	0
Fund balance (deficit) at end of year	<u><u>702,520</u></u>	<u><u>731,779</u></u>	<u><u>29,259</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Total - All Capital Projects Funds  
 For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal income tax			
Individual	5,437,177	5,507,777	70,600
Businesses	281,563	345,074	63,511
Total municipal income tax	<u>5,718,740</u>	<u>5,852,851</u>	<u>134,111</u>
<b>Charges for services</b>			
General government	83,000	61,406	(21,594)
Emergency medical services	681,692	700,979	19,287
Total charges for services	<u>764,692</u>	<u>762,385</u>	<u>(2,307)</u>
<b>Intergovernmental</b>			
Grants	174,622	167,081	(7,541)
Total intergovernmental	<u>174,622</u>	<u>167,081</u>	<u>(7,541)</u>
<b>Donations</b>			
Donations	2,500	2,500	0
Total donations	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<b>Special assessments</b>			
Special assessments	9,050	7,185	(1,865)
Total special assessments	<u>9,050</u>	<u>7,185</u>	<u>(1,865)</u>
<b>Interest</b>			
Interest	4,200	5,602	1,402
Total interest	<u>4,200</u>	<u>5,602</u>	<u>1,402</u>
<b>Reimbursements</b>			
Reimbursements	30,000	66,397	36,397
Total reimbursements	<u>30,000</u>	<u>66,397</u>	<u>36,397</u>
<b>Total revenues</b>	<u>6,703,804</u>	<u>6,864,001</u>	<u>160,197</u>
<b>Expenditures</b>			
<b>Current</b>			
<b>General government</b>			
Materials and supplies			
Operating supplies	956,845	945,625	11,220
Vehicle maintenance tires and tubes	41,320	41,105	215
Total materials and supplies	<u>998,165</u>	<u>986,730</u>	<u>11,435</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Capital Projects Funds - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Maintenance of equipment and facilities			
Maintenance of equipment and facilities	87,512	62,613	24,899
Total maintenance of equipment and facilities	87,512	62,613	24,899
Vehicle maintenance and repair			
Vehicle maintenance and repairs	495,769	475,830	19,939
Total vehicle maintenance and repair	495,769	475,830	19,939
Contractual services			
Contractual services	2,003,803	1,605,292	398,511
Total contractual services	2,003,803	1,605,292	398,511
All other expenditures			
County auditor deduction	75	37	38
Legal advertising	11,797	9,685	2,112
Refunds	125,000	90,057	34,943
Rentals and leases	19,700	18,733	967
Repair and maintenance	158,934	92,778	66,156
Training	1,000	0	1,000
Total all other expenditures	316,506	211,290	105,216
Total general government	3,901,755	3,341,755	560,000
Capital outlay	1,481,606	1,365,558	116,048
Total expenditures	5,383,361	4,707,313	676,048
Excess of revenues over (under) expenditures	1,320,443	2,156,688	836,245
Other financing sources (uses)			
Advances - in	210,163	132,461	(77,702)
Advances - out	(114,840)	(88,298)	26,542
Operating transfers - in	152,527	110,699	(41,828)
Operating transfers - out	(2,172,273)	(2,057,074)	115,199
Total other financing sources (uses)	(1,924,423)	(1,902,212)	22,211
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(603,980)	254,476	858,456
Fund balance at beginning of year	2,239,178	2,239,178	0
Prior year encumbrances appropriated	174,684	174,684	0
Fund balance (deficit) at end of year	1,809,882	2,668,338	858,456



## CITY OF PARMA, OHIO

### ENTERPRISE FUND

ENTERPRISE FUNDS ARE ESTABLISHED TO ACCOUNT FOR THE ACQUISITION AND OPERATION OF GOVERNMENTAL FACILITIES AND SERVICES THAT ARE PREDOMINATELY SELF-SUPPORTING FROM USER CHARGES

Since the City has only one Enterprise Fund and the level of budgetary control is the same as that which is shown in the Combined Financial Statements, no additional financial statements are presented here.

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Enterprise - Ridgewood Golf Course  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	3,000	4,493	1,493
Greens fees	525,000	552,648	27,648
Snack bar operations	48,000	56,451	8,451
Pro shop	20,000	38,469	18,469
Total charges for services	<u>596,000</u>	<u>652,061</u>	<u>56,061</u>
Interest			
Interest	10,000	21,816	11,816
Total interest	<u>10,000</u>	<u>21,816</u>	<u>11,816</u>
Other operating revenues			
Cart rental	324,449	237,391	(87,058)
Bar operations	150,000	171,420	21,420
Other operating revenues	5,500	7,744	2,244
Total other operating revenues	<u>479,949</u>	<u>416,555</u>	<u>(63,394)</u>
Proceeds of notes			
Proceeds of notes	190,000	190,000	0
Total proceeds of notes	<u>190,000</u>	<u>190,000</u>	<u>0</u>
<b>Total revenues</b>	<u>1,275,949</u>	<u>1,280,432</u>	<u>4,483</u>
<b>Expenses</b>			
Personal services			
Manager	54,400	52,106	2,294
Part-time manager assistant	24,700	24,323	377
Clerk and bookkeeper	13,800	12,341	1,459
Greenskeeper	57,000	55,250	1,750
Snack bar manager	10,000	8,574	1,426
Part-time clubhouse laborer	37,000	33,342	3,658
Bartender	17,000	16,260	740
Assistant greenskeeper	52,600	50,996	1,604
Golf course ranger	57,700	57,049	651
Part-time laborer	67,000	64,093	2,907
Snack bar clerk	11,500	10,737	763
Overtime	9,000	8,977	23
Arrow uniform	2,000	1,400	600
Longevity	1,950	1,950	0
Workers compensation	12,067	2,375	9,692
Employee life insurance	270	210	60
Hospitalization	33,074	29,091	3,983
Public employees retirement	63,449	53,865	9,584
Medicare	4,348	4,011	337
Eye care	465	459	6
Total personal services	<u>529,323</u>	<u>487,409</u>	<u>41,914</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Enterprise - Ridgewood Golf Course - continued  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
Materials and supplies			
Operating supplies	48,500	47,707	793
Sunoco gas and diesel	17,227	13,109	4,118
Minuteman lubricants	1,500	476	1,024
Bar purchases-liquor	13,000	11,847	1,153
Bar purchases-beer	52,758	49,055	3,703
Bar purchases-miscellaneous	4,000	3,931	69
Snack bar purchases-food	35,000	31,241	3,759
Total materials and supplies	171,985	157,366	14,619
State audit			
State audit expense	9,000	0	9,000
Total state audit	9,000	0	9,000
Maintenance of equipment and facilities	24,000	23,998	2
Vehicle maintenance and repair	2,828	871	1,957
Contractual services	38,656	37,474	1,182
All other expenditures			
Pro shop	32,500	31,057	1,443
Dues and subscriptions	700	425	275
Legal advertising	1,493	1,493	0
Postage and mailing	150	34	116
Outside printing	473	473	0
Copier and duplicator	350	257	93
Laundry and linens	350	105	245
Rentals and leases	84,942	81,490	3,452
Utilities-gas	13,000	11,423	1,577
Utilities-electricity	27,000	24,544	2,456
Utilities-telephone	4,500	3,138	1,362
Utilities-water	76,000	70,966	5,034
Licenses and permits	2,400	1,610	790
Credit card fee	5,470	5,644	(174)
Repair and maintenance	33,000	29,814	3,186
Refunds	100	100	0
Total all other expenditures	282,428	262,573	19,855
Total current expenses	1,058,220	969,691	88,529
Capital outlav	51,432	41,895	9,537
Debt service			
Principal retirement	240,000	240,000	0
Interest and fiscal charges	14,496	14,496	0
Total debt service	254,496	254,496	0
Total expenses	1,364,148	1,266,082	98,066
Excess of revenues over (under) expenses	(88,199)	14,350	102,549
Operating transfers - out	(7,359)	(7,359)	0
Total other financing sources (uses)	(7,359)	(7,359)	0
Excess of revenues over (under) expenses, operating transfers and advances	(95,558)	6,991	102,549

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenses, and Changes in Fund Equity  
 Budget and Actual (Budget Basis)  
 Enterprise - Ridgewood Golf Course - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Fund equity at beginning of year	227,292	227,292	0
Prior year encumbrances appropriated	<u>465</u>	<u>465</u>	<u>0</u>
Fund equity (deficit) at end of year	<u><u>132,199</u></u>	<u><u>234,748</u></u>	<u><u>102,549</u></u>

## CITY OF PARMA, OHIO

### INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR THE PROVIDING OF GOODS OR SERVICES BY ONE DEPARTMENT TO OTHER DEPARTMENTS OF THE CITY, ON A COST REIMBURSEMENT BASIS

Liability Insurance	To service all liability claims which the City may incur.
Medical Insurance	To service all medical claims, administrative costs and stop-loss coverage.
Workers' Compensation Insurance	To service all costs of workers claims, insurance premiums, administrative costs, and other additional assessments.

City of Parma, Ohio  
Combining Balance Sheet  
All Internal Service Funds  
December 31, 2002

	Liability Insurance	Medical Insurance	Workers' Compensation Insurance	Totals
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$713,947	379,125	119,042	1,212,114
Accrued interest receivable	12,883	0	0	12,883
Due from other funds	0	1,660,067	0	1,660,067
<b>Total assets</b>	<u><u>\$726,830</u></u>	<u><u>2,039,192</u></u>	<u><u>119,042</u></u>	<u><u>2,885,064</u></u>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Current portion of general obligation bonds payable	0	94,653	0	94,653
Accounts payable	\$ 1,372	8,158	8,000	17,530
Interfund payable	100,000	0	0	100,000
Accrued wages and benefits	1,277	0	0	1,277
Compensated absences payable	341	0	0	341
Due to other governments	1,020	1,553	0	2,573
Accrued interest payable	0	7,754	0	7,754
Claims and judgements payable	293,000	395,150	356,178	1,044,328
<b>Long-term liabilities</b>				
General obligation bonds payable	0	1,565,414	0	1,565,414
<b>Total liabilities</b>	<u><u>397,010</u></u>	<u><u>2,072,682</u></u>	<u><u>364,178</u></u>	<u><u>2,833,870</u></u>
<b>Fund equity</b>				
<b>Retained earnings</b>				
Unreserved	329,820	(33,490)	(245,136)	51,194
<b>Total fund equity and other credits</b>	<u><u>329,820</u></u>	<u><u>(33,490)</u></u>	<u><u>(245,136)</u></u>	<u><u>51,194</u></u>
<b>Total liabilities and fund equity</b>	<u><u>\$726,830</u></u>	<u><u>2,039,192</u></u>	<u><u>119,042</u></u>	<u><u>2,885,064</u></u>

City of Parma, Ohio  
Combining Statement of Revenues,  
Expenses, and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2002

	Liability Insurance	Medical Insurance	Workers' Compensation Insurance	Totals
Operating revenues				
Charges for services	\$ 2,522	3,926,440	264,333	4,193,295
Total operating revenues	<u>2,522</u>	<u>3,926,440</u>	<u>264,333</u>	<u>4,193,295</u>
Operating expenses				
Personal services	148,823	0	0	148,823
Contractual services	153,046	36,461	25,403	214,910
Claims	102,122	3,665,659	480,936	4,248,717
Materials and supplies	1,377	130	0	1,507
Total operating expenses	<u>405,368</u>	<u>3,702,250</u>	<u>506,339</u>	<u>4,613,957</u>
Operating income (loss)	<u>(402,846)</u>	<u>224,190</u>	<u>(242,006)</u>	<u>(420,662)</u>
Non-operating revenues (expenses)				
Interest income	2,618	0	0	2,618
Interest and fiscal charges	<u>0</u>	<u>(96,315)</u>	<u>0</u>	<u>(96,315)</u>
Total non-operating revenues (expenses)	<u>2,618</u>	<u>(96,315)</u>	<u>0</u>	<u>(93,697)</u>
Income (loss) before operating transfers	(400,228)	127,875	(242,006)	(514,359)
Operating transfers - in	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>250,000</u>
Net income (loss)	(150,228)	127,875	(242,006)	(264,359)
Retained earnings at beginning of year	<u>480,048</u>	<u>(161,365)</u>	<u>(3,130)</u>	<u>315,553</u>
Retained earnings at end of year	<u>\$ 329,820</u>	<u>(33,490)</u>	<u>(245,136)</u>	<u>51,194</u>

City of Parma, Ohio  
Combining Statement of Cash Flows  
All Internal Service Funds  
For the Year Ended December 31, 2002

	Liability Insurance	Medical Insurance	Workers' Compensation Insurance	Totals
Increase (decrease) in cash and cash equivalents				
Cash flows from operating activities:				
Cash received from quasi-external operating transactions with other funds	\$ 2,522	4,017,453	264,333	4,284,308
Cash payments to suppliers for goods and services	(78)	0	0	(78)
Cash payments for claims	(134,122)	(3,625,323)	(193,759)	(3,953,204)
Cash payments for employee services and benefits	(147,595)	0	0	(147,595)
Cash payments for contractual services	(11,437)	(30,250)	(17,403)	(59,090)
Cash payments for other operating expenses	(141,609)	(130)	0	(141,739)
Net cash used in operating activities	(432,319)	361,750	53,171	(17,398)
Cash flows from noncapital financing activities:				
Transfer in	250,000	0	0	250,000
Transfer out	0	(187,819)	0	(187,819)
Net cash provided by (used in) noncapital financing activities	250,000	(187,819)	0	62,181
Cash flows from investing activities:				
Interest	5,240	0	0	5,240
Cash provided by investing activities	5,240	0	0	5,240
Net increase/(decrease) in cash and cash equivalents	(177,079)	173,931	53,171	50,023
Cash and cash equivalents beginning of year	891,026	205,194	65,871	1,162,091
Cash and cash equivalents end of year	<u>\$ 713,947</u>	<u>379,125</u>	<u>119,042</u>	<u>1,212,114</u> (continued)



City of Parma, Ohio  
Combining Statement of Cash Flows  
All Internal Service Funds - continued  
For the Year Ended December 31, 2002

	<u>Liability Insurance</u>	<u>Medical Insurance</u>	<u>Workers' Compensation Insurance</u>	<u>Totals</u>
Reconciliation of operating income (loss) to net cash used in operating activities				
Operating income (loss)	\$ (402,846)	224,190	(242,006)	(420,662)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:				
Change in assets and liabilities:				
Decrease in due from other funds	0	91,013	0	91,013
Increase in accounts payable	1,350	4,658	0	6,008
Increase in accrued wages and benefits	459	0	0	459
(Decrease) in compensated absences payable	244	0	0	244
(Decrease) in due to other governments	474	1,553	0	2,027
Increase/(Decrease) in claims payable	<u>(32,000)</u>	<u>40,336</u>	<u>295,177</u>	<u>303,513</u>
Net cash used in operating activities	<u>\$ (432,319)</u>	<u>361,750</u>	<u>53,171</u>	<u>(17,398)</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Internal Service - Liability Insurance Fund  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
Miscellaneous services	3,000	2,522	(478)
Total charges for services	<u>3,000</u>	<u>2,522</u>	<u>(478)</u>
Interest			
Interest	20,000	5,240	(14,760)
Total interest	<u>20,000</u>	<u>5,240</u>	<u>(14,760)</u>
Total revenues	<u>23,000</u>	<u>7,762</u>	<u>(15,238)</u>
<b>Expenses</b>			
Personal services			
Claims administrator	34,404	34,244	160
Claims administrator	64,229	64,229	0
Assistant law director	5,564	5,200	364
Secretary	15,426	15,426	0
Workers compensation	674	674	0
Employee life insurance	83	67	16
Hospitalization	10,381	9,892	489
Public employees retirement	16,200	15,981	219
Medicare	1,734	1,726	8
Eye care	156	156	0
Total personal services	<u>148,851</u>	<u>147,595</u>	<u>1,256</u>
Materials and supplies			
Operating supplies	350	78	272
Total materials and supplies	<u>350</u>	<u>78</u>	<u>272</u>
Contractual services	24,924	11,437	13,487
Claims			
Claims	100,000	100,000	0
Claims	200,000	34,122	165,878
Total claims	<u>300,000</u>	<u>134,122</u>	<u>165,878</u>
All other expenditures			
Dues and subscriptions	120	0	120
Insurance and employee bonds	141,553	141,553	0
Rentals and leases	60	56	4
Total all other expenditures	<u>141,733</u>	<u>141,609</u>	<u>124</u>
Total current expenses	<u>615,858</u>	<u>434,841</u>	<u>181,017</u>
Total expenses	<u>615,858</u>	<u>434,841</u>	<u>181,017</u>
Excess of revenues over (under) expenses	(592,858)	(427,079)	165,779
Operating transfers - in	250,000	250,000	0
Total operating transfers and advances	<u>250,000</u>	<u>250,000</u>	<u>0</u>
Excess of revenues over (under) expenses, operating transfers and advances	<u>(342,858)</u>	<u>(177,079)</u>	<u>165,779</u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenses, and Changes in Fund Equity  
 Budget and Actual (Budget Basis)  
 Internal Service - Liability Insurance Fund - continued  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Fund equity at beginning of year	891,026	891,026	0
Fund equity (deficit) at end of year	<u>548,168</u>	<u>713,947</u>	<u>165,779</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Internal Service - Medical Insurance Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for services			
General government	11,000	20,226	9,226
Miscellaneous services	4,618,000	3,997,227	(620,773)
Total charges for services	<u>4,629,000</u>	<u>4,017,453</u>	<u>(611,547)</u>
Total revenues	<u>4,629,000</u>	<u>4,017,453</u>	<u>(611,547)</u>
<b>Expenses</b>			
Personal services			
Hospitalization	4,375,000	3,609,356	765,644
Medicare	3,000	0	3,000
Eye care	16,000	15,967	33
Total personal services	<u>4,394,000</u>	<u>3,625,323</u>	<u>768,677</u>
Contractual services	35,500	30,250	5,250
All other expenditures			
Employee reimbursement	500	130	370
Total all other expenditures	<u>500</u>	<u>130</u>	<u>370</u>
Total current expenses	<u>4,430,000</u>	<u>3,655,703</u>	<u>774,297</u>
Total expenses	<u>4,430,000</u>	<u>3,655,703</u>	<u>774,297</u>
Excess of revenues over (under) expenses	199,000	361,750	162,750
Operating transfers - out	(187,819)	(187,819)	0
Total operating transfers and advances	<u>(187,819)</u>	<u>(187,819)</u>	<u>0</u>
Excess of revenues over (under) expenses, operating transfers and advances	11,181	173,931	162,750
Fund equity at beginning of year	100,647	100,647	0
Prior year encumbrances appropriated	62,247	62,247	0
Fund equity (deficit) at end of year	<u><u>174,075</u></u>	<u><u>336,825</u></u>	<u><u>162,750</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual ( Budget Basis)  
Internal Service - Workers' Compensation Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
General government	264,334	264,333	(1)
Total charges for services	<u>264,334</u>	<u>264,333</u>	<u>(1)</u>
Total revenues	<u>264,334</u>	<u>264,333</u>	<u>(1)</u>
Expenses			
Contractual services	18,000	17,668	332
Claims			
Claims	312,000	193,759	118,241
Total claims	<u>312,000</u>	<u>193,759</u>	<u>118,241</u>
Total current expenses	<u>330,000</u>	<u>211,427</u>	<u>118,573</u>
Total expenses	<u>330,000</u>	<u>211,427</u>	<u>118,573</u>
Excess of revenues over (under) expenses	(65,666)	52,906	118,572
Fund equity at beginning of year	65,871	65,871	0
Fund equity (deficit) at end of year	<u><u>205</u></u>	<u><u>118,777</u></u>	<u><u>118,5722</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Total - All Internal Service Funds  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	275,334	284,559	9,225
Miscellaneous services	4,621,000	3,999,749	(621,251)
Total charges for services	<u>4,896,334</u>	<u>4,284,308</u>	<u>(612,026)</u>
Interest			
Interest	20,000	5,240	(14,760)
Total interest	<u>20,000</u>	<u>5,240</u>	<u>(14,760)</u>
<b>Total revenues</b>	<u>4,916,334</u>	<u>4,289,548</u>	<u>(626,786)</u>
<b>Expenses</b>			
Personal services			
Assistant law director	5,564	5,200	364
Claims administrator	98,633	98,473	160
Employee life insurance	83	67	16
Eye care	16,156	16,123	33
Hospitalization	4,385,381	3,619,248	766,133
Medicare	4,734	1,726	3,008
Public employees retirement	16,200	15,981	219
Secretary	15,426	15,426	0
Workers compensation	674	674	0
Total personal services	<u>4,542,851</u>	<u>3,772,918</u>	<u>769,933</u>
Materials and supplies			
Operating supplies	350	78	272
Total materials and supplies	<u>350</u>	<u>78</u>	<u>272</u>
Contractual services			
Contractual services	78,424	59,355	19,069
Total contractual services	<u>78,424</u>	<u>59,355</u>	<u>19,069</u>
Claims			
Claims	612,000	327,881	284,119
Total claims	<u>612,000</u>	<u>327,881</u>	<u>284,119</u>
All other expenditures			
Dues and subscriptions	120	0	120
Employee reimbursement	500	130	370
Insurance and employee bonds	141,553	141,553	0
Rentals and leases	60	56	4
Total all other expenditures	<u>142,233</u>	<u>141,739</u>	<u>494</u>
Total current expenses	<u>5,375,858</u>	<u>4,301,971</u>	<u>1,073,887</u>
<b>Total expenses</b>	<u>5,375,858</u>	<u>4,301,971</u>	<u>1,073,887</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenses, and Changes in Fund Equity  
Budget and Actual (Budget Basis)  
Total - All Internal Service Funds - continued  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of revenues over (under) expenses	(459,524)	(12,423)	447,101
Operating transfers - in	250,000	250,000	0
Operating transfers - out	(187,819)	(187,819)	0
Total operating transfers and advances	<u>62,181</u>	<u>62,181</u>	<u>0</u>
Excess of revenues over (under) expenses, operating transfers and advances	<u>(397,343)</u>	<u>49,758</u>	<u>447,101</u>
Fund equity at beginning of year	1,057,544	1,057,544	0
Prior year encumbrances appropriated	62,247	62,247	0
Fund equity (deficit) at end of year	<u><u>722,448</u></u>	<u><u>1,169,549</u></u>	<u><u>447,101</u></u>

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## CITY OF PARMA, OHIO

### EXPENDABLE TRUST AND AGENCY FUNDS

EXPENDABLE TRUST FUNDS ARE ESTABLISHED TO ACCOUNT FOR MONIES HELD BY THE CITY IN A TRUSTEE CAPACITY

Recreation	To account for fees and donations for recreational activities.
Curb Cutting	To account for driveway curb cutting fees.
Tree Planting	To account for tree planting fees.
Vista Ridge	To account for concrete repair fees in the Vista Ridge Subdivision.

AGENCY FUNDS ARE ESTABLISHED TO ACCOUNT FOR ASSETS RECEIVED AND HELD BY THE CITY ACTING IN THE CAPACITY OF AN AGENT OR CUSTODIAN

Municipal Court	To account for funds received and disbursed by the Parma Municipal Court System.
North Royalton Sewer	To account for City residents' usage of the North Royalton Sewer System.
Sales Tax	To account for sales tax collected by the City at parks and recreational facilities.
Child Abuse	To account for fees collected by the City on birth and death certificates.
Other Agencies	To account for all miscellaneous assets held by the City for other funds, governmental units, or individuals.

City of Parma, Ohio  
 Combining Balance Sheet  
 All Expendable Trust and Agency Funds  
 December 31, 2002

	<u>Recreation</u>	<u>Curb Cutting</u>	<u>Tree Planting</u>	<u>Vista Ridge</u>
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 14,026	11,523	4,374	27,568
Cash and cash equivalents in segregated accounts	0	0	0	0
Cash and cash equivalents with fiscal and escrow agents	0	0	0	0
Due from other governments	0	0	0	0
<b>Total assets</b>	<u><u>\$ 14,026</u></u>	<u><u>11,523</u></u>	<u><u>4,374</u></u>	<u><u>27,568</u></u>
<b>Liabilities</b>				
Due to other funds	0	0	0	0
Due to other governments	0	0	0	0
Deposits held and due to others	0	0	0	0
<b>Total liabilities</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b>Fund equity</b>				
Fund balance				
Unreserved, undesignated	14,026	11,523	4,374	27,568
<b>Total fund equity and other credits</b>	<u><u>14,026</u></u>	<u><u>11,523</u></u>	<u><u>4,374</u></u>	<u><u>27,568</u></u>
<b>Total liabilities and fund equity</b>	<u><u>\$ 14,026</u></u>	<u><u>11,523</u></u>	<u><u>4,374</u></u>	<u><u>27,568</u></u>

Total Agency Funds	Totals
595,952	653,443
14,108	14,108
450,208	450,208
335,576	335,576
<u>1,395,844</u>	<u>1,453,335</u>

335,576	335,576
10,076	10,076
1,050,192	1,050,192
<u>1,395,844</u>	<u>1,395,844</u>

0	57,491
<u>0</u>	<u>57,491</u>
<u>1,395,844</u>	<u>1,453,335</u>

City of Parma, Ohio  
 Combining Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Expendable Trust Funds

	<u>Recreation</u>	<u>Curb Cutting</u>	<u>Tree Planting</u>	<u>Vista Ridge</u>	<u>Totals</u>
Revenues					
Charges for services	\$ 24,393	3,000	700	0	28,093
Total revenues	<u>24,393</u>	<u>3,000</u>	<u>700</u>	<u>0</u>	<u>28,093</u>
Expenditures					
Current					
Legislative and executive	0	1,100	160	0	1,260
Leisure time activities	25,883	0	0	0	25,883
Total expenditures	<u>25,883</u>	<u>1,100</u>	<u>160</u>	<u>0</u>	<u>27,143</u>
Excess of revenues over (under) expenditures	<u>(1,490)</u>	<u>1,900</u>	<u>540</u>	<u>0</u>	<u>950</u>
Fund balances (deficit) at beginning of year	<u>15,516</u>	<u>9,623</u>	<u>3,834</u>	<u>27,568</u>	<u>56,541</u>
Fund balances (deficit) at end of year	<u>\$ 14,026</u>	<u>11,523</u>	<u>4,374</u>	<u>27,568</u>	<u>57,491</u>

City of Parma, Ohio  
 Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds  
 For the Year Ended December 31, 2002

	Balance 1/1/02	Additions	Reductions	Balance 12/31/02
<b>Municipal Court</b>				
<b>Assets</b>				
Cash and cash equivalents with fiscal and escrow agents	\$ 322,679	3,688,085	3,560,556	450,208
Due from other governments	<u>220,336</u>	<u>335,576</u>	<u>220,336</u>	<u>335,576</u>
Total assets	<u>\$ 543,015</u>	<u>4,023,661</u>	<u>3,780,892</u>	<u>785,784</u>
<b>Liabilities</b>				
Due to other funds	\$ 283,745	335,576	283,745	335,576
Deposits held and due to others	<u>259,270</u>	<u>3,688,085</u>	<u>3,497,147</u>	<u>450,208</u>
Total liabilities	<u>\$ 543,015</u>	<u>4,023,661</u>	<u>3,780,892</u>	<u>785,784</u>
<b>North Royalton Sewer</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 7,572	<u>0</u>	<u>0</u>	<u>7,572</u>
Total assets	<u>\$ 7,572</u>	<u>0</u>	<u>0</u>	<u>7,572</u>
<b>Liabilities</b>				
Due to other governments	\$ 7,572	<u>0</u>	<u>0</u>	<u>7,572</u>
Total liabilities	<u>\$ 7,572</u>	<u>0</u>	<u>0</u>	<u>7,572</u>

(continued)

City of Parma, Ohio  
 Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds - continued  
 For the Year Ended December 31, 2002

	<u>Balance 1/1/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<b>Sales Tax</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 947	52,750	53,113	584
Total assets	<u>\$ 947</u>	<u>52,750</u>	<u>53,113</u>	<u>584</u>
<b>Liabilities</b>				
Due to other governments	\$ 947	52,750	53,113	584
Total liabilities	<u>\$ 947</u>	<u>52,750</u>	<u>53,113</u>	<u>584</u>
<b>Child Abuse</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 1,888	25,473	25,441	1,920
Total assets	<u>\$ 1,888</u>	<u>25,473</u>	<u>25,441</u>	<u>1,920</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,888	25,473	25,441	1,920
Total liabilities	<u>\$ 1,888</u>	<u>25,473</u>	<u>25,441</u>	<u>1,920</u> (continued)

City of Parma, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds - continued  
For the Year Ended December 31, 2002

	<u>Balance 1/1/02</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/02</u>
<b>Other Agencies</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 418,239	298,582	130,945	585,876
Cash and cash equivalents in segregated accounts	<u>20,698</u>	<u>4,540</u>	<u>11,130</u>	<u>14,108</u>
Total assets	<u>\$ 438,937</u>	<u>303,122</u>	<u>142,075</u>	<u>599,984</u>
<b>Liabilities</b>				
Deposits held and due to others	<u>\$ 438,937</u>	<u>303,122</u>	<u>142,075</u>	<u>599,984</u>
Total liabilities	<u>\$ 438,937</u>	<u>303,122</u>	<u>142,075</u>	<u>599,984</u>
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in pooled cash and cash equivalents	\$ 428,646	376,805	209,499	595,952
Cash and cash equivalents in segregated accounts	20,698	4,540	11,130	14,108
Cash and cash equivalents with fiscal and escrow agents	322,679	3,688,085	3,560,556	450,208
Due from other governments	<u>220,336</u>	<u>335,576</u>	<u>220,336</u>	<u>335,576</u>
Total assets	<u>\$ 992,359</u>	<u>4,405,006</u>	<u>4,001,521</u>	<u>1,395,844</u>
<b>Liabilities</b>				
Due to other funds	\$ 283,745	335,576	283,745	335,576
Due to other governments	10,407	78,223	78,554	10,076
Deposits held and due to others	<u>698,207</u>	<u>3,991,207</u>	<u>3,639,222</u>	<u>1,050,192</u>
Total liabilities	<u>\$ 992,359</u>	<u>4,405,006</u>	<u>4,001,521</u>	<u>1,395,844</u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Expendable Trust - Recreation Fund  
For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for services			
General government	22,000	24,393	2,393
Total charges for services	<u>22,000</u>	<u>24,393</u>	<u>2,393</u>
Donations			
Donations	3,193	0	(3,193)
Total donations	<u>3,193</u>	<u>0</u>	<u>(3,193)</u>
Total revenues	<u>25,193</u>	<u>24,393</u>	<u>(800)</u>
<b>Expenditures</b>			
Current			
Leisure time activities			
Materials and supplies			
Operating supplies	26,400	25,883	517
Total materials and supplies	<u>26,400</u>	<u>25,883</u>	<u>517</u>
All other expenditures			
Refunds	50	0	50
Refunds	1,700	0	1,700
Total all other expenditures	<u>1,750</u>	<u>0</u>	<u>1,750</u>
Total leisure time activities	<u>28,150</u>	<u>25,883</u>	<u>2,267</u>
Total expenditures	<u>28,150</u>	<u>25,883</u>	<u>2,267</u>
Excess of revenues over (under) expenditures	(2,957)	(1,490)	1,467
Fund balance at beginning of year	15,516	15,516	0
Fund balance (deficit) at end of year	<u>12,559</u>	<u>14,026</u>	<u>1,467</u>



City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Expendable Trust - Curb Cutting Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
General government	2,900	3,000	100
Total charges for services	<u>2,900</u>	<u>3,000</u>	<u>100</u>
Total revenues	<u>2,900</u>	<u>3,000</u>	<u>100</u>
Expenditures			
Current			
General government			
All other expenditures			
Refunds	7,000	1,100	5,900
Total all other expenditures	<u>7,000</u>	<u>1,100</u>	<u>5,900</u>
Total general government	<u>7,000</u>	<u>1,100</u>	<u>5,900</u>
Total expenditures	<u>7,000</u>	<u>1,100</u>	<u>5,900</u>
Excess of revenues over (under) expenditures	(4,100)	1,900	6,000
Fund balance at beginning of year	9,623	9,623	0
Fund balance (deficit) at end of year	<u><u>5,523</u></u>	<u><u>11,523</u></u>	<u><u>6,000</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Expendable Trust - Tree Planting Fund  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for services			
General government	2,540	700	(1,840)
Total charges for services	<u>2,540</u>	<u>700</u>	<u>(1,840)</u>
Total revenues	<u>2,540</u>	<u>700</u>	<u>(1,840)</u>
Expenditures			
Current			
General government			
Contractual services			
Contractual services	6,374	160	6,214
Total contractual services	<u>6,374</u>	<u>160</u>	<u>6,214</u>
Total general government	<u>6,374</u>	<u>160</u>	<u>6,214</u>
Total expenditures	<u>6,374</u>	<u>160</u>	<u>6,214</u>
Excess of revenues over (under) expenditures	(3,834)	540	4,374
Other financing sources (uses)			
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,834)	540	4,374
Fund balance at beginning of year	3,834	3,834	0
Fund balance (deficit) at end of year	<u><u>0</u></u>	<u><u>4,374</u></u>	<u><u>4,374</u></u>

City of Parma, Ohio  
 Schedule of Revenues,  
 Expenditures, and Changes in Fund Balance  
 Budget and Actual (Budget Basis)  
 Expendable Trust - Vista Ridge  
 For the Year Ended December 31, 2002

	<u>Budget \$</u>	<u>Actual \$</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Current			
General government			
All other expenditures			
Refunds	20,000	0	20,000
Total all other expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total general government	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Excess of revenues over (under) expenditures	(20,000)	0	20,000
Fund balance at beginning of year	27,568	27,568	0
Fund balance (deficit) at end of year	<u><u>7,568</u></u>	<u><u>27,568</u></u>	<u><u>20,000</u></u>

City of Parma, Ohio  
Schedule of Revenues,  
Expenditures, and Changes in Fund Balance  
Budget and Actual (Budget Basis)  
Total - All Expendable Trust Funds  
For the Year Ended December 31, 2002

	Budget \$	Actual \$	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for services			
General government	27,440	28,093	653
Total charges for services	<u>27,440</u>	<u>28,093</u>	<u>653</u>
Donations			
Donations	3,193	0	(3,193)
Total donations	<u>3,193</u>	<u>0</u>	<u>(3,193)</u>
Total revenues	<u>30,633</u>	<u>28,093</u>	<u>(2,540)</u>
<b>Expenditures</b>			
Current			
General government			
Contractual services			
Contractual services	6,374	160	6,214
Total contractual services	<u>6,374</u>	<u>160</u>	<u>6,214</u>
All other expenditures			
Refunds	27,000	1,100	25,900
Total all other expenditures	<u>27,000</u>	<u>1,100</u>	<u>25,900</u>
Total general government	<u>33,374</u>	<u>1,260</u>	<u>32,114</u>
Leisure time activities			
Materials and supplies			
Operating supplies	26,400	25,883	517
Total materials and supplies	<u>26,400</u>	<u>25,883</u>	<u>517</u>
All other expenditures			
Refunds	1,750	0	1,750
Total all other expenditures	<u>1,750</u>	<u>0</u>	<u>1,750</u>
Total leisure time activities	<u>28,150</u>	<u>25,883</u>	<u>2,267</u>
Total expenditures	<u>61,524</u>	<u>27,143</u>	<u>34,381</u>
Excess of revenues over (under) expenditures	(30,891)	950	31,841
Other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(30,891)	950	31,841
Fund balance at beginning of year	56,541	56,541	0
Fund balance (deficit) at end of year	<u>25,650</u>	<u>57,491</u>	<u>31,841</u>

## **CITY OF PARMA, OHIO**

### GENERAL FIXED ASSETS ACCOUNT GROUP

THIS ACCOUNT GROUP IS USED TO PRESENT THE GENERAL FIXED ASSETS OF THE CITY UTILIZED IN ITS GENERAL OPERATIONS, EXCLUSIVE OF THOSE USED IN ENTERPRISE AND INTERNAL SERVICE FUNDS. GENERAL FIXED ASSETS INCLUDE LAND, BUILDINGS, EQUIPMENT AND THE VEHICLES OWNED BY THE CITY.

City of Parma, Ohio  
Schedule of General Fixed Assets  
By Function and Activity  
December 31, 2002

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>
Security of persons and property					
Police law enforcement	\$ 2,705,758	39,500	317,963	390,645	1,957,650
Fire prevention	5,474,346	58,116	962,405	580,579	3,873,246
Communication center	720,846	0	0	702,825	18,021
Sign shop	122,792	0	0	58,988	63,804
Total security of persons and property	<u>9,023,742</u>	<u>97,616</u>	<u>1,280,368</u>	<u>1,733,037</u>	<u>5,912,721</u>
Leisure time activities					
Parks and recreation	7,181,279	1,355,250	5,089,578	514,056	222,395
Skating rink	1,711,183	49,360	1,428,980	214,847	17,996
Swimming pools	838,840	7,000	822,653	9,187	0
Library	572,748	3,423	569,325	0	0
Sixty plus	374,174	11,490	0	63,821	298,863
Total leisure time activities	<u>10,678,224</u>	<u>1,426,523</u>	<u>7,910,536</u>	<u>801,911</u>	<u>539,254</u>
Community environment					
Planning and development grants	3,375,556	344,880	2,986,723	10,732	33,221
Parma Public Housing	3,555,119	13,000	3,205,233	336,886	0
Total community environment	<u>6,930,675</u>	<u>357,880</u>	<u>6,191,956</u>	<u>347,618</u>	<u>33,221</u>
Basic utility services					
Sanitary sewers	441,686	0	0	106,969	334,717
Transportation					
Street department	7,423,467	343,896	3,242,088	1,367,791	2,469,692
General government					
Executive	35,283	0	0	12,966	22,317
Auditor	23,165	0	0	23,165	0
Municipal court	284,267	0	59,500	191,546	33,221
Council	38,240	0	0	22,168	16,072
City engineer	40,079	0	0	6,027	34,052
Law department	25,975	0	0	25,975	0
Civil service	6,848	0	0	6,848	0
Purchasing	11,129	0	0	11,129	0
Treasurer	20,110	0	0	20,110	0
Building inspection	160,333	0	0	18,300	142,033
Data processing	478,358	0	0	478,358	0
Lands and buildings	664,894	10,011	653,411	1,472	0
Service	205,723	0	0	178,113	27,610
Safety	11,043	0	0	4,854	6,189
Justice center	14,542,679	0	13,852,305	689,191	1,183
Total general government	<u>16,548,126</u>	<u>10,011</u>	<u>14,565,216</u>	<u>1,690,222</u>	<u>282,677</u>
Total general fixed assets	<u>\$ 51,045,920</u>	<u>2,235,926</u>	<u>33,190,164</u>	<u>6,047,548</u>	<u>9,572,282</u>

City of Parma, Ohio  
Schedule of Changes in General Fixed Assets  
By Function and Activity  
For the Year Ended December 31, 2002

	General Fixed Assets January 1, 2002	Additions	Deductions	Transfers	General Fixed Assets December 31, 2002
Security of persons and property					
Police law enforcement	\$ 2,113,403	592,355	0	0	2,705,758
Fire prevention	5,387,191	87,155	0	0	5,474,346
Communication center	692,186	28,660	0	0	720,846
Sign shop	120,452	2,340	0	0	122,792
<b>Total security of persons and property</b>	<b>8,313,232</b>	<b>710,510</b>	<b>0</b>	<b>0</b>	<b>9,023,742</b>
Leisure time activities					
Parks and recreation	7,178,175	3,104	0	0	7,181,279
Skating rink	1,709,633	1,550	0	0	1,711,183
Swimming pools	838,840	0	0	0	838,840
Library	572,748	0	0	0	572,748
Sixty plus	374,174	0	0	0	374,174
<b>Total leisure time activities</b>	<b>10,673,570</b>	<b>4,654</b>	<b>0</b>	<b>0</b>	<b>10,678,224</b>
Community environment					
Planning and development grants	3,375,556	0	0	0	3,375,556
Parma Public Housing	3,470,322	87,485	2,688	0	3,555,119
<b>Total community environment</b>	<b>6,845,878</b>	<b>87,485</b>	<b>2,688</b>	<b>0</b>	<b>6,930,675</b>
Basic utility services					
Sanitary sewers	441,686	0	0	0	441,686
Transportation					
Street department	7,341,203	82,264	0	0	7,423,467
General government					
Executive	35,283	0	0	0	35,283
Auditor	23,165	0	0	0	23,165
Municipal court	284,267	0	0	0	284,267
Council	38,240	0	0	0	38,240
City Engineer	40,079	0	0	0	40,079
Law department	25,541	2,502	0	(2,068)	25,975
Civil service	6,848	0	0	0	6,848
Purchasing	11,129	0	0	0	11,129
Treasurer	17,186	2,924	0	0	20,110
Building inspection	153,961	6,372	0	0	160,333
Data processing	474,738	1,552	0	2,068	478,358
Lands and buildings	664,894	0	0	0	664,894
Service	151,156	54,567	0	0	205,723
Safety	11,043	0	0	0	11,043
Justice center	14,528,279	14,400	0	0	14,542,679
<b>Total general government</b>	<b>16,465,809</b>	<b>82,317</b>	<b>0</b>	<b>0</b>	<b>16,548,126</b>
<b>Total all functions</b>	<b>\$ 50,081,378</b>	<b>967,230</b>	<b>2,688</b>	<b>0</b>	<b>51,045,920</b>

City of Parma, Ohio  
 Schedule of General Fixed Assets by Source  
 December 31, 2002

General fixed assets	
Land	\$ 2,235,926
Buildings	33,190,164
Equipment	6,047,548
Vehicles	<u>9,572,282</u>
Total general fixed assets	<u>\$ 51,045,920</u>

Investment in general fixed assets from:

General fixed assets accumulated prior to December 31, 1984	\$ 18,138,387
Federal grants	5,573,468
State shared revenues	67,179
Other special revenues	1,641,903
General fund revenues	11,419,933
Tax levy	3,990,008
Income tax	6,442,879
State grants	3,251,602
Court fines	<u>520,561</u>
Total investment in general fixed assets	<u>\$ 51,045,920</u>



# **STATISTICAL SECTION**

City of Parma, Ohio  
 General Governmental and Expendable Trust Fund  
 Revenues by Source and Expenditures by Function  
 Last Ten Years

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
<b>Revenues by Source</b>				
Municipal Income Taxes	\$ 18,285,878	\$ 19,058,830	\$ 19,831,583	\$ 20,620,964
Property and Other Taxes	4,213,602	4,224,773	7,964,238	8,073,906
Charges for Services	623,974	707,963	1,101,224	894,040
Forfeitures, Licenses, Permits, and Fines	3,546,957	3,092,291	2,784,862	3,405,391
Intergovernmental	9,305,204	9,780,264	10,763,483	11,754,407
Donations	0	0	12,630	67,728
Rents	0	0	55,000	95,171
Special Assessments	801,926	790,866	791,622	785,270
Interest	255,923	192,368	435,202	421,593
Other	280,556	311,098	353,840	532,748
	<u>\$ 37,314,020</u>	<u>\$ 38,158,453</u>	<u>\$ 44,093,684</u>	<u>\$ 46,651,218</u>
<b>Expenditures by Function</b>				
General Government	\$ 9,587,027	\$ 9,070,996	\$ 9,259,738	\$ 10,056,067
Security of Persons and Property	13,830,857	14,223,893	15,845,782	16,529,852
Public Health and Welfare	195,085	195,085	214,417	214,417
Transportation	3,450,865	3,309,572	3,679,481	3,765,828
Community Environment	2,640,853	2,426,394	3,060,594	3,183,735
Basic Utility Services	1,458,147	1,595,596	1,687,924	1,681,640
Leisure Time Activities	1,789,401	1,804,349	1,810,819	2,088,257
Capital Outlay	3,409,767	3,690,037	5,114,118	6,807,047
Principal Payments	1,582,223	1,599,564	2,044,745	2,478,561
Interest and Fiscal Charges	721,687	608,975	754,154	636,653
	<u>\$ 38,665,912</u>	<u>\$ 38,524,461</u>	<u>\$ 43,471,772</u>	<u>\$ 47,442,057</u>

Source: City of Parma Auditor

TABLE 1

<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$ 21,573,446	\$ 21,279,922	\$ 22,051,813	\$ 23,183,837	\$ 23,207,696	\$ 26,310,992
7,933,014	8,495,686	8,309,024	8,316,012	8,986,292	10,245,970
860,725	1,063,691	1,042,692	858,609	2,474,730	3,427,793
3,974,877	4,165,173	4,458,906	4,385,362	3,846,496	2,937,378
11,215,610	13,923,613	13,562,921	14,913,806	13,919,420	14,907,242
142,156	177,246	184,906	178,022	209,325	209,141
151,122	523,339	790,300	499,236	277,034	551,030
824,970	823,555	1,037,092	814,933	1,018,133	1,023,184
579,962	1,240,104	845,349	671,924	442,064	111,681
676,482	707,717	691,220	505,055	445,792	159,347
<u>\$ 47,932,364</u>	<u>\$ 52,400,046</u>	<u>\$ 52,974,223</u>	<u>\$ 54,326,796</u>	<u>\$ 54,826,982</u>	<u>\$ 59,883,758</u>
\$ 9,959,544	\$ 10,297,285	\$ 11,022,736	\$ 16,567,938	\$ 15,417,842	\$ 15,499,187
16,909,239	18,461,366	20,037,119	21,935,156	22,203,758	23,825,545
226,720	226,720	241,659	241,659	259,234	252,682
4,055,267	4,224,565	4,878,718	5,014,943	3,848,342	4,981,089
2,750,376	3,686,966	3,768,077	4,339,340	4,671,110	5,578,264
1,635,750	1,638,030	1,634,870	1,480,182	1,513,699	1,645,907
2,272,456	2,679,439	2,779,139	2,966,713	2,672,908	2,408,480
9,273,982	12,944,156	16,823,542	4,618,700	238,703	1,284,412
1,732,117	1,797,003	1,741,396	1,905,418	1,971,685	2,025,699
797,293	1,361,419	1,631,433	1,327,207	1,571,490	1,643,602
<u>\$ 49,612,744</u>	<u>\$ 57,316,949</u>	<u>\$ 64,558,689</u>	<u>\$ 60,397,256</u>	<u>\$ 54,368,771</u>	<u>\$ 59,144,867</u>

City of Parma, Ohio  
Property Tax Levies and Collections  
Real and Public Utility Property Only  
Last Ten Years

TABLE 2

Collection Year	Current (1) Levy	Delinquent Levy	Total Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1993	\$ 4,272,554	\$ 189,009	\$ 4,461,563	\$ 4,185,764	97.97%	\$ 32,500	\$ 4,218,264	94.55%	\$ 190,705	4.27%
1994	4,284,629	205,339	4,489,968	4,209,317	98.24	58,031	4,267,348	95.04	200,855	4.47
1995	8,050,453	222,932	8,273,385	7,906,530	98.21	34,970	7,941,500	95.99	272,312	3.29
1996	8,119,751	415,394	8,535,145	7,983,887	98.33	63,922	8,047,809	94.29	453,530	5.31
1997	8,182,168	433,883	8,616,051	8,001,051	97.79	84,606	8,085,657	93.84	230,885	2.68
1998	8,465,814	263,271	8,729,085	8,276,450	97.76	159,270	8,435,720	96.64	230,793	2.64
1999	8,493,277	244,651	8,737,928	8,332,005	98.10	141,293	8,473,298	96.97	221,740	2.54
2000	8,748,807	247,327	8,996,134	8,370,833	95.68	182,844	8,553,677	95.08	217,248	2.41
2001	8,903,797	240,841	9,144,638	8,636,969	97.00	147,064	8,784,033	96.06	322,231	3.52
2002	8,719,958	352,689	9,072,647	8,478,687	97.23	229,649	8,708,336	95.98	301,301	3.32

(1) Includes state reimbursements of homestead and rollback exemptions which have been reclassified as intergovernmental revenue on the financial statements.

Source: Cuyahoga County Auditor's Office

City of Parma, Ohio  
Property Tax Levies and Collections  
Tangible Personal Property Only  
Last Ten Years

TABLE 3

Collection Year	Current Levy	Delinquent Levy	Total Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1993	\$ 397,666	\$ 127,370	\$ 525,036	\$ 389,707	98.00%	\$ 16,437	\$ 406,144	77.36%	\$ 117,689	22.42%
1994	399,921	127,400	527,321	394,511	98.65	10,698	405,209	76.84	117,653	22.31
1995	693,712	133,322	827,034	687,862	99.16	3,967	691,829	83.65	136,083	16.45
1996	706,680	220,151	926,831	690,305	97.68	10,226	700,531	75.58	234,047	25.25
1997	763,601	219,070	982,671	758,327	99.31	5,274	763,601	77.71	171,718	17.47
1998	764,415	150,019	914,434	758,510	99.23	92,891	851,401	93.11	66,864	7.31
1999	751,053	47,987	799,040	745,885	99.31	28,804	774,689	96.95	36,939	4.62
2000	732,866	69,594	802,460	717,049	97.84	25,719	742,768	92.56	100,850	12.57
2001	736,951	81,973	818,924	723,065	98.12	34,399	757,464	92.50	13,189	1.61
2002	707,997	30,935	738,932	700,203	98.90	1,069	701,272	94.90	20,507	2.78

Source: Cuyahoga County Auditor's Office

City of Parma, Ohio  
Assessed and Estimated Actual Value  
of Taxable Property  
Last Ten Years

TABLE 4

Collection Year	Real (1) Property Assessed Value	Tangible(2) Personal Property Assessed Value	Public (3) Utility Property Assessed Value	Total Assessed Value	Total Estimated Actual Value
1993	\$1,016,999,270	\$ 99,306,850	\$ 58,933,580	\$1,175,239,700	\$ 3,369,909,577
1994	1,021,445,100	96,991,645	60,812,340	1,179,249,085	3,375,486,083
1995	1,189,574,230	97,541,968	61,716,800	1,348,832,998	3,859,084,113
1996	1,178,867,320	97,706,074	58,724,750	1,335,298,144	3,825,749,309
1997	1,190,583,720	99,532,467	56,239,790	1,346,355,977	3,863,706,491
1998	1,294,832,320	107,549,471	54,508,290	1,456,890,081	4,191,660,037
1999	1,293,615,940	105,782,201	51,009,030	1,450,407,171	4,177,139,154
2000	1,443,750,410	103,368,494	45,730,120	1,592,849,024	4,590,441,192
2001	1,452,889,370	105,245,444	34,715,190	1,592,850,004	4,611,543,342
2002	1,453,330,610	102,510,192	33,020,560	1,588,861,362	4,599,937,303

(1) The assessed valuation level for real property in Cuyahoga County is 35% of market value, except for certain agricultural land.

(2) The percentage used to determine taxable value of personal property and inventory was 25%.

(3) In the case of public utilities, real property is assessed at 35% of true (market) value and personal property is assessed at 88% of true value.

Source: Cuyahoga County Auditor

City of Parma, Ohio  
Property Tax Rates  
Direct and Overlapping Governments  
(Per \$1,000 of Assessed Valuation)  
Last Ten Years

TABLE 5

Tax Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>CITY OF PARMA</b>										
General Fund	\$ 2.56	\$ 2.56	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80	\$ 2.80
Fire Levy	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Police Levy	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Police Pension	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Fire Pension	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Paramedic Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement	0.44	0.44	0.20	0.20	0.20	0.20	0.20	0.10	0.00	0.00
	4.10	4.10	7.10	7.10	7.10	7.10	7.10	7.00	6.90	6.40
<b>PARMA CITY SCHOOL DISTRICT</b>	51.70	51.70	54.10	54.20	54.20	53.40	53.30	60.20	60.20	60.20
<b>CUYAHOGA COUNTY</b>										
General Operating	1.04	1.04	0.96	0.82	0.82	1.00	0.87	0.93	0.86	0.81
Health and Welfare	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10
Health and Human Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mental Retardation	3.20	3.20	3.20	3.00	3.00	3.00	3.00	3.90	3.90	3.90
Bond Retirement	0.68	0.68	0.76	0.90	0.90	0.72	0.85	0.79	0.86	0.91
Metroparks	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55
County Library	1.00	1.00	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Cuyahoga County Community College	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Port Authority	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
	17.80	17.80	18.20	18.00	18.00	16.70	16.70	17.60	17.60	17.60
<b>TOTAL LEVY</b>	\$ 73.60	\$ 73.60	\$ 79.40	\$ 79.30	\$ 79.30	\$ 77.20	\$ 77.10	\$ 84.80	\$ 84.70	\$ 84.20

Source: Cuyahoga County Auditor

City of Parma, Ohio  
Special Assessment Collections  
Last Ten Years

TABLE 6

Collection Year	Street Lighting Assessments	Street Lighting Collections	Noxious Weeds Assessments	Noxious Weeds Collections	Other Assessments	Other Collections	Total Assessments	Total Collections	Ratio of Total Collections to Total Assessments
1993	\$ 715,791	\$ 715,163	\$ 24,453	\$ 21,054	\$ 62,376	\$ 65,709	\$ 802,620	\$ 801,926	99.91%
1994	715,791	723,956	6,408	5,840	62,376	61,020	784,575	790,816	100.80
1995	726,297	726,521	3,449	4,449	62,376	60,652	792,122	791,622	99.94
1996	718,896	725,735	9,445	9,688	52,069	49,847	780,410	785,270	100.62
1997	719,825	756,506	0	1,260	58,038	50,921	777,863	808,687	103.96
1998	784,266	762,552	0	4,056	65,812	56,947	850,078	823,555	96.88
1999	784,266	782,656	0	1,572	65,812	61,840	850,078	846,068	99.53
2000	738,150	748,618	3,026	3,203	73,035	65,695	814,211	817,516	100.41
2001	738,150	733,431	0	77	290,224	284,625	1,028,374	1,018,133	99.00
2002	738,150	748,798	0	0	285,261	274,386	1,023,411	1,023,184	99.98

Collections include only those amounts collected by the County.

Collections include both current year and delinquent amounts.

Source: Cuyahoga County Auditor's Office



City of Parma, Ohio  
 Ratio of Net General Bonded Debt  
 To Assessed Value and Net Bonded Debt Per Capita  
 Last Ten Years

TABLE 7

Year	Population (1)	Assessed Value (2)	Gross General Bonded Debt (3)	Balance in Debt Service Fund	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1993	87,876	\$1,175,239,700	\$ 7,180,000	\$ 607,784	\$ 6,572,216	0.56%	\$ 74.79
1994	87,876	1,179,249,085	6,100,000	702,109	5,397,891	0.46	61.43
1995	87,876	1,348,832,998	7,880,700	700,109	7,180,591	0.53	81.71
1996	87,876	1,335,298,144	6,617,589	154,147	6,463,442	0.48	73.55
1997	87,876	1,346,355,977	6,173,118	214,000	5,959,118	0.44	67.81
1998	87,876	1,456,890,081	17,712,182	698,065	17,014,117	1.17	193.62
1999	83,347	1,450,407,171	18,844,992	785,939	18,059,053	1.25	216.67
2000	85,655	1,592,849,024	17,970,083	778,071	17,192,012	1.08	200.71
2001	85,655	1,592,850,004	17,232,358	306,819	16,925,539	1.06	197.60
2002	85,655	1,588,861,362	16,632,344	95,354	16,536,990	1.04	193.07

Sources:

- (1) U.S. Census Bureau
- (2) Cuyahoga County Auditor
- (3) Does not include Internal Service Funds.

City of Parma, Ohio  
 Computation of Legal Debt Margin  
 December 31, 2002

TABLE 8

<b>City Debt Outstanding</b>	
Unvoted Bonds	\$ 16,632,344
Special Assessment Bonds	2,420,445
Internal Service Fund Bonds	1,565,414
Notes Issued in Anticipation of Long Term Bond Financing	1,250,000
OPWC Loans	2,671,116
OWDA Loans	<u>4,269,237</u>
<b>Total of all City Debt Outstanding</b>	<b>\$ 28,808,556</b>
<b>Debt Exempt from Calculation</b>	
OPWC Loans	2,671,116
Special Assessments Bonds	
Commerce Parkway West	48,000
Ridgewood Waterline	75,000
Breuning Drive	174,707
2000 Street Improvement Bonds	2,065,000
Burden Drive Sanitary Sewer	<u>57,738</u>
<b>Total Exempt Debt</b>	<u>5,091,561</u>
Total Debt (Voted and Unvoted) Subject to 10.5% Debt Limitation	23,716,995
Less Applicable Debt Service Fund Balance	<u>95,354</u>
<b>Net Indebtedness Subject to 10.5% Limitation</b>	<b><u>\$ 23,621,641</u></b>
Total Debt (Unvoted) Subject to 5.5% Debt Limitation	\$ 17,882,344
Less Applicable Debt Service Fund Balance	<u>95,354</u>
<b>Net Indebtedness Subject to 5.5% Limitation</b>	<b><u>17,786,990</u></b>
<b>Assessed Valuation of City</b>	<b>\$ 1,588,861,362</b>
10.5% of Valuation (Maximum Voted and Unvoted General Obligation Debt Allowed)	166,830,443
Total Debt Outstanding Subject to 10.5% Debt Limitation	<u>23,621,641</u>
<b>Overall 10.5% Margin</b>	<b><u>\$ 143,208,802</u></b>
5.5% of Valuation (Maximum Unvoted General Obligation Debt Allowed)	87,387,375
Total Debt Outstanding Subject to 5.5% Debt Limitation	<u>17,786,990</u>
<b>Unvoted 5.5% Margin</b>	<b><u>\$ 69,600,385</u></b>

Statement of Direct Debt based on Chapter 133, the Uniform Public Securities Law of the Ohio Revised Code.

City of Parma, Ohio  
 Computation of Direct and Overlapping Debt  
 December 31, 2002

TABLE 9

	<u>Assessed (1) Valuation</u>	<u>General (1) Tax Supported Bonds</u>	<u>Percent (2) Applicable to City</u>	<u>City's Share</u>
City of Parma	\$ 1,588,861,362	\$ 21,420,412	100.00%	21,420,412
Parma School District	2,233,359,941	22,720,000	71.14	16,163,008
Cuyahoga County	28,545,713,894	200,162,636	5.57	11,149,059
Greater Cleveland RTA	28,545,713,894	136,310,000	5.57	<u>7,592,467</u>
				<u><u>\$ 56,324,946</u></u>

(1) Cuyahoga County Auditor - Does not include balances in debt service funds

(2) Determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the total assessed valuation of the subdivision.

City of Parma, Ohio  
Ratio of Annual Debt Service for General Bonded  
Debt to Total General Governmental Expenditures  
Last Ten Years

TABLE 10

Year	Principal Debt Service	Interest Debt Service	Gross Total Debt Service	General Governmental Expenditures (1)	Ratio of General Bonded Debt Service to General Governmental Expenditures
1993	\$ 1,112,000	\$ 622,086	\$ 1,734,086	\$ 38,665,912	4.48%
1994	1,117,000	548,359	1,665,359	38,526,461	4.32
1995	1,155,000	667,876	1,822,876	43,471,770	4.19
1996	1,263,111	613,080	1,876,191	47,442,057	3.95
1997	444,471	401,733	846,204	49,612,744	1.71
1998	460,831	369,168	829,999	57,316,949	1.45
1999	477,190	304,729	781,919	64,558,689	1.21
2000	874,909	957,151	1,832,060	60,397,256	3.03
2001	737,725	1,083,719	1,821,444	54,368,771	3.35
2002	600,014	1,074,897	1,674,911	59,144,867	2.83

(1) Includes General, Special Revenue, Debt Service,  
Capital Projects and Expendable Trust Funds

Source: Parma City Auditor

City of Parma, Ohio  
 Property Values, Bank Deposits, and Building Permits  
 December 31, 2002

TABLE 11

Year	Real Property (1) Estimated Actual Value	Bank (2) Deposits at December 31	Building (3) Permits Issued
1993	\$ 2,905,712,200	\$ 21,009,421,000	\$ 28,817,795
1994	2,918,414,571	20,885,453,000	35,063,629
1995	3,398,783,514	22,458,573,000	50,019,535
1996	3,398,783,514	22,458,573,000	50,019,535
1997	3,401,667,771	53,941,971,000 (4)	49,426,622
1998	3,699,520,914	58,904,596,000	53,243,702
1999	3,696,045,543	57,816,942,000	58,874,544
2000	4,125,001,171	61,942,764,000	47,994,074
2001	4,151,112,486	63,893,769,000	41,265,776
2002	4,152,373,171	95,761,917,000	56,911,798

Sources:

- (1) Cuyahoga County Auditor
- (2) Federal Reserve Bank of Cleveland
- (3) City of Parma Building Department
- (4) Large increase in deposits due to Key Bank becoming a single Charter in 1997

City of Parma, Ohio  
Principal Taxpayers  
December 31, 2002

TABLE 12

<u>Taxpayer</u>	<u>Personal Property Taxable Valuation</u>	<u>Percent of Total Personal Property Taxable Valuation</u>
General Motors Corporation	\$ 33,436,080	32.62%
Shiloh Industries	5,238,370	5.11
Cox Cable Cleveland	2,777,910	2.71
Tops Markets LLC	1,828,000	1.78
Ameritech Credit Corporation	1,596,570	1.56
Marc Glassman	1,559,230	1.52
Triad Metal Products	1,464,480	1.43
Spitzer Buick	1,379,060	1.35
May Department Stores	1,360,370	1.33
Spitzer Motor City	1,331,800	1.30
Bob Gillingham Ford	1,280,530	1.25
Dick Bigelow Chevrolet	1,275,140	1.24
Melin Tool Company	1,155,510	1.13
J C Penney	1,144,750	1.12
Total	<u>\$ 56,827,800</u>	<u>55.45</u>
Total Assessed Valuation Personal Property	<u>\$ 102,510,192</u>	<u>100.00%</u>

Source: Cuyahoga County Auditor's Office

City of Parma, Ohio  
Largest Employers in Parma  
Last Three Years

TABLE 13

Employer	2002 City Wage Tax Collected	2002 Percentage of Total Collections	2001 City Wage Tax Collected	2001 Percentage of Total Collections	2000 City Wage Tax Collected	2000 Percentage of Total Collections
General Motors	\$ 4,260,522	15.47%	\$ 3,880,889	16.42%	\$ 4,557,189	20.05%
Parma Hospital	1,221,341	4.43	1,098,334	4.65	1,035,841	4.56
Parma Board of Education	1,143,651	4.15	1,069,241	4.52	1,012,387	4.45
Kaiser Permanente	719,695	2.61	668,290	2.83	649,128	2.86
Shiloh Industries	581,927	2.11	638,805	2.70	632,798	2.78
City of Parma	571,865	2.08	556,997	2.36	561,004	2.47
Cuyahoga Community College	490,177	1.78	474,135	2.01	452,670	1.99
Cuyahoga County	240,859	0.87	152,560	0.65	150,883	0.66
Marc's	238,378	0.87	232,035	0.98	221,263	0.97
Union Carbide	234,926	0.85	179,358	0.76	169,139	0.74
Cuyahoga County Library	193,121	0.70	186,586	0.79	177,210	0.78
First National Supermarkets	174,614	0.63	173,951	0.74	167,161	0.74
Catholic Charities	155,294	0.56	150,866	0.64	145,351	0.64
Broadview Nursing Home	149,528	0.54	145,624	0.62	130,561	0.57
Pleasant Lake Villa	145,079	0.53	134,141	0.57	114,180	0.50
Con-Way Transport	142,936	0.52	137,346	0.58	143,698	0.63
Pleasantview Nursing Home	139,690	0.51	118,111	0.50	89,234	0.39
Mt Alverna	139,216	0.51	142,323	0.60	115,544	0.51
Monarch Electric	135,080	0.49	92,206	0.39	93,814	0.41
Huntington National Bank	116,004	0.42	115,526	0.49	111,575	0.49
	<u>\$ 11,193,903</u>	<u>40.63%</u>	<u>\$ 10,347,324</u>	<u>43.80%</u>	<u>\$ 10,730,630</u>	<u>47.19%</u>
Total Wage Tax Collected	<u>\$ 27,543,018</u>	<u>100.00%</u>	<u>\$ 23,641,022</u>	<u>100.00%</u>	<u>\$ 22,730,140</u>	<u>100.00%</u>

Source: City of Parma Income Tax Department, cash basis

City of Parma, Ohio  
 Building Permits at Market Value  
 December 31, 2002

TABLE 14

<u>Year</u>	<u>Residence</u>	<u>Commercial</u>	<u>Industrial Building</u>	<u>Apartments and Townhouses</u>	<u>Public Buildings</u>	<u>Total</u>
1993	\$ 13,087,366	\$ 6,196,644	\$2,100,000	\$ 0	\$7,433,785	\$ 28,817,795
1994	15,257,937	19,805,692	0	0	0	35,063,629
1995	12,446,784	37,572,751	0	0	0	50,019,535
1996	11,752,401	34,598,919	0	0	0	46,351,320
1997	18,329,556	31,097,066	0	0	0	49,426,622
1998	23,982,627	29,261,075	0	0	0	53,243,702
1999	27,722,826	31,151,718	0	0	0	58,874,544
2000	21,302,840	26,691,234	0	0	0	47,994,074
2001	20,604,428	20,661,348	0	0	0	41,265,776
2002	17,123,070	39,788,728	0	0	0	56,911,798

Source: City of Parma Building Department



City of Parma, Ohio  
Demographic Statistics  
December 31, 2002

TABLE 15

<u>Year</u>	<u>Population (1)</u>	<u>Cuyahoga County (2) Unemployment Rate</u>
1993	87,876	6.80%
1994	87,876	5.80
1995	87,876	4.70
1996	87,876	5.00
1997	87,876	4.50
1998	87,876	4.50
1999	83,347	4.50
2000	85,655	4.10
2001	85,655	5.30
2002	85,655	5.50

Source:

(1) U.S. Census Bureau

(2) Ohio Bureau of Employment Services

City of Parma, Ohio  
Miscellaneous Statistics  
December 31, 2002

TABLE 16

Date of Incorporation	1931
Form of Government	Mayor-Council
Area	20.8 Square Miles
Miles of Streets	255
Fire Protection:	
Number of Stations	5
Number of Firemen and Officers (Exclusive of Volunteer Firemen)	97
Police Protection:	
Number of Stations	1
Number of Policemen and Officers	101
Hospitals:	
Parma Community Hospital	320 Beds
Kaiser Hospital	82 Beds
Sewers:	
Sanitary Sewers*	209 Miles
Storm Sewers	510 Miles
*(Exclusive of Northeast Ohio Regional Sewer District)	
Recreation and Culture:	
Number of Parks	21 with 420 Acres
Swimming Pools	4
Cuyahoga County Library	2 Branches
Regional Library	1 Main Office
Traffic Signal Installations	108

Source: City of Parma Auditor



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**CITY OF PARMA**

**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  
MAY 6, 2004**