



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

CITY OF GREEN
SUMMIT COUNTY

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OFFICE OF THE AUDITOR

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

City of Green
Summit County
5383 Massillon Road
P.O. Box 278
Green, Ohio 44232

To the City Council:

We have audited the general purpose financial statements of the City of Green, Summit County, Ohio, (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 16, 2001. 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 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 16, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 16, 2001.

This report is intended for the information and use of the audit committee, management, and City Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 16, 2001

**CITY OF GREEN
SUMMIT COUNTY
FOR THE YEAR ENDED DECEMBER 31, 2000**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected	Explanation
1999-20977-001	Total fund appropriations exceeded total estimated resources at year end for the Special Revenue Permissive Auto Tax Fund.	Yes	

City of Green
Ohio



Comprehensive
Annual Financial Report
For the Fiscal Year Ended December 31, 2000

Prepared by the Department of Finance
Richardt F. Dipold, CPA
Director of Finance

CITY OF GREEN, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000

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CITY OF GREEN, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000

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CITY OF GREEN, OHIO
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Introductory Section



CITY OF GREEN

Department of Finance
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Green, Ohio 44232-0278

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EMAIL: Finance@CityofGreen.org

FAX (330) 896-6606

June 16, 2001

Honorable Mayor, Members of City Council
and the Citizens of Green:

We are pleased to present the Comprehensive Annual Financial Report of the City of Green (the City) for the fiscal year ended December 31, 2000. The City's management is responsible for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City has previously prepared 14 Comprehensive Annual Financial Reports; five as a Township, one as a Village and eight as a City. This report, which is prepared in accordance with generally accepted accounting principles, is indicative of the commitment by City officials and the Director of Finance to continue to provide quality financial information to the citizens of Green and all other interested parties.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, our organizational chart, the 1999 Certificate of Achievement for Excellence in Financial Reporting and a list of principal officials and employees. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the Report of Independent Accountants on those financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

This report includes all funds and account groups of the City. The City provides a wide range of governmental services including police and fire protection, emergency medical services, road maintenance, parks and recreation, recycling, planning, zoning, and the availability of two cemeteries. The Green Local School District, the Green Branch of the Akron-Summit County Library and the Akron-Canton Regional Airport have not met the established criteria for inclusion in the reporting entity, and accordingly are excluded from this report. However, the Southern Summit County Tax Incentive Review Council (TIRC) has been disclosed in Note A-1; p15, as a jointly governed organization in accordance with GASB Statement No. 14.

ECONOMIC CONDITIONS AND OUTLOOK

The City of Green, a 35 square mile community, is strategically located in the southeast corner of Summit County, Ohio, between the cities of Akron and Canton. The location affords residential and commercial travelers three interchanges on Interstate 77, access via State Routes 241 and 619, as well as air transportation. The City is home to the Akron-Canton Regional Airport (CAK) which created Foreign Trade Zone No.181 and is currently the site of CAK International Business Park. The CAK International Business Park is currently a hub of activity with infrastructure improvements occurring to create an additional 16 industrial sites. The City also has three other industrial/business parks conveniently located close to I-77.

The City's residential growth has offered an opportunity for a diversity of quality living accommodations. A number of single-family residential subdivisions are providing families the opportunity to construct a new home. The options of private communities, condominium and apartment style living are all available.

The City ranks as one of the top growth communities in the area. One of the basic growth indicators of the community is the value of its building construction. Both commercial and residential construction continue at a steady pace, with 2000 resulting in 13 commercial construction units valued at \$11.2 million and 143 residential construction units valued at \$22.9 million. Ten years of historical construction statistics are presented in the statistical section on Table 5. Based on current projections, this trend is expected to continue. While having a positive impact, this growth also presents significant challenges for the City. Critical decisions continue to be made regarding the level of future governmental services that will be required to support this growth.

MAJOR INITIATIVES

For the Year:

Highway, parks and public safety projects continue to be the focus of capital investment. Road improvements and storm water projects were completed at a cost of over \$2,000,000. Construction began on a vehicle/storage building at the City's south service facility that will cost \$291,751 when complete. The Highway Division purchased a five ton dump truck at a cost of nearly \$60,000. Land was acquired to construct a road connecting Steese Road to Town Park Center.

The City was successful in negotiating the purchase of a water distribution system on behalf of the City's franchised water purveyor, Consumers Ohio Water Company. The water distribution system was acquired from Summit County, serving 1,350 customers, for \$2,300,000 and quickly sold to Consumers Ohio Water Company for the same amount.

The old Library, which was the original fire station when Green was a Township, was purchased to be the future home of the Parks and Recreation Division. With a donation by the Coca-Cola Company, a concession stand was built at the Greensburg Park at a cost of \$50,000. The Parks and Recreation Division also purchased a new Chevy pickup truck which cost over \$23,800 to assist in operations.

For the City's fire protection and emergency medical services, investments in land for a second fire station totaling \$175,000 and two heart monitors were purchased at a cost of \$37,828.

For the Future:

With plans to construct a second fire station, design work is scheduled to be finished the first part of the year and construction completed by December 2001. This new station located on East Turkeyfoot Lake Road will also house the Sheriff's Department. The City intends to purchase County-owned property on Boettler Road, which currently houses the County Engineer equipment and the Sheriff's post, for the purpose of locating FedEx Custom Critical's general office. The new facility will initially be served by 600 employees, representing a six percent (6%) increase in income tax collections.

After receiving many residential concerns regarding storm water problems, the City aims to create a new Storm Water Division under the Public Service Department. This new Storm Water Division will have specific responsibility for the creation and maintenance of storm water systems.

Major changes are being planned for Boettler Park. Lacking public facilities, the first priority is construction of restrooms. The City will collaborate with businesses and residents in developing and constructing a mega playground at this park.

In an effort to assist the community's seniors, a grant to help finance construction of a seniors-only housing facility will be submitted. If endeavors are successful, this facility will include 56 units of which 70 percent will be set aside for low income seniors.

FINANCIAL INFORMATION

Management is responsible for establishing and maintaining an internal control structure designed to protect its assets from loss, theft or misuse. Furthermore, the accounting system must be adequate to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that those objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefit likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management.

Budgeting Controls:

The City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Green City Council. Activities of all funds, except for Agency Funds, are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function, activity and object within an individual fund. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. As documented by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound fiscal management.

The following schedule presents a summary of revenues of all Governmental Fund types and the Expendable Trust Funds for the fiscal year ended December 31, 2000, and a comparison to the prior year's revenue:

	2000	Percentage	1999	Increase
<u>Revenues</u>	<u>Revenues</u>	<u>of Total</u>	<u>Revenues</u>	<u>(Decrease)</u>
		<u>Revenues</u>		<u>From 1999</u>
Taxes	\$8,914,742	69.6%	\$8,364,121	\$550,621
Charges for Service	201,559	1.6%	215,570	(14,011)
Licenses, Permits & Fees	366,567	2.9%	308,607	57,960
Fines	48,393	.4%	0	48,393
Intergovernmental	2,528,111	19.7%	2,427,105	101,006
Special Assessments	13,569	.1%	6,349	7,220
Interest Earnings	624,123	4.9%	492,423	131,700
Rents & Donations	22,715	.2%	21,261	1,454
All Other Revenue	<u>84,386</u>	<u>.6%</u>	<u>49,881</u>	<u>34,505</u>
Total Revenues	<u>\$12,804,165</u>	<u>100.0%</u>	<u>\$11,885,317</u>	<u>\$918,848</u>

The following schedule presents a summary of all Governmental Fund Types and the Expendable Trust Funds expenditures for the fiscal year ended December 31, 2000, and a comparison to the prior year's amounts:

<u>Expenditures</u>	<u>2000 Expenditures</u>	<u>Percentage of Total Expenditures</u>	<u>1999 Expenditures</u>	<u>Increase (Decrease) From 1999</u>
Security of Persons and Property	\$3,160,984	22.9%	\$3,068,769	\$92,215
Public Health Services	211,218	1.5%	195,143	16,075
Leisure Time Activities	384,780	2.8%	352,367	32,413
Community Environment	524,633	3.8%	453,764	70,869
Transportation	1,983,567	14.4%	1,692,647	290,920
General Government	2,374,153	17.2%	1,972,936	401,217
Capital Outlay	4,724,972	34.4%	3,502,446	1,222,526
Debt Service:				
Principal Payment	220,000	1.6%	220,000	0
Interest and Fiscal Charges	<u>190,852</u>	<u>1.4%</u>	<u>194,024</u>	<u>(3,172)</u>
Total Expenditures	<u>\$13,775,159</u>	<u>100.0%</u>	<u>\$11,652,096</u>	<u>\$2,123,963</u>

Cash Management:

The City's investment policy, which has been legislatively adopted by City Council, lists as its primary objectives in order of priority: safety of principal, liquidity, and attaining a market rate of return. Authorized investments are limited to United States Treasury debt instruments, securities issued by federal government agencies, interim deposits that are insured or collateralized, bonds of the State of Ohio, no-load money market mutual funds comprised exclusively of those securities previously listed, the Ohio Subdivision's Fund (STAROhio), and overnight or term repurchase agreements.

Debt Issues:

In October 1997, Moody's Investors Service assigned an investment grade rating of A2 to the City. On February 9, 2000, Moody's Rating Committee reviewed and revised the rating to an A1. The enhancement was attributable to the City's demonstration of conservative fiscal policies and managed growth practices.

In December 1997, the City issued Various Purpose Bonds for the purposes of acquiring real estate for East Liberty Park, improving Boettler Recreational Park and Greensburg Park, and constructing roadway and drainage improvements to Boettler Road, Massillon Road and Arlington Road. Proceeds from the bonds retired all bond anticipation notes

previously issued for said purposes. The bonds mature on December 1 of each of the years 2000 through 2017, and payment of interest at rates ranging from 3.75% to 5.125% per annum is payable on June 1 and December 1 of each year. A thorough discussion of long-term obligations can be found in Note H in the Notes to the General Purpose Financial Statements.

On June 13, 2000, City Council adopted Ordinance 2000-9 providing for the issuance and sale of \$915,000 bond anticipation notes to pay the cost of improving Massillon Road and improving and extending Graybill Road. A construction contract was awarded in September 2000, with completion anticipated in July 2001.

OTHER INFORMATION

Risk Management:

The City maintains insurance for general liability, auto, building and personal property and paramedic liability. General and auto liability insurance is maintained in the amount of \$1,000,000 for each incident. Umbrella liability for an additional \$1,000,000 is also in force. Separate liability insurance policies are held for public officials, ambulance attendants malpractice, and firemen's errors and omissions in the amounts of \$1,000,000 each. Comprehensive medical, life and dental coverage is offered to all full-time employees through a self-insured plan. All employees are covered through the State Workers' Compensation coverage.

Independent Audit:

Provisions of state statute require the City's financial statements to be subjected to a bi-annual examination by the Office of the Auditor of State. An annual examination is performed in conjunction with the Comprehensive Annual Financial Report. Those provisions have been satisfied and the Report of Independent Accountants is included herein.

Awards:

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The Comprehensive Annual Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement program requirements, and we are submitting it to the Government Finance Officers Association.

Acknowledgments:

The presentation of this report could not have been accomplished without the dedicated and efficient staff of the City's Department of Finance. I would like to express my appreciation to Kris Ledford, Vicki Moran, Dave Keller, and Sharon Salem for their direct involvement with this report.

Also, my sincere appreciation goes out to the Mayor and City Council for their support and commitment to responsible fiscal reporting.

Sincerely,

A handwritten signature in black ink that reads "Richardt F. Dipold". The signature is written in a cursive style with a large initial "R" and "D".

Richardt F. Dipold, CPA
Director of Finance
City of Green

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Green,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1999

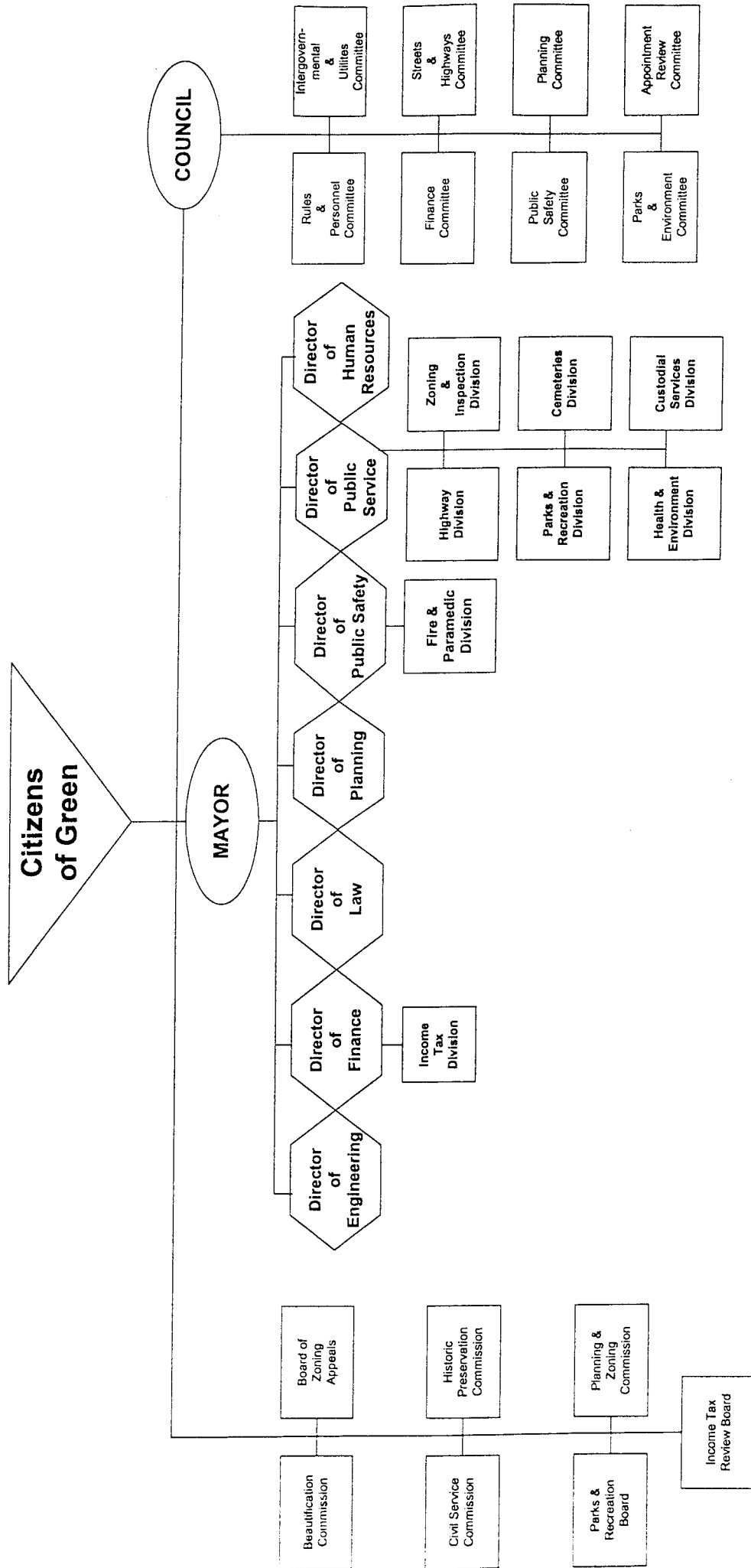
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

City of Green Organizational Chart As of December 31, 2000



CITY OF GREEN, OHIO

PRINCIPAL OFFICIALS AND EMPLOYEES DECEMBER 31, 2000

ELECTED OFFICIALS

DANIEL CROGHAN, MAYOR

DAVID FRANCE, PRESIDENT OF COUNCIL

BOYD ELLIOTT, COUNCIL

JOSEPH FUNAI, COUNCIL

CARL MICKELSON, COUNCIL

ANDY PADRUTT, COUNCIL

DAVID REILLY, COUNCIL

JOSEPH SHEEHAN, COUNCIL

MOLLY KAPELUCK, CLERK OF COUNCIL

APPOINTED OFFICIALS

RICHARD GIROUX, DIRECTOR OF SERVICE

RICHARDT F. DIPOLD, DIRECTOR OF FINANCE

ROBERT EBERWINE, DIRECTOR OF HUMAN RESOURCES

STEPHEN PRUNESKI, DIRECTOR OF LAW

PAUL PICKETT, DIRECTOR OF ENGINEERING

WAYNE WIETHE, DIRECTOR OF PLANNING

CITY OF GREEN, OHIO

EMPLOYEES

DANIEL ABRASHOFF	WENDY FOUST	NANCY MCHALE
JOSEPH ANDERSON	JOSEPHINE FRANCE	PEGGY MEEK
DAVID BAILEY, JR	THOMAS FRANK	VICTORIA MORAN
GENE BEAVERS	STEVEN FRICK	CHARLES MORGAN
FREDRIC BERLIN	CRAIG FRY	THOMAS MORGAN
WILLIAM BESS	JEFFREY FUNAI	BRIAN MULKEY
ERIN BICKETT	JOHN FUNAI	MICHAEL PRATT
WAYNE BOGGS	KRISTOPHER GENT	ARTHUR PREIKSA
DOYLE BOHAYCHYK	KIM GOODHART	DANIEL QUINN
SHARON BOONE	JEANNE GRECO	RANDALL RAINES
KARL BOSS	KEVIN GROEN	JOSEPH REITER
LINDA BRADLEY	MARY GROEN	MARK RESANOVICH
MARLENE BRAUNLICH	GERALD HALMAN JR.	JAMES RILEY
MICHAEL BRINK	EUGENE HAMILTON	ROSE ROWAN
GARELD BRITTON JR.	CHARLES HAMMETT	DARRYL RUTH
EDWARD BROWN	DAN HARING	SHARON SALEM
JERRILYN BROWN	LESLIE HAYMAN	MATT SAMPLE
DALE BRUMBAUGH JR.	BARBARA HOLDREN	VIRGIL SCHLABACH
DEAN BRUMBAUGH	VIKKI HUEBNER	AMY SEHM
SAMUEL BUZEK	JEFFREY HUNKA	STEVEN SHAFFER
ROBERT CALDERONE	JOEY IHASZ	RICHARD SHENEMAN
H. CALDWELL	KYLE JERRIGAN	BEVERLY SICH
JEREMY CHAMBERS	EDWARD JESSE	JOSEPH SIMKANIN JR.
ANDREW CHATTERTON	JEAN JORGENSEN	JEREMIAH SIR LOUIS
JOHN CIC	MICHAEL KACHURCHAK	ALLAN STAAB
DOUGLAS CINCURAK	MOLLY KAPELUCK	WILLIAM STARCHER
JOSHUA COMPTON	JOHN KASTOR	THOMAS STENBACK
BOBBY CONLEY	DAVID KELLER	GARY STEWART
JUDY COPEN	DAVID LAUBY	HOLLY THAXTON
MATTHEW CRADDOCK	KRIS LEDFORD	DANIEL THOMPSON
DAVID DAGUE	RICHARD LEWIS	PENNY TICHON
PETER DEEVERS	LARRY LOTT	JOHN WALCH
THOMAS DITIRRO	SARAH LYONS	KENNETH WEST
MARLYN EDDY	DOUGLAS MAY	HAROLD WILSON
FRED ELFRINK	GREG MCCAMISH	ROBERT WILT JR.
MICHAEL ELKINS	RICHARD MCCLELLAN	ROY WITSAMAN
RUSSELL ENSIGN	SHELLY MCCLURE	RICHARD WOODS
TRACIE FINNEY	ROBERT MCGARY	

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Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

City of Green
Summit County
5383 Massillon Road
P.O. Box 278
Green, Ohio 44232

To the City Council:

We have audited the accompanying general purpose financial statements of the City of Green, Summit County, Ohio, (the City) as of and for the year ended December 31, 2000, 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.

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, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Green, Summit County, Ohio, as of December 31, 2000, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2001 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents, are presented for purposes of additional analysis and are 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 presented, 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 statistical section of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 16, 2001

Financial Section

General Purpose Financial Statements

City of Green
 Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Equity in pooled cash and cash equivalents	\$2,124,875	\$7,712,622	\$109,356	\$1,135,663
Receivables:				
Property and other taxes	1,016,525	3,029,426	86,941	0
Special assessments	0	14,726	0	0
Intergovernmental	134,965	12,966	0	0
Charges for services	42,906	64,892	0	0
Licenses, permits & fees	23,209	52,346	0	0
Fines and forfeitures	2,588	0	0	0
Interfund	0	49,604	0	0
Other	0	0	0	0
Supplies inventory	0	122,328	0	0
Fixed assets	0	0	0	0
Prepaid items	32,652	18,833	0	0
Other debits:				
Amount available for retirement of general long term obligations	0	0	0	0
Amount to be provided for long term obligations	0	0	0	0
 Total Assets and Other Debits	 <u>\$3,377,720</u>	 <u>\$11,077,743</u>	 <u>\$196,297</u>	 <u>\$1,135,663</u>
 Liabilities, Equity and Other Credits				
Liabilities:				
Accounts payable	\$282,897	\$261,737	\$0	\$0
Accrued salaries payable	12,065	50,803	0	0
Compensated absences payable	6,576	31,625	0	0
Interfund payable	0	4,604	0	0
Deferred revenue	1,011,263	2,196,323	86,941	0
Intergovernmental payable	57,129	280,101	0	0
Employee benefits payable	0	0	0	0
Notes payable	0	915,000	0	0
Bonds payable	0	0	0	0
 Total Liabilities	 <u>1,369,930</u>	 <u>3,740,193</u>	 <u>86,941</u>	 <u>0</u>
Equity and Other Credits:				
Investment in general fixed assets	0	0	0	0
Retained earnings	0	0	0	0
Fund balance:				
Reserved				
Encumbrances	371,619	1,067,768	0	1,459
Inventory	0	122,328	0	0
Prepaid items	32,652	18,833	0	0
Debt service	0	0	109,356	0
Unreserved -- undesignated	1,603,519	6,128,621	0	1,134,204
 Total Equity and Other Credits	 <u>2,007,790</u>	 <u>7,337,550</u>	 <u>109,356</u>	 <u>1,135,663</u>
 Total Liabilities, Equity and Other Credits	 <u>\$3,377,720</u>	 <u>\$11,077,743</u>	 <u>\$196,297</u>	 <u>\$1,135,663</u>

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Internal Service	Trust and Agency			
\$334,053	\$126,607	\$0	\$0	\$11,543,176
0	0	0	0	4,132,892
0	0	0	0	14,726
0	0	0	0	147,931
0	0	0	0	107,798
0	0	0	0	75,555
0	0	0	0	2,588
0	0	0	0	49,604
15,709	0	0	0	15,709
0	0	0	0	122,328
0	0	15,267,722	0	15,267,722
0	0	0	0	51,485
0	0	0	109,356	109,356
0	0	0	4,011,989	4,011,989
<u>\$349,762</u>	<u>\$126,607</u>	<u>\$15,267,722</u>	<u>\$4,121,345</u>	<u>\$35,652,859</u>
\$0	\$61,163	\$0	\$0	\$605,797
0	0	0	0	62,868
0	0	0	406,345	444,546
0	45,000	0	0	49,604
0	0	0	0	3,294,527
0	0	0	0	337,230
47,455	0	0	0	47,455
0	0	0	0	915,000
0	0	0	3,715,000	3,715,000
<u>47,455</u>	<u>106,163</u>	<u>0</u>	<u>4,121,345</u>	<u>9,472,027</u>
0	0	15,267,722	0	15,267,722
302,307	0	0	0	302,307
0	295	0	0	1,441,141
0	0	0	0	122,328
0	0	0	0	51,485
0	0	0	0	109,356
0	20,149	0	0	8,886,493
<u>302,307</u>	<u>20,444</u>	<u>15,267,722</u>	<u>0</u>	<u>26,180,832</u>
<u>\$349,762</u>	<u>\$126,607</u>	<u>\$15,267,722</u>	<u>\$4,121,345</u>	<u>\$35,652,859</u>

City of Green, Ohio
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balances - All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 2000

	Governmental Fund Types	
	General	Special Revenue
Revenues:		
Taxes	\$942,153	\$7,783,056
Charges for services	17,120	184,439
Licenses, permits and fees	120,075	246,492
Fines	48,393	0
Intergovernmental	1,230,233	1,288,279
Special assessments	317	13,252
Interest earnings	624,123	0
Rents and donations	0	16,734
All other revenues	75,454	8,932
Total Revenues	3,057,868	9,541,184
Expenditures:		
Current operation:		
Security of persons and property	574,920	2,586,064
Public health services	158,452	52,766
Leisure time activities	0	384,780
Community environment	0	524,633
Transportation	0	1,983,567
General government	2,137,688	231,928
Capital outlay	3,225,623	1,365,379
Debt service:		
Principal payment	0	0
Interest and fiscal charges	0	5,628
Total Expenditures	6,096,683	7,134,745
Revenues Over (Under) Expenditures	(3,038,815)	2,406,439
Other Financing Sources (Uses)		
Sale of fixed assets	2,320,300	0
Premium on sale of bond anticipation notes	0	0
Operating transfers - in	360,000	2,402,000
Operating transfers - out	0	(2,977,034)
Total Other Financing Sources (Uses)	2,680,300	(575,034)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(358,515)	1,831,405
Fund Balance at Beginning of Year	2,366,305	5,608,183
Decrease in Reserve for Inventory	0	(102,038)
Fund Balance at End of Year	\$2,007,790	\$7,337,550

The accompanying notes are an integral part of these financial statements.

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only)</u>
\$189,533	\$0	\$0	\$8,914,742
0	0	0	201,559
0	0	0	366,567
0	0	0	48,393
9,599	0	0	2,528,111
0	0	0	13,569
0	0	0	624,123
0	0	5,981	22,715
0	0	0	84,386
<u>199,132</u>	<u>0</u>	<u>5,981</u>	<u>12,804,165</u>
0	0	0	3,160,984
0	0	0	211,218
0	0	0	384,780
0	0	0	524,633
0	0	0	1,983,567
4,467	0	70	2,374,153
0	133,970	0	4,724,972
220,000	0	0	220,000
185,224	0	0	190,852
<u>409,691</u>	<u>133,970</u>	<u>70</u>	<u>13,775,159</u>
(210,559)	(133,970)	5,911	(970,994)
0	0	0	2,320,300
5,628	0	0	5,628
215,034	0	0	2,977,034
0	0	0	(2,977,034)
<u>220,662</u>	<u>0</u>	<u>0</u>	<u>2,325,928</u>
10,103	(133,970)	5,911	1,354,934
99,253	1,269,633	14,533	9,357,907
0	0	0	(102,038)
<u>\$109,356</u>	<u>\$1,135,663</u>	<u>\$20,444</u>	<u>\$10,610,803</u>

City of Green, Ohio
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 2000
 (Budgetary Basis)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 885,066	\$ 868,003	\$ (17,063)
Charges for services	11,500	17,120	5,620
Licenses, permits and fees	121,000	119,593	(1,407)
Fines and forfeitures	0	48,729	48,729
Intergovernmental	1,063,335	1,234,954	171,619
Special assessments	0	0	0
Interest earnings	507,700	624,123	116,423
Rents and donations	0	0	0
All other revenues	50,000	73,605	23,605
Total Revenues	2,638,601	2,986,127	347,526
Expenditures:			
Current Operation:			
Security of persons and property	600,000	574,920	25,080
Public health services	158,453	158,452	1
Leisure time activities	0	0	0
Community environment	0	0	0
Transportation	0	0	0
General government	2,475,041	2,079,117	395,924
Capital outlay	3,374,233	3,134,596	239,637
Debt Service:			
Principal payment	0	0	0
Interest and fiscal charges	0	0	0
Total Expenditures	6,607,727	5,947,085	660,642
Revenues Over (Under) Expenditures	(3,969,126)	(2,960,958)	1,008,168
OTHER FINANCING SOURCES (USES):			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	720,000	360,000	(360,000)
Operating transfers - out	0	0	0
Sale of general fixed assets	2,300,000	2,300,000	0
Note proceeds	0	0	0
Total Other Financing Sources (Uses)	3,020,000	2,660,000	(360,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(949,126)	(300,958)	648,168
Fund Balance at Beginning of Year	1,807,944	1,807,944	0
Fund Balance at End of Year	<u>\$ 858,818</u>	<u>\$ 1,506,986</u>	<u>\$ 648,168</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Debt Service Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 7,734,587	\$ 8,028,518	\$ 293,931	\$ 191,423	\$ 189,533	\$ (1,890)
195,100	177,214	(17,886)	0	0	0
184,200	220,290	36,090	0	0	0
0	0	0	0	0	0
2,128,339	1,287,307	(841,032)	8,598	9,599	1,001
72,200	13,252	(58,948)	0	0	0
0	0	0	0	0	0
10,850	18,157	7,307	0	0	0
2,050	15,466	13,416	0	0	0
<u>10,327,326</u>	<u>9,760,204</u>	<u>(567,122)</u>	<u>200,021</u>	<u>199,132</u>	<u>(889)</u>
2,748,380	2,554,975	193,405	0	0	0
58,593	51,470	7,123	0	0	0
382,718	336,480	46,238	0	0	0
633,122	578,674	54,448	0	0	0
2,292,878	1,921,451	371,427	0	0	0
427,388	358,746	68,642	7,078	4,467	2,611
2,911,231	2,017,022	894,209	0	0	0
0	0	0	220,000	220,000	0
0	0	0	185,224	185,224	0
<u>9,454,310</u>	<u>7,818,818</u>	<u>1,635,492</u>	<u>412,302</u>	<u>409,691</u>	<u>2,611</u>
873,016	1,941,386	1,068,370	(212,281)	(210,559)	1,722
0	21,896	21,896	0	0	0
(26,500)	(21,896)	4,604	0	0	0
4,165,000	2,402,000	(1,763,000)	215,034	215,034	0
(2,977,034)	(2,977,034)	0	0	0	0
0	0	0	0	0	0
<u>1,252,000</u>	<u>909,372</u>	<u>(342,628)</u>	<u>0</u>	<u>5,628</u>	<u>5,628</u>
<u>2,413,466</u>	<u>334,338</u>	<u>(2,079,128)</u>	<u>215,034</u>	<u>220,662</u>	<u>5,628</u>
3,286,482	2,275,724	(1,010,758)	2,753	10,103	7,350
4,126,922	4,126,922	0	99,253	99,253	0
<u>\$ 7,413,404</u>	<u>\$ 6,402,646</u>	<u>\$ (1,010,758)</u>	<u>\$ 102,006</u>	<u>\$ 109,356</u>	<u>\$ 7,350</u>

(Continued)

City of Green, Ohio
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - All Governmental Fund Types and Expendable Trust Funds (Continued)
 For the Year Ended December 31, 2000
 (Budgetary Basis)

	Capital Projects Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 0	\$ 0	\$ 0
Charges for services	0	0	0
Licenses, permits and fees	0	0	0
Fines and forfeitures	0	0	0
Intergovernmental	0	0	0
Special assessments	0	0	0
Interest earnings	0	0	0
Rents and donations	0	0	0
All other revenues	0	0	0
Total Revenues	0	0	0
Expenditures:			
Current Operation:			
Security of persons and property	0	0	0
Public health services	0	0	0
Leisure time activities	0	0	0
Community environment	0	0	0
Transportation	0	0	0
General government	0	0	0
Capital outlay	18,953	(124,968)	143,921
Debt Service:			
Principal payment	0	0	0
Interest and fiscal charges	0	0	0
Total Expenditures	18,953	(124,968)	143,921
Revenues Over (Under) Expenditures	(18,953)	124,968	143,921
OTHER FINANCING SOURCES (USES):			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	0	0	0
Operating transfers - out	0	0	0
Sale of general fixed assets	0	0	0
Note proceeds	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(18,953)	124,968	143,921
Fund Balance at Beginning of Year	1,009,236	1,009,236	0
Fund Balance at End of Year	<u>\$ 990,283</u>	<u>\$ 1,134,204</u>	<u>\$ 143,921</u>

The accompanying notes are an integral part of these financial statements.

Expendable Trust Funds

Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	981	981
0	5,000	5,000
0	5,981	5,981
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
9,400	0	9,400
0	0	0
0	0	0
0	0	0
9,400	0	9,400
(9,400)	5,981	15,381
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
(9,400)	5,981	15,381
14,168	14,168	0
\$ 4,768	\$ 20,149	\$ 15,381

City of Green, Ohio
Statement of Revenues, Expenses and Changes
in Retained Earnings - Proprietary Fund Type
For the Year Ended December 31, 2000

	<u>Internal Service Fund</u>
Operating Revenues:	
Charges for services	\$504,450
Stop-loss insurance reimbursement	<u>192,937</u>
Total Operating Revenues	<u>697,387</u>
Operating Expenses:	
Employee medical benefits	<u>564,399</u>
Net Income	132,988
Retained Earnings at Beginning of Year	<u>169,319</u>
Retained Earnings at End of Year	<u><u>\$302,307</u></u>

The accompanying notes are an integral part of these financial statements.

City of Green, Ohio
Statement of Cash Flows
Proprietary Fund Type
For the Year Ended December 31, 2000

	Internal Service Fund
Cash Flows from Operating Activities:	
Net Income	\$132,988
Adjustments to reconcile net income to net cash provided by operating activities	
Change in assets that decrease cash flow from operations:	
Receivable from reinsurance carrier	(15,709)
Change in liabilities that decrease cash flow from operations:	
Employee benefits payable	(31,303)
Increase in Cash and Cash Equivalents	85,976
Cash at Beginning of Year	248,077
Cash at End of Year	\$334,053

The accompanying notes are an integral part of these financial statements.

City of Green, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual - Proprietary Fund Type
 For the Year December 31, 2000
 (Budgetary Basis)

	<u>Self-Insured Health Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 507,000	\$ 504,450	\$ (2,550)
Stop-loss insurance reimbursement	<u>0</u>	<u>177,228</u>	<u>177,228</u>
Total Revenues	<u>507,000</u>	<u>681,678</u>	<u>174,678</u>
Expenditures:			
Current operation:			
General Government:			
Employee medical benefis	<u>645,200</u>	<u>595,702</u>	<u>49,498</u>
Total Expenditures	<u>645,200</u>	<u>595,702</u>	<u>49,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,200)	85,976	224,176
Fund Balance at Beginning of Year	<u>248,077</u>	<u>248,077</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 109,877</u></u>	<u><u>\$ 334,053</u></u>	<u><u>\$ 224,176</u></u>

The accompanying notes are an integral part of these financial statements

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Green, Ohio (the City), is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by its Charter and the Constitution and laws of the State of Ohio. The City government was formed in 1992.

The City is a municipality of the State of Ohio operating under the direction of an elected mayor and seven-member council. Council exercises budget and taxing authority, adopts its own appropriations and approves its own expenditures.

1. REPORTING ENTITY

For financial reporting purposes, the City's reporting entity includes all funds, account groups, agencies, boards and commissions for which the City is financially accountable. No component units are included in the definition of the City's reporting entity.

The City is a member of the Southern Summit County Tax Incentive Review Council (TIRC), a jointly governed organization created as a regional council of governments pursuant to State statutes. TIRC has 7 members, consisting of three members appointed by the County Executive, subject to confirmation by County Council; two members appointed by the Mayor, with concurrence of City Council; the County Auditor, or his designee; and one member of the board of education of the affected school district. Annually, the TIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the TIRC can make written recommendations to the legislative authority of that approved agreement. There is no cost associated with being a member of this Council. The continued existence of the TIRC is not dependent upon the City's continued participation and no measurable equity interest exists.

2. 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 separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund balances because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the City:

Governmental Funds

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

General Fund

This fund is used to account for all financial resources of the City except those required to be accounted for in

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. FUND ACCOUNTING - Continued

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

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants, or other sources (other than amounts relating to major capital projects) whose use is restricted. The uses and limitations of each Special Revenue Fund are specified by state statutes, the City Charter and City Council.

Debt Service Fund

This fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund

This fund is used to account for financial resources accumulated for major capital projects (other than those financed by the proprietary fund).

Proprietary Fund

Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. With respect to proprietary activities, the City has adopted Governmental Accounting Standards Board (GASB) Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Units That Use Proprietary Fund Accounting. The City has elected to apply all applicable GASB pronouncements as well as Financial Accounting Standards Board pronouncements and Accounting Principles Board Opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. The following is the City's proprietary fund type:

Internal Service Fund

This fund accounts for the financing of services provided by one department or agency to another department or agency of the City on a cost-reimbursed basis.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. These funds include expendable trust funds and agency funds. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Since agency funds are purely custodial (assets equal liabilities), the accounting for these funds does not involve the measurement of results of operations.

Account Groups

The following account groups are established to account for the fixed assets and long-term liabilities of the City.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. FUND ACCOUNTING - Continued

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all fixed assets of the City. These assets do not represent financial resources available for expenditure.

General Long-Term Obligations Account Group

The General Long-Term Obligations Account Group is used to account for all outstanding long-term obligations of the City.

3. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment as applied to a fund is determined by its measurement focus. All governmental fund types and the fiduciary fund type/expendable trust and agency funds are accounted for using a 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.

The modified accrual basis of accounting is used for the governmental fund types and the fiduciary fund type/expendable trust and agency funds. Under this method of accounting, the City recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the City is considered to be 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term debt are reported as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The cost of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Inventory costs are reported as expenditures when purchased rather than when consumed.

Revenues accrued at the end of the year included, but were not limited to, municipal income tax, gasoline tax, and local government assistance. Other revenues, including certain charges for services and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are not intended to finance the current year, have also been recorded as deferred revenue as described in Note D.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

Note A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

The Proprietary Fund Type is used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to achieve sound financial administration. The measurement focus is based upon determination of net income, financial position, and cash flow. The accrual basis of accounting is utilized for reporting purposes by the proprietary fund type.

Revenues are recognized when they are earned and become measurable. Expenses are recognized when they are incurred, if measurable.

4. BUDGETS AND BUDGETARY ACCOUNTING

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 Resolution, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriation Resolution 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 and funds where no revenue or expenditures are anticipated, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the City Council.

Tax Budget

A budget of estimated revenue and expenditures 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.

Certificate of 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 revenue. The Commission certifies its actions to the City by September 1. As part of this certification, 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 measure.

On or about January 1, the Certificate of Estimated Resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the City receives a new revenue source or if actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final Amended Official Certificate of Estimated Resources issued during 2000.

Appropriations Resolution

A temporary Appropriation Resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual Appropriation Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution fixes spending authority at the fund, department, and object level, the legal level of control.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

4. BUDGETS AND BUDGETARY ACCOUNTING - Continued

Appropriations Resolution - Continued

The Appropriation Resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of City Council. Several supplemental appropriation resolutions were legally enacted by City Council during the year; however, none were significant in amount. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis statements in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures.

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 need not be re-appropriated.

5. CASH AND INVESTMENTS

To improve cash management, cash received by the City is pooled. Monies for all funds, including the proprietary fund, are maintained in this pool. 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.

During fiscal year 2000, investments were limited to federal agency securities, certificates of deposit and STAROhio.

Except for investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase, investments are reported at fair value which is based on quoted market prices. Investment contracts and money market investments that had a remaining maturity of one year or less at the time of purchase are reported at cost or amortized cost.

The City has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2000. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the state to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

5. CASH AND INVESTMENTS - Continued

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

6. INTERFUND ASSETS AND LIABILITIES

Receivables and payables arising between funds for short-term interfund loans are classified as "interfund receivables/payables."

7. INVENTORIES OF SUPPLIES

Inventories are valued at cost on a first in, first out basis. The cost of inventory items is recorded as an expenditure in governmental funds when purchased. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

8. GENERAL FIXED ASSETS

General fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year in the General Fixed Assets Account Group. Donated fixed assets are recorded at their fair market value as of the date donated. The City follows the policy of not capitalizing infrastructure (such as roads and storm sewer improvements) and assets with a cost of less than \$500. Interest incurred during construction is not capitalized. No depreciation is recognized for assets in the General Fixed Assets Account Group.

Fixed asset values were initially determined at December 31, 1985, assigning original acquisition cost when such information was available. In cases when information supporting original costs was not available, estimated historical costs were developed by indexing estimated current cost back to the estimated year of acquisition.

9. COMPENSATED ABSENCES

The City follows the vesting method to accrue for compensated absences as provided under the provisions of the GASB Statement No. 16, Accounting for Compensated Absences. City employees are entitled to certain compensated absences based on their length of employment. For governmental funds, the current portion of unpaid compensated absence is the amount expected to be paid using expendable available resources and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. Compensated absences that are not recorded as expenditures but nonetheless satisfy the criteria established by GASB Statement No. 16 are recorded in the General Long-Term Obligations Account Group. These unpaid amounts will be paid from expendable available resources provided for in the budget of future years.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

10. LONG-TERM OBLIGATIONS

Long-term obligations are recognized as a liability of a governmental fund when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Obligations Account Group.

11. INTERGOVERNMENTAL REVENUES

In governmental funds, grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as Intergovernmental receivables and revenues when measurable and available. Grants awarded on reimbursement basis are recorded as Intergovernmental receivables and revenues when the corresponding expenditures are made.

12. RESERVES OF FUND EQUITY

Reserves of fund equity indicate that a portion of fund balance is not available for expenditures or is legally segregated for a specific future use. Governmental fund balances are reserved for encumbrances, inventory, prepaid items, and debt service.

13. INTERFUND TRANSACTIONS

During the course of normal operations the City has transactions between funds, most of which are in the form of transfers of resources to provide services. The accompanying financial statements reflect such transactions as operating transfers.

14. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the general purpose financial statements and accompanying notes. Actual results may differ from those estimates.

15. MEMORANDUM ONLY -- TOTAL COLUMNS

Total columns on the general purpose financial statements 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 or results of operations 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 B - 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's treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE B - DEPOSITS AND INVESTMENTS - Continued

Inactive deposits are public deposits the City has identified as not required for use within the current two 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 and deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies 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 accounts, including passbook accounts.

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 money 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 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. Bond 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) 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 (STAROhio).

Notwithstanding the foregoing requirements, the City may invest any monies not required to be used for a period of six months in the following classes of investments:

- Bonds, notes or other obligations guaranteed by the United States, or those for which the full faith and credit of the United States is pledged for payment of principal and interest;
- Discount notes of the Federal National Mortgage Association;

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE B - DEPOSITS AND INVESTMENTS - Continued

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

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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The following information classifies deposits and investments by categories of custodial credit risk as defined in GASB Statement No. 3, Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements.

Deposits

At December 31, 2000, the carrying amount of the City's deposits was \$4,068,970 and the bank balance was \$4,231,907. Of the bank balance, \$131,907 was covered by federal depository insurance, \$4,100,000 was uninsured and uncollateralized. Although all state statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

Investments

The City's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the City at year end. Category 1 includes investments that are insured or registered or for which the securities 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 counter party's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counter party, or by its trust department or agent but not in the City's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE B - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

<u>Categorized Investments</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Investment Sweep Account			
-- U.S. Government			
Agency Obligations	<u>\$1,640,000</u>	\$1,640,000	\$1,640,000
<u>Non-categorized Investments</u>			
State Treasury Asset Reserve		<u>4,913,771</u>	<u>4,913,771</u>
Mutual Fund			
-- U.S. Government			
Agency Obligations		<u>920,435</u>	<u>920,435</u>
Total Investments		<u>\$7,474,206</u>	<u>\$7,474,206</u>

The classification of cash and cash equivalents, and investments on 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.

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

	<u>Cash and Cash Equivalent Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$11,543,176	\$0
Investments:		
Investment Sweep Account	(1,640,000)	1,640,000
Mutual Fund	(920,435)	920,435
State Treasury Asset Reserve	<u>(4,913,771)</u>	<u>4,913,771</u>
GASB Statement No. 3	<u>\$4,068,970</u>	<u>\$7,474,206</u>

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE C - COMPLIANCE AND ACCOUNTABILITY

1. Appropriations in Excess of Estimated Resources

At December 31, 2000, the following fund had appropriations in excess of estimated resources at the City's legal level of budgetary control:

<u>Fund Type / Fund</u>	<u>Amount</u>
Special Revenue:	
Lighting Assessment Fund	<u>\$26,419</u>

2. Fund Deficits

Contrary to Ohio Revised Code Section 5705.10, which states that money that is paid into a fund must be used only for the purposes for which such fund has been established, the Special Revenue Lighting Assessment Fund reflected a deficit balance of \$24,502 on a budgetary basis at December 31, 2000. This negative fund balance was due to partial repayment of a prior year advance.

NOTE D - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value.

All property is required to be revalued every six years. The last revaluation was completed in 1996. Real property taxes are payable annually or semi-annually. Statutorily, the first payment is due February 10, with the remainder payable by July 15.

Taxes collected from tangible personal property (other than public utility) in one calendar year is based on assessed values at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rate determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility, real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 35 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property tax on behalf of all taxing districts within the County, including the City. The County Auditor periodically remits to the taxing districts their portions of the taxes collected.

The full tax rate for all City operations for the year ended December 31, 2000, was \$7.40 per \$1,000 of assessed value.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE D - PROPERTY TAXES - Continued

The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real and Public Utility	\$448,812,280
Tangible Personal Property	<u>45,249,218</u>
Total	<u>\$494,061,498</u>

NOTE E - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, licenses, permits and fees, fines and forfeitures, charges for services, other and intergovernmental receivables. All receivables are considered collectible in full.

A summary of the items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund	\$134,965
Special Revenue Funds:	
Street Construction, Maintenance and Repair	8,763
State Highway Improvement	711
Permissive Tax	<u>3,492</u>
Total	<u>\$147,931</u>

NOTE F - FIXED ASSETS

The following is a summary of the changes in the General Fixed Assets Account Group during the fiscal year:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance December 31</u>
Land and Improvements	\$4,032,923	\$ 611,232	\$ 0	\$ 0	\$4,644,155
Buildings and Improvements	2,570,898	2,506,787	2,300,000	0	2,777,685
Equipment	3,476,247	339,615	88,783	0	3,727,079
Vehicles	3,411,167	87,827	0	0	3,498,994
Construction in Progress	<u>491,250</u>	<u>128,559</u>	<u>0</u>	<u>0</u>	<u>619,809</u>
Total	<u>\$13,982,485</u>	<u>\$3,674,020</u>	<u>\$2,388,783</u>	<u>\$ 0</u>	<u>\$15,267,722</u>

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE F - FIXED ASSETS - Continued

As described more completely in Note A 8, additions and deletions to the General Fixed Assets Account Group are based upon the original cost of the asset. The additions to construction in progress are represented in the following table:

<u>Project Name</u>	<u>Total Contract Amount</u>	<u>Date Awarded</u>	<u>Completed as of 12/31/00</u>	<u>Remaining Contract Commitment</u>
Boettler Park Restrooms Design	\$217,072	February 27, 2001	\$2,403	\$214,669
Service Dept Vehicle/Storage Bldg	291,751	August 28, 2000	63,410	228,341
Boettler Park School House Renovations	142,180	April 25, 2000	45,648	96,532
Town Park Center	332,820	May 21, 1999	0	114,507
Fire Station/North Administration Addition	262,582	July 29, 1998	8,247	1,624
Boettler Park School House	35,715	December 29, 1998	<u>8,851</u>	<u>6,771</u>
			<u>\$128,559</u>	<u>\$662,444</u>

NOTE G - RISK FINANCING ACTIVITIES

The City is insured for general, auto, public official, firemen's errors and omissions, professional liability and ambulance service liabilities. Insurance is also maintained on the administration building, road garage, community center, fire station, and all other facilities. The City maintains general liability insurance in the amount of \$1,000,000; auto liability insurance in the amount of \$1,000,000, \$5,000 medical payments, and \$500,000 uninsured motorist. Umbrella liability for an additional \$1,000,000 is also in force. A \$1,000,000 liability insurance policy is held for paramedic professionals with \$2,500 deductible. Public official liability insurance in the amount of \$1,000,000 for each incident has a \$7,500 deductible clause. Property insurance of \$4,581,000 is maintained to cover the City buildings. In addition, the City offers comprehensive medical, life and dental coverage to all full-time employees. The City also pays for elected officials' bonds as required by state statute. There were no reductions in insurance coverage from the prior year nor have settlements exceeded insurance coverage for each of the past three fiscal years.

The City pays the State Workers' Compensation system a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The City has elected to provide employee comprehensive medical benefits through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risk of loss in this program. This plan provides a comprehensive plan with a \$200 single and \$400 family deductible. The plan also provides dental care. A third-party administrator, Klais and Company located in Akron, Ohio, reviews and pays all claims. Stop-loss coverage is based on actual claims paid, not incurred, during the contract year. The City pays the required monthly premium into the Self-Insurance fund with no employee premium participation. This premium is paid by the fund that pays the salary for the employee and is based on historical cost information.

City of Green, Ohio
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 December 31, 2000

NOTE G - RISK FINANCING ACTIVITIES - Continued

The claims liability of \$47,455 reported in the fund at December 31, 2000, is based on the requirements of GASB Statement No. 10, which provides that a liability for unpaid claims cost, including estimates of cost relating to incurred but not reported claims, be reported. Changes in the fund's claims liability amount for 2000 and 1999 were:

	<u>Balance at January 1</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31</u>
2000	\$78,758	\$423,068	\$454,371	\$47,455
1999	64,487	636,756	622,485	78,758

NOTE H - BONDS AND OTHER LONG-TERM OBLIGATIONS

A listing of changes in bonds and other long-term obligations of the City for the year ended December 31, 2000 follows:

	<u>Balance January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31</u>
<u>General Obligation Debt:</u>				
3.75% to 5.125% Various Purpose Improvement Bonds, 1997	\$ 3,935,000	\$ 0	\$ 220,000	\$ 3,715,000
<u>Other General Obligations</u>				
Compensated Absences	<u>359,198</u>	<u>389,219</u>	<u>342,072</u>	<u>406,345</u>
Total General Long-Term Obligations Account Group	<u>\$ 4,294,198</u>	<u>\$ 389,219</u>	<u>\$ 562,072</u>	<u>\$ 4,121,345</u>

On October 14, 1997, the City passed Ordinance No. 97-12 Authorizing the issuance and sale of \$4,375,000 Bonds for which \$2,355,000 was used for improving the municipal park system by acquiring real estate and interests therein for park and recreation purposes for East Liberty Park and by improving Boettler Recreational Park and Greensburg Park, and the remaining \$2,020,000 was used to pay costs of constructing roadway and drainage improvements to Boettler Road, Massillon Road and Arlington Road. The Bonds were dated December 4, 1997 and mature on December 1 of each of the years 1998 through 2017. Payment of interest at rates ranging from 3.75% to 5.125% per annum is payable on June 1 and December 1 of each year, until the principal amount is paid or duly provided for.

A summary of the City's future debt service requirements to retire long-term bond obligations as of December 31, 2000 follows:

City of Green, Ohio
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 December 31, 2000

NOTE H - BONDS AND OTHER LONG-TERM OBLIGATIONS - Continued

General Long-Term Obligations Account Group:

	General Obligation Bonds		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2001	\$220,000	\$176,204	\$396,204
2002	220,000	166,964	386,964
2003	220,000	157,504	377,504
2004	220,000	147,934	367,934
2005	220,000	138,254	358,254
Thereafter	<u>2,615,000</u>	<u>848,934</u>	<u>3,463,934</u>
Totals	<u>\$3,715,000</u>	<u>\$1,635,794</u>	<u>\$5,350,794</u>

The City's overall and unvoted legal debt margins were \$53,021,980 and \$26,056,444, respectively, at December 31, 2000. All bonds are backed by the full faith and credit of the City.

NOTE I - NOTE PAYABLE

A listing of changes in note payable for the year ended December 31, 2000 follows:

	<u>Outstanding January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding December 1</u>
Street Improvement Bond Anticipation Note 2000, 4.95%	\$ - 0 -	\$915,000	\$ - 0 -	\$915,000

On July 13, 2000, the City passed Ordinance 2000-9 authorizing the issue and sale of a \$915,000 Bond Anticipation Note for the purpose of paying costs of improving Massillon Road and improving and extending Graybill Road. The Note was dated October 26, 2000, and matures on October 25, 2001, with interest at the rate of \$4.95% per annum due at maturity.

NOTE J - COMPENSATED ABSENCES

The City has recorded an estimated long-term liability of \$406,345 for severance pay, vacation and sick leave payable at December 31, 2000. The amount has been recorded in the General Long-Term Obligations Account Group since the liability will not require the use of current available financial resources.

City employees earn vacation at varying rates depending on length of service. All accumulated, unused vacation and compensatory time is paid upon separation. On June 27, 1995, City Council adopted Resolution No. 95-R83 providing for the payment of accumulated unused vacation and compensatory time prior to separation of employment for non-bargaining personnel. Said legislation

City of Green, Ohio
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 December 31, 2000

NOTE J - COMPENSATED ABSENCES - Continued

also established calendar year carry-over limitations for vacation leave and compensatory time at 40 hours and 48 hours, respectively. City fire/paramedic personnel, covered under a collective bargaining agreement, additionally may accumulate up to 320 hours of compensatory and 72 hours of holiday time. All accrued unused compensatory and holiday time up to the specified limit is paid upon separation. During 2000, employees received \$342,072 in payment for accumulated, unused vacation and compensatory time. Compensated absences will be paid from the fund which the employee's regular salary is paid, which includes the General Fund; Street Construction, Maintenance and Repair Fund; Fire/Paramedic Fund; Parks and Recreation Fund; Zoning Fund; Planning Fund; and the Income Tax Revenue Fund.

The following changes in compensated absences occurred during the year ended December 31, 2000, and the long-term portion is included in Note H:

<u>Compensated Absences</u>	<u>Balance at January 1</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance at December 31</u>
Long-Term	\$359,198	\$389,219	\$342,072	\$406,345

NOTE K - INTERFUND TRANSACTIONS

Funds are transferred from one fund to support expenditures of other funds in accordance with the authority established for the individual funds. During 2000, the following transfers between funds were authorized:

<u>Fund</u>	<u>Transfers Out</u>	<u>Fund</u>	<u>Transfers In</u>
Parks and Recreation	\$215,345	Debt Service	\$215,034
Income Tax	360,000	General Fund	360,000
Income Tax	1,065,000	Street Construction	1,065,000
Income Tax	475,000	Fire/Paramedic Levy	475,000
Income Tax	640,000	Parks and Recreation	640,000
Income Tax	67,500	Zoning	67,500
Income Tax	145,000	Planning	145,000
Income Tax	<u>9,500</u>	Beautification	<u>9,500</u>
	<u>\$2,977,345</u>		<u>\$2,977,345</u>
	<u>Advance Out</u>		<u>Advance In</u>
Lighting Assessment	<u>\$21,896</u>	Income Tax	<u>\$21,896</u>

NOTE L - DEFINED BENEFIT RETIREMENT PLANS

1. EMPLOYEES AND PLANS

Full-time, permanent employees of the City and certain part-time employees belong to one of two

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE L - DEFINED BENEFIT RETIREMENT PLANS - Continued

1. EMPLOYEES AND PLANS - continued

state operated pension plans (both cost-sharing, multiple-employer, defined benefit pension plans). Non-uniformed employees are members of the Public Employees Retirement System of Ohio (PERS). Police and fire/paramedic personnel are members of the Ohio Police and Fire Pension Fund (OP&F). The Ohio Revised Code requires participation by the above mentioned employees. Elected officials participate in PERS on a voluntary basis. The payroll for employees covered by PERS and OP&F for the year ended December 31, 2000, was \$2,308,880 and \$1,367,905, respectively. The City's total payroll for 2000 was \$3,679,694.

2. PUBLIC EMPLOYEES RETIREMENT SYSTEM

All City employees with the exception of full-time fire/paramedic personnel are required to be members of PERS, a cost-sharing, multiple employer, defined benefit plan. PERS provides 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 state statute per Chapter 145 of the Ohio Revised Code.

The Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information. Interested parties may obtain a copy by making a written request to the Public Employees Retirement System of Ohio, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. Employee, other than law enforcement personnel, are required to contribute 8.5% of their annual covered salary to PERS. The employer contribution rate of 13.55% was rolled back for the year 2000. For local government employer units the rate was 10.84% of covered payroll, including 4.3% that is used to fund post-retirement health care benefits. PERS enacted a temporary employer contribution rate for calendar year 2000. The decision to rollback rates was based on a December 31, 1998, actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate roll back was 20% for both the state and local government divisions and 6% for law enforcement divisions. The City's total contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$250,283, \$348,691 and \$319,133, respectively, equal to the required contributions for each year.

3. OHIO POLICE AND FIRE PENSION FUND

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple employer defined benefit pension plan. 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 in Chapter 742 of the Ohio Revised Code. The OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Plan members are required to contribute 10% of their annual covered salary, while employers are required to contribute 24% for paramedic/firefighters. The City's contributions to OP&F for the years ended December 31, 2000, 1999 and 1998 were \$328,297, \$448,353, and \$412,042, respectively, equal to the required contributions for each year.

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE M - POST-RETIREMENT HEALTH CARE

1. PUBLIC EMPLOYEES RETIREMENT SYSTEM Other Post-employment Benefits

In addition to the pension benefits previously described, the Public Employees Retirement System of Ohio (PERS) 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 is available. The health care coverage provided by the retirement system is considered an Other Post-employment

Benefits (OPEB) as described in GASB Statement No. 12, Disclosure of Information on Post Employment Benefits Other Than Pension Benefits by State and Local Governmental Employers.

A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to PERS. For local government units, the total employer contribution rate for PERS was 10.84% of covered payroll; 4.3% was the portion that was used to fund post-retirement health care for the year 2000. PERS reallocated employer contributions from 4.2% to 4.3% at the beginning of 2000 to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons. The portion of the City's total contributions to PERS that was used to fund health care for the year ended December 31, 2000, was \$99,282.

The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12.5 billion and \$1.7 billion, respectively.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. As of December 31, 1999, (the latest information available), the actuarial value of the net assets available, state-wide, for future OPEB payments was \$10.8 billion. The number of active contributing participants was 401,339.

2. OHIO POLICE AND FIRE PENSION FUND Other Post-employment Benefits

The Ohio Police and Fire Pension Fund (OP&F) also provides 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 Post-Employment Benefit (OPEB) as described in GASB Statement No. 12.

The Ohio Revised Code provides that health care costs paid from the funds of the Police and Fire Pension Fund shall be included in the employer's contribution rate. The Ohio Revised Code also provides the statutory authority allowing the OP&F Board of Trustees to provide health care coverage to all eligible individuals. Health care funding and accounting is on a pay-as-you-go basis. The Board defined allocation was 7.25% and 7.0% of covered payroll in 2000 and 1999 respectively. The allocation is 7.50% in 2001. 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.

City of Green, Ohio
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
 December 31, 2000

NOTE M - POST-RETIREMENT HEALTH CARE - Continued

2. OHIO POLICE AND FIRE PENSION FUND Other Post-employment Benefits - continued

The total number of state-wide members of the OP&F who were eligible to receive health care benefits at December 31, 1999, (the latest information available) was 12,467 for police and 9,807 for fire personnel. The portion of the City's actual contribution to OP&F for 2000 that was used to fund post-employment benefits was \$99,173 for fire/paramedics. OP&F's total health care expense for the year ended December 31, 1999, (the latest information available) was \$95.0 million, which was net of member contributions of \$5.5 million.

NOTE N - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described in Note A 4 is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances -- Budget Basis and Actual -- All Governmental Fund Types and Expendable Trust Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. 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 measurable and available (GAAP basis).
- (b) Expenditures 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 (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on a budget basis to the GAAP basis are as follows:

	<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
Budget Basis	\$(300,958)	\$2,275,724	\$10,103	\$124,968	\$5,981
Adjustments:					
Revenue Accruals	92,041	(1,128,392)	(12)	0	0
Expenditure Accruals	<u>(149,598)</u>	<u>684,073</u>	<u>(14)</u>	<u>(258,938)</u>	<u>(70)</u>
GAAP Basis	<u><u>\$(358,515)</u></u>	<u><u>\$1,831,405</u></u>	<u><u>\$10,077</u></u>	<u><u>\$(133,970)</u></u>	<u><u>\$5,911</u></u>

City of Green, Ohio
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 2000

NOTE O - CONTRACT COMMITMENT

The City entered into a five-year contract, effective January 1, 1999 through December 31, 2003, with the Summit County Sheriff to provide policing services. The total cost of policing services in 2000 was \$574,920. The total contract cost for 2001 will be \$612,414. Both parties to the contract have the option to terminate upon one-year written notice to the other.

NOTE P - LITIGATION

The City is involved in legal actions arising in the ordinary course of business. In the opinion of management, the ultimate outcome of such litigation will not materially affect the City's results of operations or financial position.

NOTE Q - SUBSEQUENT EVENT

On April 24, 2001, the City passed Ordinance 2001-05 authorizing the issue and sale of a \$975,000 Bond Anticipation Note for the purpose of paying costs of constructing water storage facilities. The Note was dated May 31, 2001, and matures on October 25, 2001, with interest at the rate of 3.75% per annum due at maturity.

Combining and Individual
Fund Financial Statements
and
Account Group Schedules

General Fund

The General Fund of the City serves as the primary reporting vehicle for current government operations. The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

The following Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual is displayed to exhibit compliance with appropriation measures enacted by City Council.

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
General property tax	\$ 785,663	\$ 766,961	\$ (18,702)
Tangible personal property tax	99,403	101,042	1,639
Total Taxes	885,066	868,003	(17,063)
Charges for services:			
800 MHz Radio contracts	11,500	17,120	5,620
Total Charges for services	11,500	17,120	5,620
Licenses, permits & fees:			
Franchise fee	90,100	91,614	1,514
Well production	200	418	218
Liquor permit fees	29,700	25,846	(3,854)
Alarm permit fees	1,000	1,715	715
Total Licenses, permits & fees	121,000	119,593	(1,407)
Fines and forfeitures:			
Fines	0	48,729	48,729
Intergovernmental:			
Local government	698,199	824,543	126,344
Local government revenue assistance	88,724	93,234	4,510
Estate tax	100,000	126,664	26,664
Cigarette tax	500	446	(54)
Hotel/motel tax	75,900	78,420	2,520
State funds - grants	0	0	0
Homestead & rollback tax	100,012	111,647	11,635
Total Intergovernmental	1,063,335	1,234,954	171,619
Interest earnings	507,700	624,123	116,423
All other revenue	50,000	73,605	23,605
Total Revenues	2,638,601	2,986,127	347,526
EXPENDITURES:			
Current operation:			
Security of Persons and Property:			
Sheriff contract	600,000	574,920	25,080
Total Security of Persons and Property	600,000	574,920	25,080

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Public Health Services:			
Health contract	\$ 158,453	\$ 158,452	\$ 1
General Government:			
City Council:			
Salaries - council	36,000	36,000	0
Clerk of council salary	28,858	28,842	16
P.E.R.S.	7,952	7,952	0
Medicare tax	946	940	6
Awards	500	380	120
Medical insurance	5,400	5,400	0
Workers' compensation	1,435	1,435	0
Contracted services	9,000	7,989	1,011
Public awareness	750	687	63
Travel expense	3,000	700	2,300
Meeting expense	2,500	1,243	1,257
Postage	200	147	53
Advertising	16,000	6,277	9,723
Publication fees	1,000	83	917
Printing/binding	1,300	636	664
Office supplies	2,000	563	1,437
Membership dues	2,000	221	1,779
Fidelity bonds	400	100	300
Total Council	119,241	99,595	19,646
Mayor:			
Mayor salary	55,000	55,000	0
Clerical	33,502	33,838	(336)
P.E.R.S.	10,064	10,064	0
Medicare tax	1,266	1,271	(5)
Employee service recognition	3,865	3,409	456
Training	500	10	490
Medical insurance	9,000	9,000	0
Workers' compensation	1,519	1,519	0
Contracted services	25,000	23,696	1,304
Public awareness/relations info	18,000	1,791	16,209
Repairs/maintenance	500	51	449
Travel expense	500	181	319
Meeting expense	990	876	114
Telephone/pager	1,980	1,414	566

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

		General Fund (Continued)		
		Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)				
Mayor: (continued)				
Postage		\$ 200	\$ 69	\$ 131
Publication fees		2,000	1,104	896
Printing/binding		1,000	762	238
Office supplies		2,000	1,415	585
Emergency contingency		5,000	2,641	2,359
Repairs/maintenance/vehicle		500	0	500
Fuel		500	0	500
Membership dues		2,000	1,950	50
Fidelity bonds		138	100	38
Other		2,100	1,436	664
	Total Mayor	177,124	151,597	25,527
Finance:				
Finance director salary		53,396	53,363	33
Assistant salary		30,673	29,634	1,039
Secretary salary		23,640	23,436	204
Clerk		45,278	42,067	3,211
P.E.R.S.		18,686	18,686	0
Medicare tax		2,212	2,161	51
Training		3,750	1,165	2,585
Medical insurance		27,000	27,000	0
Workers' compensation		3,458	3,458	0
Contracted services		2,200	1,010	1,190
Repairs/maintenance		8,000	4,350	3,650
Travel expense		1,500	1,488	12
Meeting expense		0	(486)	486
Telephone/pager		100	58	42
Postage		2,700	2,149	551
Advertising		500	358	142
Publication fees		1,300	1,143	157
Printing/binding		8,000	3,498	4,502
Office supplies		4,000	2,545	1,455
Membership dues		900	795	105
Fidelity bonds		575	240	335
	Total Finance	237,868	218,118	19,750
Law Department:				
Law director salary		49,236	49,235	1
Secretary		27,332	27,387	(55)
P.E.R.S.		9,576	9,576	0
Medicare tax		1,280	1,112	168

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Law Department: (continued)			
Medical insurance	\$ 5,400	\$ 5,400	\$ 0
Workers' compensation	1,862	1,862	0
Copier lease	1,059	1,059	0
Legal services	30,000	23,273	6,727
Travel expense	1,000	41	959
Meeting expense	1,000	93	907
Pager fees	110	16	94
Publication fees	4,000	1,859	2,141
Office supplies	2,500	1,039	1,461
Membership dues	1,173	1,173	0
Court cost	1,500	176	1,324
Liability loss account	5,000	1,755	3,245
Total Law Department	142,028	125,056	16,972
Service Department:			
Service director salary	63,411	63,410	1
Clerical	23,784	22,063	1,721
P.E.R.S.	9,087	9,087	0
Medicare tax	1,973	1,925	48
Training	2,450	992	1,458
Medical insurance	10,800	10,800	0
Workers' compensation	1,287	1,287	0
Contracted services	2,000	1,302	698
Travel expenses	1,250	450	800
Meeting expenses	500	245	255
Telephone/pager	700	508	192
Advertising	1,700	1,576	124
Publications	1,000	107	893
Printing/binding	300	255	45
Office supplies	3,500	1,266	2,234
Motor vehicle supplies/repairs	1,000	36	964
Membership dues	600	533	67
Fidelity bonds	50	50	0
Total Service Department	125,392	115,892	9,500
Civil Service Commission:			
Salaries-secretary	8,873	7,886	987
P.E.R.S.	1,156	1,069	87
Medicare	129	114	15
Workers' compensation	182	169	13
Testing	20,000	1,166	18,834
Travel expenses	250	0	250
Meeting expense	400	0	400

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Civil Service Commission: (continued)			
Advertising	\$ 12,000	\$ 2,909	\$ 9,091
Publication fees	500	67	433
Printing/binding	1,000	445	555
Office supplies	1,000	(5)	1,005
Fidelity Bonds	50	50	0
Other	500	0	500
Total Civil Service Commission	46,040	13,870	32,170
Human Resources:			
Director salaries	51,325	51,388	(63)
Salaries-secretary	21,901	21,278	623
P.E.R.S.	10,388	9,319	1,069
Medicare	1,325	1,053	272
Tuition	5,000	1,643	3,357
Training	2,500	710	1,790
Medical	10,800	10,800	0
Workers' compensation	1,396	1,228	168
Omnibus transportation act com	4,000	2,094	1,906
Labor relations services	1,000	45	955
Contracted services	4,000	841	3,159
Employment activities	21,000	5,400	15,600
Professional training	5,000	5,000	0
Employee relations services	3,000	1,483	1,517
Travel expense	1,000	936	64
Meeting expense	0	0	0
Pagers	100	87	13
Postage	0	0	0
Advertising	4,000	1,139	2,861
Publication fees	1,000	914	86
Printing/binding	3,500	956	2,544
Office supplies	2,200	919	1,281
Membership dues	500	0	500
Total Human Resources	154,935	117,233	37,702
Other:			
Imaging services-records	9,750	9,750	0
Contracted services	12,000	10,704	1,296
OSHA implementation	5,000	1,229	3,771
Animal control	3,000	2,796	204
Oriana house incarceration	12,000	2,722	9,278
Rape victim medical	8,000	1,437	6,563

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Other: (continued)			
Public defender	\$ 2,000	\$ 420	\$ 1,580
Indigent burial	500	0	500
Repairs/maintenance	14,500	14,213	287
Barberton municipal court costs	46,635	46,635	0
American Legion Post #436	500	500	0
Membership dues	3,200	2,876	324
Area agency on aging	2,500	2,500	0
Audit charges	22,600	22,597	3
Cleveland museum of natural history	100,000	100,000	0
Auditor & treasurer fees	15,000	15,000	0
Election expense	13,250	13,250	0
Delinquent tax advertising	150	0	150
Bank charges	10,600	8,091	2,509
Other	25,000	24,057	943
Emergency management agency	7,000	7,000	0
Liability insurance	91,098	91,098	0
Total Other	404,283	376,875	27,408
Other-Computer Network Service:			
Training	5,000	(179)	5,179
Contracted services	25,000	25,000	0
Internet service provider	4,000	3,329	671
Repairs & maintenance	6,500	6,133	367
Other	100	0	100
Telephone services	3,000	3,000	0
Total Other-Computer Network Service	43,600	37,283	6,317
Historical Preservation Commission:			
Salary-clerical	2,000	320	1,680
Contracted services	10,000	0	10,000
Publication fees	200	0	200
Office supplies	100	58	42
Membership dues	200	10	190
Total Historical Preservation Commission	12,500	388	12,112
Engineering:			
Salary-engineer	50,219	50,184	35

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

		General Fund (Continued)		Variance Favorable (Unfavorable)
		Budget	Actual	
EXPENDITURES: (continued)				
Engineering: (continued)				
Technical staff	\$	30,839	\$ 27,170	\$ 3,669
Secretary		21,794	21,729	65
P.E.R.S.		12,362	12,362	0
Medicare		1,492	1,437	55
Tuition reimbursement		2,100	994	1,106
Medical insurance		16,200	16,200	0
Workers' compensation		1,739	1,739	0
Contracted engineering		460,000	379,796	80,204
Repairs/maintenance to equipment		1,500	129	1,371
Travel expenses		1,200	1,199	1
Pager/communications		1,620	1,488	132
Postage		600	311	289
Advertising		7,000	4,434	2,566
Subscriptions & publications		500	500	0
Printing/binding		5,000	4,253	747
Office supplies		2,500	1,871	629
General supplies		1,000	871	129
Repairs/motor vehicle(s)		2,000	0	2,000
Fuel		1,000	625	375
Membership dues		1,000	216	784
Fidelity bonds		200	50	150
Total Engineering		621,865	527,558	94,307
Lands & Buildings:				
Maintenance salary		38,404	37,923	481
P.E.R.S.		4,678	4,678	0
Medicare		564	553	11
Training		848	569	279
Uniforms		800	433	367
Medical insurance		5,400	5,400	0
Workers' compensation		686	686	0
Vehicle repairs/maintenance		1,500	880	620
Travel Expenses		1,700	13	1,687
Telephone/pager		100	87	13
Supplies-tools		9,000	4,604	4,396
General supplies		4,000	3,319	681
Parts & repairs		3,000	1,745	1,255
Fuel		1,200	657	543
Total Lands & Buildings		71,880	61,547	10,333

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Administration Building:			
Cleaning	\$ 6,000	\$ 5,633	\$ 367
Repairs/maintenance	55,000	25,485	29,515
Garbage removal	1,200	1,200	0
Telephone/pager	21,600	21,491	109
Electricity	23,000	21,596	1,404
Water/sewer	3,000	2,090	910
Gas utility	6,000	6,000	0
General supplies	8,000	7,061	939
Total Administration Building	123,800	90,556	33,244
Highway Maintenance Garage:			
Repairs/maintenance	17,800	7,156	10,644
Garbage removal	1,545	1,139	406
Electricity	2,000	1,817	183
Gas utility	5,000	3,273	1,727
Supplies	3,000	1,191	1,809
Total Highway Maintenance Garage	29,345	14,576	14,769
Administration/Highway Building:			
Cleaning	8,000	5,895	2,105
Repairs/maintenance	53,600	34,681	18,919
Rentals	3,000	2,065	935
Garbage removal	2,500	2,010	490
Telephone/pager	24,000	24,000	0
Electricity	22,660	22,456	204
Water/sewer	3,080	1,346	1,734
Gas utility	9,000	7,511	1,489
General supplies	8,000	6,734	1,266
Total Administration/Highway Building	133,840	106,698	27,142
Radio Building:			
Repairs/maintenance	10,000	1,541	8,459
Telephone	18,400	18,230	170
Electricity	2,900	2,504	396
Total Radio Building	31,300	22,275	9,025
Total General Government	2,475,041	2,079,117	395,924
Capital Outlay:			
Council equipment/furniture	1,000	889	111
Mayor equipment/furniture	1,500	165	1,335
Finance equipment/furniture	5,000	670	4,330

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year December 31, 2000
(Budgetary Basis)

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
(Continued)			
EXPENDITURES: (continued)			
Capital Outlay: (continued)			
Civil service equipment/furniture	\$ 500	\$ 0	\$ 500
Human resources equipment/furniture	3,500	2,285	1,215
Other-land	376,348	376,348	0
Other-greenwood waterlines ext	40,000	40,000	0
Other-sanitary sewer project	0	(11,439)	11,439
Other-2255 greensburg rd property	165,000	165,000	0
Other-service depart storage bldg	306,152	306,152	0
Other-water system aquisition	2,300,000	2,300,000	0
Other-water tower design	60,000	33,785	26,215
Other-equipment/furniture	8,750	3,750	5,000
Other-site security program	40,000	5,699	34,301
Other-central administration architectual	0	(114,507)	114,507
Other-computer equipment/furniture	7,000	5,577	1,423
Historical improvements-school house	25,000	0	25,000
Engineer equipment/furniture	2,000	1,587	413
Land & buildings equipment/furniture	1,500	(191)	1,691
Administration remodeling improvements	0	(1)	1
Administration improvements	0	0	0
Administration equipment/furniture	10,000	0	10,000
Highway building improvements	19,983	19,983	0
Administration/highway improvements	0	0	0
Administration/highway equipment/furniture	1,000	673	327
Radio bldg. equipment/furniture	0	(1,829)	1,829
Total Capital Outlay	<u>3,374,233</u>	<u>3,134,596</u>	<u>239,637</u>
Total Expenditures	<u>6,607,727</u>	<u>5,947,085</u>	<u>660,642</u>
Revenues Over (Under) Expenditures	(3,969,126)	(2,960,958)	1,008,168
OTHER FINANCING SOURCES:			
Operating transfers - in	720,000	360,000	(360,000)
Sale of general fixed assets	<u>2,300,000</u>	<u>2,300,000</u>	<u>0</u>
	3,020,000	2,660,000	(360,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(949,126)	(300,958)	648,168
Fund Balance at Beginning of Year	<u>1,807,944</u>	<u>1,807,944</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 858,818</u>	<u>\$ 1,506,986</u>	<u>\$ 648,168</u>

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law and administrative action to expenditures for specified purposes. The following are the City's Special Revenue Funds:

Street Construction, Maintenance and Repair -- this fund accounts for revenue distributed by the State of Ohio for that portion of the state gasoline tax and motor vehicle registration fees used to support the planning, constructing, maintaining, widening and reconstructing of public roads within the City.

State Highway Improvement -- this fund accounts for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

Permissive Tax -- this fund accounts for revenue distributed by the Summit County Auditor from the collection of City levied motor vehicles permissive license tax. Revenue received is to be used for road construction and maintenance purposes.

Fire/Paramedic Levy -- this fund accounts for revenue distributed by the Summit County Auditor from the collection of locally voted property tax levies used to provide and maintain fire fighting equipment, appliances, buildings, sources of water supply, ambulance service and emergency medical service, and other operating costs of the fire department.

Lighting Assessment -- this fund accounts for revenue distributed by the Summit County Auditor from semi-annual collections for providing lighting in five districts.

Ambulance Revenue -- this fund accounts for revenue from ambulance transport services charged to non-residents of the City, and is restricted for the acquisition of ambulance vehicles and equipment.

Parks and Recreation -- this fund accounts for a 10% Income Tax revenue restriction established by City Charter to be used for capital and operating expenditures in support of the City Parks and Recreation program.

Recycle -- this fund accounts for the cost of special recycling projects for City residents.

Cemetery -- this fund accounts for revenue received from the sale of cemetery lots and charges for services and is used to support the operating costs of the City's two cemeteries.

Green Community Telecommunications -- this fund accounts for the restriction of 25% of cable television franchise fee revenues in order to develop the telecommunications program of the Green Local Schools and to promote and produce informational programs beneficial to the Green community.

Zoning -- this fund accounts for revenue received from zoning permit fees, for amending and supplementing resolutions, and certificates.

Planning -- this fund accounts for revenue received from building permit fees distributed by the Summit County Auditor.

Keep Green Beautiful -- this fund accounts for revenue from various donations for the beautification of the City.

Income Tax -- this fund accounts for revenue from a 1% city income tax, which became effective August 1, 1992.

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Tax
Assets			
Cash and investments	\$1,520,349	\$118,812	\$447,406
Receivables			
Property and other taxes	0	0	0
Special assessments	0	0	0
Intergovernmental	8,763	711	3,492
Charge for services	52	0	0
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	106,179	0	0
Prepaid items	0	0	0
	<u>\$1,635,343</u>	<u>\$119,523</u>	<u>\$450,898</u>
Total Assets			
Liabilities			
Accounts payable	\$192,038	\$0	\$8,315
Accrued salaries payable	16,155	0	0
Compensated absences payable	8,732	0	0
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	56,154	0	0
Notes payable	915,000	0	0
	<u>1,188,079</u>	<u>0</u>	<u>8,315</u>
Total Liabilities			
Equity			
Fund balance			
Reserved			
Encumbrances	794,032	0	1,365
Inventory	106,179	0	0
Prepaid items	0	0	0
Unreserved -- undesignated	(452,947)	119,523	441,218
	<u>447,264</u>	<u>119,523</u>	<u>442,583</u>
Total Equity			
Total Liabilities and Equity	<u>\$1,635,343</u>	<u>\$119,523</u>	<u>\$450,898</u>

(continued)

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Fire/Paramedic Levy	Lighting Assessment	Ambulance Revenue
Assets			
Cash and investments	\$1,209,441	\$2,000	\$177,346
Receivables			
Property and other taxes	2,146,622	0	0
Special assessments	0	14,726	0
Intergovernmental	0	0	0
Charge for services	2,004	0	62,114
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	16,149	0	0
Prepaid items	18,833	0	0
	<u>\$3,393,049</u>	<u>\$16,726</u>	<u>\$239,460</u>
Total Assets			
Liabilities			
Accounts payable	\$40,687	\$861	\$400
Accrued salaries payable	25,143	0	0
Compensated absences payable	16,288	0	0
Interfund payable	0	4,604	0
Deferred revenue	2,134,717	14,726	46,880
Intergovernmental payable	185,177	0	0
Notes payable	0	0	0
	<u>2,402,012</u>	<u>20,191</u>	<u>47,280</u>
Total Liabilities			
Equity			
Fund balance			
Reserved			
Encumbrances	82,188	0	0
Inventory	16,149	0	0
Prepaid items	18,833	0	0
Unreserved -- undesignated	873,867	(3,465)	192,180
	<u>991,037</u>	<u>(3,465)</u>	<u>192,180</u>
Total Equity			
Total Liabilities and Equity	<u>\$3,393,049</u>	<u>\$16,726</u>	<u>\$239,460</u>

(continued)

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Parks and Recreation	Recycle	Cemetery
Assets			
Cash and investments	\$597,491	\$20,212	\$70,864
Receivables			
Property and other taxes	0	0	0
Special assessments	0	0	0
Intergovernmental	0	0	0
Charge for services	0	164	558
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	0	0	0
Prepaid items	0	0	0
	<u>\$597,491</u>	<u>\$20,376</u>	<u>\$71,422</u>
Total Assets	<u>\$597,491</u>	<u>\$20,376</u>	<u>\$71,422</u>
Liabilities			
Accounts payable	\$6,254	\$36	\$0
Accrued salaries payable	2,352	0	0
Compensated absences payable	748	0	0
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	10,807	0	0
Notes payable	0	0	0
	<u>20,161</u>	<u>36</u>	<u>0</u>
Total Liabilities	<u>20,161</u>	<u>36</u>	<u>0</u>
Equity			
Fund balance			
Reserved			
Encumbrances	113,616	0	774
Inventory	0	0	0
Prepaid items	0	0	0
Unreserved -- undesignated	463,714	20,340	70,648
	<u>577,330</u>	<u>20,340</u>	<u>71,422</u>
Total Equity	<u>577,330</u>	<u>20,340</u>	<u>71,422</u>
Total Liabilities and Equity	<u>\$597,491</u>	<u>\$20,376</u>	<u>\$71,422</u>

(continued)

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Green Community Telecommunications	Zoning	Planning
Assets			
Cash and investments	\$65,934	\$43,859	\$163,714
Receivables			
Property and other taxes	0	0	0
Special assessments	0	0	0
Intergovernmental	0	0	0
Charge for services	0	0	0
Licenses, permits & fees	7,736	0	44,610
Interfund	0	0	0
Supplies inventory	0	0	0
Prepaid items	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 <u>\$73,670</u>	 <u>\$43,859</u>	 <u>\$208,324</u>
Liabilities			
Accounts payable	\$120	\$2,279	\$8,323
Accrued salaries payable	0	2,009	2,909
Compensated absences payable	0	1,052	3,724
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	0	7,539	11,453
Notes payable	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>120</u>	 <u>12,879</u>	 <u>26,409</u>
Equity			
Fund balance			
Reserved			
Encumbrances	666	70	56,229
Inventory	0	0	0
Prepaid items	0	0	0
Unreserved -- undesignated	72,884	30,910	125,686
	<u>72,884</u>	<u>30,910</u>	<u>125,686</u>
 Total Equity	 <u>73,550</u>	 <u>30,980</u>	 <u>181,915</u>
 Total Liabilities and Equity	 <u>\$73,670</u>	 <u>\$43,859</u>	 <u>\$208,324</u>

(continued)

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Keep Green Beautiful	Income Tax	
Assets			
Cash and investments	\$1,635	\$3,273,559	
Receivables			
Property and other taxes	0	882,804	
Special assessments	0	0	
Intergovernmental	0	0	
Charge for services	0	0	
Licenses, permits & fees	0	0	
Interfund	0	49,604	
Supplies inventory	0	0	
Prepaid items	0	0	
	<u>\$1,635</u>	<u>\$3,273,559</u>	
Total Assets	<u>\$1,635</u>	<u>\$3,273,559</u>	
Liabilities			
Accounts payable	\$84	\$2,340	
Accrued salaries payable	0	2,235	
Compensated absences payable	0	1,081	
Interfund payable	0	0	
Deferred revenue	0	0	
Intergovernmental payable	420	8,551	
Notes payable	0	0	
	<u>504</u>	<u>14,207</u>	
Total Liabilities	<u>504</u>	<u>14,207</u>	
Equity			
Fund balance			
Reserved			
Encumbrances	0	18,828	
Inventory	0	0	
Prepaid items	0	0	
Unreserved -- undesignated	1,131	4,172,932	
	<u>1,131</u>	<u>4,172,932</u>	
Total Equity	<u>1,131</u>	<u>4,172,932</u>	
Total Liabilities and Equity	<u>\$1,635</u>	<u>\$3,273,559</u>	

(continued)

City of Green
Combining Balance Sheet
Special Revenue Funds
As of December 31, 2000
(Continued)

	Totals
Assets	
Cash and investments	\$7,712,622
Receivables	
Property and other taxes	3,029,426
Special assessments	14,726
Intergovernmental	12,966
Charge for services	64,892
Licenses, permits & fees	52,346
Interfund	49,604
Supplies inventory	122,328
Prepaid items	18,833
	\$11,077,743
Total Assets	\$11,077,743
Liabilities	
Accounts payable	261,737
Accrued salaries payable	50,803
Compensated absences payable	31,625
Interfund payable	4,604
Deferred revenue	2,196,323
Intergovernmental payable	280,101
Notes payable	915,000
	3,740,193
Total Liabilities	3,740,193
Equity	
Fund balance	
Reserved	
Encumbrances	1,067,768
Inventory	122,328
Prepaid items	18,833
Unreserved -- undesignated	6,128,621
	7,337,550
Total Equity	7,337,550
Total Liabilities and Equity	\$11,077,743

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Tax
Revenues:			
Taxes	\$0	\$0	\$0
Charges for services	0	0	0
Licenses, permits & fees	32,732	0	0
Intergovernmental	649,519	52,498	286,752
Special assessments	0	0	0
Rents and donations	0	0	0
All other revenue	7,059	0	0
Total Revenues	689,310	52,498	286,752
Expenditures:			
Current operation:			
Security of persons & property	0	0	0
Public health services	0	0	0
Leisure time activities	0	0	0
Community environment	0	0	0
Transportation	1,742,128	13,301	228,138
General government	0	0	0
Capital outlay	864,166	0	0
Interest and fiscal charges	5,628	0	0
Total Expenditures	2,611,922	13,301	228,138
Revenues Over (Under) Expenditures	(1,922,612)	39,197	58,614
Other Financing Sources (Uses):			
Operating transfers - in	1,065,000	0	0
Operating transfers - out	0	0	0
Total Other Financing Sources (Uses)	1,065,000	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(857,612)	39,197	58,614
Fund Balances at Beginning of Year	1,405,422	80,326	383,969
Decrease in Reserve for Inventory	(100,546)	0	0
Fund Balance at End of Year	\$447,264	\$119,523	\$442,583

(continued)

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Fire/Paramedic Levy	Lighting Assessment	Ambulance Revenue
Revenues:			
Taxes	\$2,058,270	\$0	\$0
Charges for services	8,000	0	95,377
Licenses, permits & fees	0	0	0
Intergovernmental	234,086	0	0
Special assessments	0	13,252	0
Rents and donations	0	0	0
All other revenue	4	0	0
Total Revenues	2,300,360	13,252	95,377
Expenditures:			
Current operation:			
Security of persons & property	2,569,786	16,278	0
Public health services	0	0	0
Leisure time activities	0	0	0
Community environment	0	0	0
Transportation	0	0	0
General government	0	522	5,965
Capital outlay	327,902	0	0
Interest and fiscal charges	0	0	0
Total Expenditures	2,897,688	16,800	5,965
Revenues Over (Under) Expenditures	(597,328)	(3,548)	89,412
Other Financing Sources (Uses):			
Operating transfers - in	475,000	0	0
Operating transfers - out	0	0	0
Total Other Financing Sources (Uses)	475,000	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(122,328)	(3,548)	89,412
Fund Balances at Beginning of Year	1,114,857	83	102,768
Decrease in Reserve for Inventory	(1,492)	0	0
Fund Balance at End of Year	\$991,037	(\$3,465)	\$192,180

(continued)

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Parks and Recreation	Recycle	Cemetery
Revenues:			
Taxes	\$0	\$0	\$0
Charges for services	25,668	0	55,394
Licenses, permits & fees	0	0	0
Intergovernmental	64,000	1,424	0
Special assessments	0	0	0
Rents and donations	13,348	836	0
All other revenue	1,688	164	0
Total Revenues	104,704	2,424	55,394
Expenditures:			
Current operation:			
Security of persons & property	0	0	0
Public health services	0	0	52,766
Leisure time activities	384,780	0	0
Community environment	0	2,482	0
Transportation	0	0	0
General government	0	0	0
Capital outlay	128,632	0	9,400
Interest and fiscal charges	0	0	0
Total Expenditures	513,412	2,482	62,166
Revenues Over (Under) Expenditures	(408,708)	(58)	(6,772)
Other Financing Sources (Uses):			
Operating transfers - in	640,000	0	0
Operating transfers - out	(215,034)	0	0
Total Other Financing Sources (Uses)	424,966	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	16,258	(58)	(6,772)
Fund Balances at Beginning of Year	561,072	20,398	78,194
Increase in Reserve for Inventory	0	0	0
Fund Balance at End of Year	\$577,330	\$20,340	\$71,422

(continued)

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Green Community Telecommunications	Zoning	Planning
Revenues:			
Taxes	\$0	\$0	\$0
Charges for services	0	0	0
Licenses, permits & fees	30,838	35,264	147,658
Intergovernmental	0	0	0
Special assessments	0	0	0
Rents and donations	0	0	0
All other revenue	0	0	0
Total Revenues	30,838	35,264	147,658
Expenditures:			
Current operation:			
Security of persons & property	0	0	0
Public health services	0	0	0
Leisure time activities	0	0	0
Community environment	0	153,660	349,417
Transportation	0	0	0
General government	4,460	0	0
Capital outlay	12,640	14,369	3,285
Interest and fiscal charges	0	0	0
Total Expenditures	17,100	168,029	352,702
Revenues Over (Under) Expenditures	13,738	(132,765)	(205,044)
Other Financing Sources (Uses):			
Operating transfers - in	0	67,500	145,000
Operating transfers - out	0	0	0
Total Other Financing Sources (Uses)	0	67,500	145,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	13,738	(65,265)	(60,044)
Fund Balances at Beginning of Year	59,812	96,245	241,959
Increase in Reserve for Inventory	0	0	0
Fund Balance at End of Year	\$73,550	\$30,980	\$181,915

(continued)

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Keep Green Beautiful	Income Tax
Revenues:		
Taxes	\$0	\$5,724,786
Charges for services	0	0
Licenses, permits & fees	0	0
Intergovernmental	0	0
Special assessments	0	0
Rents and donations	2,550	0
All other revenue	0	17
 Total Revenues	 2,550	 5,724,803
Expenditures:		
Current operation:		
Security of persons & property	0	0
Public health services	0	0
Leisure time activities	0	0
Community environment	19,074	0
Transportation	0	0
General government	0	220,981
Capital outlay	0	4,985
Interest and fiscal charges	0	0
 Total Expenditures	 19,074	 225,966
 Revenues Over (Under) Expenditures	 (16,524)	 5,498,837
 Other Financing Sources (Uses):		
Operating transfers - in	9,500	0
Operating transfers - out	0	(2,762,000)
 Total Other Financing Sources (Uses)	 9,500	 (2,762,000)
 Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	 (7,024)	 2,736,837
 Fund Balances at Beginning of Year	8,155	1,454,923
Increase in Reserve for Inventory	0	0
 Fund Balance at End of Year	 \$1,131	 \$4,191,760

(continued)

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Special Revenue Funds
For the Year Ended December 31, 2000
(Continued)

	Totals
Revenues:	
Taxes	\$7,783,056
Charges for services	184,439
Licenses, permits & fees	246,492
Intergovernmental	1,288,279
Special assessments	13,252
Rents and donations	16,734
All other revenue	8,932
Total Revenues	9,541,184
Expenditures:	
Current operation:	
Security of persons & property	2,586,064
Public health services	52,766
Leisure time activities	384,780
Community environment	524,633
Transportation	1,983,567
General government	231,928
Capital outlay	1,365,379
Interest and fiscal charges	5,628
Total Expenditures	7,134,745
Revenues Over (Under) Expenditures	2,406,439
Other Financing Sources (Uses):	
Operating transfers - in	2,402,000
Operating transfers - out	(2,977,034)
Total Other Financing Sources (Uses)	(575,034)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	1,831,405
Fund Balances at Beginning of Year	5,608,183
Decrease in Reserve for Inventory	(102,038)
Fund Balance at End of Year	\$7,337,550

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Street Construction, Maintenance and Repair

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for services	\$ 1,400	\$ 0	\$ (1,400)
Licenses, permits & fees:			
Trash haulers license	1,100	725	(375)
Road opening permits	<u>10,000</u>	<u>32,007</u>	<u>22,007</u>
Total Licenses, permits & fees	11,100	32,732	21,632
Intergovernmental:			
Motor vehicle license tax	240,500	254,083	13,583
Excess IRP compensation	5,000	2,043	(2,957)
Gasoline tax	275,000	261,772	(13,228)
Gasoline excise tax	138,500	131,835	(6,665)
Other state funds	<u>478,000</u>	<u>0</u>	<u>(478,000)</u>
Total Intergovernmental	1,137,000	649,733	(487,267)
All other revenues:			
Miscellaneous sales	0	0	0
Other	<u>2,000</u>	<u>7,007</u>	<u>5,007</u>
Total other revenues	<u>2,000</u>	<u>7,007</u>	<u>5,007</u>
Total Revenues	<u>1,151,500</u>	<u>689,472</u>	<u>(462,028)</u>
EXPENDITURES:			
Current operation:			
Transportation:			
Street construction:			
Salaries - department head	56,540	55,377	1,163
Salaries - personnel	689,021	689,481	(460)
Secretary	21,118	15,607	5,511
PERS employer share	95,307	90,801	4,506
Medicare taxes	12,609	9,283	3,326
Uniforms	14,500	13,973	527
Training	1,095	1,084	11
Medical insurance	115,200	114,300	900
Workers' compensation	16,103	16,078	25
Contracted services	215,000	196,425	18,575
Engineering services	0	(9,835)	9,835
Rentals	18,375	14,972	3,403
Travel expense	400	366	34
Meeting expense	50	0	50
Telephone/pagers	4,000	4,000	0
Office supplies	2,500	(258)	2,758
Materials	400,000	234,366	165,634
General supplies	24,000	15,101	8,899
Parts & repairs & tools	60,000	15,981	44,019

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Street Construction, Maintenance and Repair
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES: (continued)			
Transportation: (continued)			
Street construction: (continued)			
Fuel	\$ 50,000	\$ 44,247	\$ 5,753
Tires & tubes	6,500	3,957	2,543
Other	700	632	68
Fidelity bonds	150	100	50
Street cleaning/snow/ice:			
Materials snow & ice removal	110,000	109,729	271
Repairs snow & ice removal	20,000	7,147	12,853
Traffic signs & signals:			
Training	1,600	429	1,171
Contracted services	9,000	3,149	5,851
Repairs	4,000	2,600	1,400
Signal electric	10,000	8,737	1,263
General supplies	20,000	5,981	14,019
Storm sewers and drains:			
General supplies	50,000	14,837	35,163
Total Transportation	<u>2,027,768</u>	<u>1,678,647</u>	<u>349,121</u>
Capital Outlay:			
Road improvements	650,000	530,035	119,965
Massillon road reconstruction	1,029,000	937,853	91,147
Equipment & furniture	64,400	8,799	55,601
Vehicles	0	0	0
Street lighting of intersections	3,000	1,359	1,641
Storm water improvements	149,000	31,155	117,845
Total Capital Outlay	<u>1,895,400</u>	<u>1,509,201</u>	<u>386,199</u>
Total Expenditures	<u>3,923,168</u>	<u>3,187,848</u>	<u>735,320</u>
Revenues Under Expenditures	(2,771,668)	(2,498,376)	273,292
OTHER FINANCING SOURCES:			
Operating transfers - in	2,130,000	1,065,000	(1,065,000)
Bond anticipation note proceeds	1,252,000	909,372	(342,628)
Total other financing sources	<u>3,382,000</u>	<u>1,974,372</u>	<u>(1,407,628)</u>
Deficiency of Revenues and Other Financing Sources Under Expenditures	610,332	(524,004)	(1,134,336)
Fund Balance at Beginning of Year	<u>1,050,138</u>	<u>1,050,138</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,660,470</u>	<u>\$ 526,134</u>	<u>\$ (1,134,336)</u>

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

State Highway Improvement

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
Motor vehicle license tax	\$ 19,500	\$ 20,601	\$ 1,101
Gasoline tax	21,500	21,225	(275)
Gasoline excise tax	<u>11,200</u>	<u>10,689</u>	<u>(511)</u>
Total Revenues	<u>52,200</u>	<u>52,515</u>	<u>315</u>
EXPENDITURES:			
Current operation:			
Street cleaning/snow/ice:			
Snow and ice control	<u>22,000</u>	<u>13,302</u>	<u>8,698</u>
Total Expenditures	<u>22,000</u>	<u>13,302</u>	<u>8,698</u>
Revenues Over Expenditures	30,200	39,213	9,013
Fund Balance at Beginning of Year	<u>79,599</u>	<u>79,599</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 109,799</u></u>	<u><u>\$ 118,812</u></u>	<u><u>\$ 9,013</u></u>

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

	Permissive Tax		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
Permissive motor vehicle tax	\$ 376,800	\$ 56,473	\$ (320,327)
State funds - other	230,500	230,500	0
	607,300	286,973	(320,327)
Total Revenues			
EXPENDITURES:			
Current operation:			
Transportation:			
Road resurfacing program	243,110	229,502	13,608
	243,110	229,502	13,608
Total Expenditures			
Revenues Over Expenditures	364,190	57,471	(306,719)
Fund Balance at Beginning of Year	380,256	380,256	0
Fund Balance at End of Year	\$ 744,446	\$ 437,727	\$ (306,719)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Fire/Paramedic Levy			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
General property tax	\$ 1,899,694	\$ 1,823,257	\$ (76,437)
Tangible personal tax	224,893	228,602	3,709
Total Taxes	2,124,587	2,051,859	(72,728)
Charges for services	8,000	10,000	2,000
Intergovernmental:			
Homestead & rollback	187,839	234,086	46,247
Total Intergovernmental	187,839	234,086	46,247
All other revenues	0	6,726	6,726
Total Revenues	2,320,426	2,302,671	(17,755)
EXPENDITURES:			
Current operation:			
Security of persons and property:			
Fire protection services:			
Salary - Chief	71,053	65,811	5,242
Salaries - personnel	1,303,000	1,309,098	(6,098)
Salaries - clerical	51,360	47,018	4,342
Salaries - dispatchers	237,000	233,580	3,420
PERS employers share	34,281	34,281	0
PFDF employers share	315,489	315,489	0
Medicare taxes	27,748	20,741	7,007
Uniforms	33,600	21,016	12,584
Training	66,000	36,030	29,970
Conference/seminars	5,000	767	4,233
Medical insurance	206,500	204,750	1,750
Workers' compensation	35,234	35,234	0
Fitness/wellness	14,000	8,082	5,918
Contracted services	36,000	26,703	9,297
Repairs & maintenance	10,000	2,063	7,937
Telephone & pagers	7,500	6,320	1,180
Postage	1,000	886	114
Printing	3,000	875	2,125
Office supplies	6,000	3,645	2,355

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Fire/Paramedic Levy			
(Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Security of persons and property: (continued)			
Fire protection services: (continued)			
General supplies	\$ 70,000	\$ 35,875	\$ 34,125
EMS non capital equipment & supplies	30,000	27,988	2,012
Parts & repairs	32,000	24,689	7,311
Fuel	16,000	15,249	751
Tires & tubes	3,000	2,723	277
Volunteer dependent assessment	300	300	0
Membership dues	1,500	1,060	440
Auditor fees	28,000	28,000	0
Delinquent land advertising	2,000	1,782	218
Other/reimbursements	1,000	366	634
Liability insurance	28,615	28,615	0
Total Security of persons and property	2,676,180	2,539,036	137,144
Capital Outlay:			
Land acquisition	175,000	173,009	1,991
Equipment & furniture	249,300	145,651	103,649
Total Capital Outlay	424,300	318,660	105,640
Total Expenditures	3,100,480	2,857,696	242,784
Revenues Under Expenditures	(780,054)	(555,025)	225,029
OTHER FINANCING SOURCES:			
Operating transfers - in	950,000	475,000	(475,000)
Deficiency of Revenues and Other Financing Sources Under Expenditures	169,946	(80,025)	(249,971)
Fund Balance at Beginning of Year	1,148,621	1,148,621	0
Fund Balance at End of Year	\$ 1,318,567	\$ 1,068,596	\$ (249,971)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
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Lighting Assessment			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Special assessments	\$ 72,200	\$ 13,252	\$ (58,948)
Total Revenues	72,200	13,252	(58,948)
EXPENDITURES:			
Current operation:			
Security of persons and property:			
Installations (reimbursed)	60,000	6,784	53,216
Electricity	10,200	8,633	1,567
Auditor fees	2,000	522	1,478
Total Security of persons and property	72,200	15,939	56,261
Total Expenditures	72,200	15,939	56,261
Revenues Under Expenditures	0	(2,687)	(2,687)
OTHER FINANCING USES:			
Operating advances - out	(26,500)	(21,896)	4,604
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Uses	(26,500)	(24,583)	1,917
Fund Balance at Beginning of Year	81	81	0
Fund Balance at End of Year	\$ (26,419)	\$ (24,502)	\$ 1,917

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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	Ambulance Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Charges for services:			
Ambulance transport fees	\$ 85,500	\$ 86,709	\$ 1,209
Total Revenues	85,500	86,709	1,209
EXPENDITURES:			
Current operations:			
General Government:			
Refunds	4,000	2,458	1,542
Contracted services	5,000	3,197	1,803
Total General Government	9,000	5,655	3,345
Total Expenditures	9,000	5,655	3,345
Revenues Over Expenditures	76,500	81,054	4,554
Fund Balance at Beginning of Year	96,292	96,292	0
Fund Balance at End of Year	\$ 172,792	\$ 177,346	\$ 4,554

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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Parks and Recreation			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
C.D.B.G. grant	\$ 144,000	\$ 64,000	\$ (80,000)
Charges for services:			
Program user fees	33,300	18,368	(14,932)
Travel & tourism contributions	16,700	2,901	(13,799)
Banner fees	2,900	4,400	1,500
Total Charges for services	52,900	25,669	(27,231)
Rents and donations:			
Donations	3,350	6,732	3,382
Rent	5,500	6,615	1,115
Total Rents and donations	8,850	13,347	4,497
All other revenues	50	1,689	1,639
Total Revenues	205,800	104,705	(101,095)
 EXPENDITURES:			
Current operation:			
Leisure time activities:			
Salary - superintendent	51,207	50,391	816
Salaries - maintenance	116,648	97,416	19,232
Salary - secretary	22,802	22,128	674
PERS employers share	19,859	19,859	0
Medicare taxes	2,759	2,544	215
Uniforms	1,500	1,128	372
Training	2,600	1,942	658
Medical	21,600	21,600	0
Workers' compensation	3,281	3,281	0
Contracted services	17,912	14,891	3,021
Repairs/maintenance services	17,500	14,285	3,215
Travel expense	1,700	1,263	437
Pagers & cellular charges	850	506	344
Advertising	3,000	2,429	571
Supplies & materials	35,000	31,625	3,375
General supplies	4,000	2,431	1,569
Community event program supplies	16,000	8,043	7,957
P.L.A.C. supplies	150	150	0
Program operating expense	34,500	32,135	2,365
Bank fees	1,000	557	443
Fuel	8,800	7,826	974
Fidelity bonds	50	50	0
Total Leisure time activities	382,718	336,480	46,238
Senior/Community Building:			
Cleaning	6,800	5,914	886
Repairs/maintenance service	25,000	22,241	2,759

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

Parks and Recreation (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Senior/Community Building: (continued)			
Telephone	\$ 1,800	\$ 1,177	\$ 623
Electricity	5,400	5,130	270
Water/sewer	1,300	720	580
Gas utility	700	640	60
General supplies	3,000	2,977	23
Refunds	800	455	345
Total Senior/Community Building	44,800	39,254	5,546
Boettler Park property:			
Electricity	3,000	825	2,175
Water utilities	2,000	1,305	695
Gas utilities	500	0	500
Total Boettler Park property	5,500	2,130	3,370
Greensburg Park property:			
Electricity	7,000	5,529	1,471
Water utilities	4,500	3,014	1,486
Total Greensburg Park property	11,500	8,543	2,957
Capital Outlay:			
Boettler park restroom facility	163,000	0	163,000
Improvements	92,400	732	91,668
Furniture & equipment	81,550	49,109	32,441
Vehicles	0	0	0
1885 Schoolhouse renovation	158,000	151,445	6,555
Other capital	0	(54,945)	54,945
Land improvements - Boettler park	15,000	1,519	13,481
Land improvements - Greensburg park	20,000	883	19,117
Total Capital Outlay	529,950	148,743	381,207
Total Expenditures	974,468	535,150	439,318
Revenues Under Expenditures	(768,668)	(430,445)	338,223
OTHER FINANCING SOURCES (USES):			
Operating transfers - in	641,000	640,000	(1,000)
Operating transfers - out:			
To G.O. bond retirement fund	(215,034)	(215,034)	0
Total Other Financing Sources	425,966	424,966	(1,000)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Uses	(342,702)	(5,479)	337,223
Fund Balance at Beginning of Year	482,310	482,310	0
Fund Balance at End of Year	\$ 139,608	\$ 476,831	\$ 337,223

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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Recycle

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Rents and donations	\$ 0	\$ 2,260	\$ 2,260
Total Revenues	<u>0</u>	<u>2,260</u>	<u>2,260</u>
EXPENDITURES:			
Current operation:			
Community Environment:			
Rentals	1,000	0	1,000
Recycle/garbage removal	4,500	2,050	2,450
Advertising	1,000	396	604
General supplies	500	0	500
Grant matching funds	<u>500</u>	<u>0</u>	<u>500</u>
Total Expenditures	<u>7,500</u>	<u>2,446</u>	<u>5,054</u>
Revenues Under Expenditures	(7,500)	(186)	7,314
Fund Balance at Beginning of Year	<u>20,398</u>	<u>20,398</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,898</u>	<u>\$ 20,212</u>	<u>\$ 7,314</u>

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

Cemetery

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Charges for Services:			
Cemetery fees	\$ 24,500	\$ 26,986	\$ 2,486
Sale of cemetery lots	<u>22,800</u>	<u>27,850</u>	<u>5,050</u>
Total Revenues	<u>47,300</u>	<u>54,836</u>	<u>7,536</u>
EXPENDITURES:			
Current operation:			
Public Health Services:			
Salaries - personnel	38,756	39,089	(333)
PERS employers share	4,506	4,506	0
Medicare	482	482	0
Uniforms	625	0	625
Medical insurance	5,400	5,400	0
Workers' compensation	324	324	0
Repairs	<u>8,500</u>	<u>1,669</u>	<u>6,831</u>
Total Public Health Services	58,593	51,470	7,123
Capital Outlay:			
Furniture/equipment	<u>13,000</u>	<u>9,400</u>	<u>3,600</u>
Total Expenditures	<u>71,593</u>	<u>60,870</u>	<u>10,723</u>
Revenues Under Expenditures	(24,293)	(6,034)	18,259
Fund Balance at Beginning of Year	<u>76,124</u>	<u>76,124</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 51,831</u>	<u>\$ 70,090</u>	<u>\$ 18,259</u>

City of Green, Ohio
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(Budgetary Basis)

Green Community Telecommunications

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Licenses, permits and fees:			
Cable franchise fees	\$ 30,100	\$ 30,538	\$ 438
Total Revenues	<u>30,100</u>	<u>30,538</u>	<u>438</u>
EXPENDITURES:			
Current operations:			
General Government:			
Contracted services	20,000	4,220	15,780
Capital Outlay:			
Equipment	<u>27,000</u>	<u>12,640</u>	<u>14,360</u>
Total Expenditures	<u>47,000</u>	<u>16,860</u>	<u>30,140</u>
Revenues Over (Under) Expenditures	(16,900)	13,678	30,578
Fund Balance at Beginning of Year	<u>51,530</u>	<u>51,530</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 34,630</u></u>	<u><u>\$ 65,208</u></u>	<u><u>\$ 30,578</u></u>

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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	Zoning		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses, permits and fees:			
Zoning permits	\$ 41,000	\$ 35,264	\$ (5,736)
Total Revenues	41,000	35,264	(5,736)
EXPENDITURES:			
Current operation:			
Community Environment:			
Salary - department head	26,438	25,437	1,001
Salaries - personnel	56,769	54,961	1,808
Salaries - clerical	21,255	18,393	2,862
PERS employer's share	11,287	11,287	0
Medicare	1,660	1,456	204
Uniforms	200	84	116
Training	800	753	47
Medical insurance	21,600	21,150	450
Workers' compensation	1,904	1,904	0
Repairs/maintenance services	500	483	17
Travel expense	350	168	182
Meeting expense	0	0	0
Telephone/pagers	500	413	87
Postage	500	388	112
Advertising	2,901	2,609	292
Publication fees	1,300	1,059	241
Printing & binding	150	92	58
Office supplies	2,500	2,247	253
Motor vehicle supplies	1,000	510	490
Fuel	1,000	611	389
Fidelity bonds	200	200	0
Compensation - Board of Appeals	4,800	4,800	0
Other	350	231	119
Total Community Environment	157,964	149,236	8,728
Capital Outlay:			
Furniture/equipment	9,850	9,849	1
Computer software	200	150	50
Total Capital Outlay:	10,050	9,999	51
Total Expenditures	168,014	159,235	8,779
Revenues Under Expenditures	(127,014)	(123,971)	3,043

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

	Zoning (Continued)		Variance Favorable (Unfavorable)
	Budget	Actual	
OTHER FINANCING SOURCES:			
Operating transfers - in	\$ 135,000	\$ 67,500	\$ (67,500)
Deficiency of Revenues and Other Financing Sources Under Expenditures	7,986	(56,471)	(64,457)
Fund Balance at Beginning of Year	98,261	98,261	0
Fund Balance at End of Year	\$ 106,247	\$ 41,790	\$ (64,457)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

		Planning		
		Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Licenses, permits and fees:				
Engineering fees		\$ 55,000	\$ 65,231	\$ 10,231
Planning fees		19,000	21,643	2,643
Building fees		28,000	34,882	6,882
Total Fees		102,000	121,756	19,756
All other revenues		0	28	28
Total Revenues		102,000	121,784	19,784
EXPENDITURES:				
Current operation:				
Community Environment:				
Planning Development:				
Salary - director		55,011	55,011	0
Salary - personnel		78,845	76,810	2,035
Salary - clerical		22,978	21,739	1,239
PERS employers share		18,459	18,459	0
Medicare		2,260	2,233	27
Uniform allowance		500	246	254
Training		2,500	1,075	1,425
Medical insurance		25,650	25,650	0
Workers' compensation		3,130	3,129	1
Contracted services		75,000	70,989	4,011
Travel expense		2,500	1,011	1,489
Meeting expense		500	170	330
Telephone/pagers/mobile		800	488	312
Postage		800	389	411
Advertisements		1,000	256	744
Publication fees		1,000	1,000	0
Other/incidentals		1,000	765	235
Printing/binding		1,000	49	951
Office supplies		2,500	1,467	1,033
Repairs/motor vehicle		1,500	0	1,500
Fuel		400	99	301
Membership dues		1,200	521	679
Fidelity bonds		250	200	50
Engineering:				
Consultants/city engineer		77,370	73,273	4,097
Supplies		1,500	113	1,387
City mapping/other		1,488	(197)	1,685

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
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(Budgetary Basis)

	Planning (Continued)		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES: (continued)			
Planning Commission:			
Compensation	\$ 4,800	\$ 4,800	\$ 0
Total Community Environment	383,941	359,745	24,196
Capital Outlay:			
Equipment & furniture	6,431	3,394	3,037
Total Expenditures	390,372	363,139	27,233
Revenues Under Expenditures	(288,372)	(241,355)	47,017
OTHER FINANCING SOURCES:			
Operating transfers - in	290,000	145,000	(145,000)
Deficiency of Revenues and Other Financing Sources Under Expenditures	1,628	(96,355)	(97,983)
Fund Balance at Beginning of Year	196,452	196,452	0
Fund Balance at End of Year	\$ 198,080	\$ 100,097	\$ (97,983)

City of Green, Ohio
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Budget and Actual - Special Revenue Funds
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	Keep Green Beautiful		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Rents and donations	\$ 2,000	\$ 2,550	\$ 550
Total Revenues	2,000	2,550	550
EXPENDITURES:			
Current operation:			
Community Environment:			
Wages	8,182	8,182	0
PERS employers share	808	808	0
Medicare	117	117	0
Uniforms	150	0	150
Workers' compensation	160	156	4
Maintenance services	500	0	500
General supplies	12,000	8,057	3,943
Total Expenditures	21,917	17,320	4,597
Revenues Under Expenditures	(19,917)	(14,770)	5,147
OTHER FINANCING SOURCES:			
Operating transfers - in	19,000	9,500	(9,500)
Deficiency of Revenues and Other Financing Sources Under Expenditures	(917)	(5,270)	(4,353)
Fund Balance at Beginning of Year	6,817	6,817	0
Fund Balance at End of Year	\$ 5,900	\$ 1,547	\$ (4,353)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Income Tax			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Municipal income tax	\$ 5,610,000	\$ 5,976,659	\$ 366,659
All other revenues	0	16	16
Total Revenues	5,610,000	5,976,675	366,675
EXPENDITURES:			
Current operation:			
General Government:			
Salary - tax administrator	44,124	44,091	33
Salaries - personnel	74,574	69,461	5,113
PERS employer's share	14,128	14,128	0
Medicare	1,722	1,647	75
Training	3,600	1,215	2,385
Medical insurance	21,600	21,600	0
Workers' compensation	2,170	2,170	0
Contracted services	15,200	10,949	4,251
Data processing	1,800	440	1,360
Travel expense	2,900	286	2,614
Meeting expense	900	541	359
Postage	13,095	13,051	44
Advertising	800	0	800
Publication fees	600	417	183
Printing & binding	8,500	5,571	2,929
Office supplies	5,850	4,248	1,602
Membership dues	500	500	0
Fidelity bonds	525	475	50
Income tax refunds	134,800	133,119	1,681
School compensation agreement	51,000	24,962	26,038
Total General Government	398,388	348,871	49,517
Capital Outlay:			
Equipment & furniture	5,100	4,985	115
Total Expenditures	403,488	353,856	49,632
Revenues Over Expenditures	5,206,512	5,622,819	416,307
OTHER FINANCING SOURCES (USES):			
Operating advances - in:			
From Lighting Assessment Fund	0	21,896	21,896

(continued)

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

		Income Tax (Continued)	
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES): (continued)			
Operating advances - in: (continued)			
Total Operating advances in	0	21,896	21,896
Operating transfers - out:			
To General Fund	(360,000)	(360,000)	0
To Street Constr., Maintenance Repair	(1,065,000)	(1,065,000)	0
To Fire/Paramedic Fund	(475,000)	(475,000)	0
To Parks & Recreation Fund	(640,000)	(640,000)	0
To Zoning Fund	(67,500)	(67,500)	0
To Planning Fund	(145,000)	(145,000)	0
To Beautification Fund	(9,500)	(9,500)	0
Total Operating transfers out	<u>(2,762,000)</u>	<u>(2,762,000)</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 <u>(2,762,000)</u>	 <u>(2,740,104)</u>	 <u>21,896</u>
 Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	 2,444,512	 2,882,715	 438,203
 Fund Balance at Beginning of Year	 <u>440,041</u>	 <u>440,041</u>	 <u>0</u>
 Fund Balance at End of Year	 <u>\$ 2,884,553</u>	 <u>\$ 3,322,756</u>	 <u>\$ 438,203</u>

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Special Revenue Funds
For the Year December 31, 2000
(Budgetary Basis)

Total Special Revenue Funds			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$ 7,734,587	\$ 8,028,518	\$ 293,931
Charges for services	195,100	177,214	(17,886)
Licenses, permits and fees	184,200	220,290	36,090
Intergovernmental	2,128,339	1,287,307	(841,032)
Special assessments	72,200	13,252	(58,948)
Rents and donations	10,850	18,157	7,307
All other revenues	2,050	15,466	13,416
Total Revenues	10,327,326	9,760,204	(567,122)
EXPENDITURES:			
Current operation:			
Security of persons and property	2,748,380	2,554,975	193,405
Public health services	58,593	51,470	7,123
Leisure time activities	382,718	336,480	46,238
Community environment	633,122	578,674	54,448
Transportation	2,292,878	1,921,451	371,427
General government	427,388	358,746	68,642
Capital outlay	2,911,231	2,017,022	894,209
Total Expenditures	9,454,310	7,818,818	1,635,492
Revenues Over Expenditures	873,016	1,941,386	1,068,370
OTHER FINANCING SOURCES (USES):			
Operating advances - in	0	21,896	21,896
Operating advances - out	(26,500)	(21,896)	4,604
Operating transfers - in	4,165,000	2,402,000	(1,763,000)
Operating transfers - out	(2,977,034)	(2,977,034)	0
Bond anticipation note proceeds	1,252,000	909,372	(342,628)
Total Other Financing Uses	2,413,466	334,338	(2,079,128)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	3,286,482	2,275,724	(1,010,758)
Fund Balance at Beginning of Year	4,126,922	4,126,922	0
Fund Balance at End of Year	\$ 7,413,404	\$ 6,402,646	\$ (1,010,758)

Debt Service Fund

General Obligation Bond Retirement Fund

The General Obligation Bond Retirement Fund of the City is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Debt Service Fund
For the Year December 31, 2000
(Budgetary Basis)

General Obligation Bond Retirement Fund

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
General personal tax	\$ 182,877	\$ 180,846	\$ (2,031)
Tangible personal tax	8,546	8,687	141
Total Taxes	<u>191,423</u>	<u>189,533</u>	<u>(1,890)</u>
Intergovernmental:			
Homestead & rollback	<u>8,598</u>	<u>9,599</u>	<u>1,001</u>
Total Revenues	<u>200,021</u>	<u>199,132</u>	<u>(889)</u>
EXPENDITURES:			
Current operation:			
General Government:			
Auditor/treasurer fees	1,200	1,200	0
Delinquent land advertising	50	0	50
Other	5,828	3,267	2,561
Total General Government	<u>7,078</u>	<u>4,467</u>	<u>2,611</u>
Debt Service:			
Principal payments:			
Boettler/Massillon Arlington improvement	105,000	105,000	0
Park principal	115,000	115,000	0
Total Principal payments	<u>220,000</u>	<u>220,000</u>	<u>0</u>
Interest and fiscal charges:			
Boettler/Massillon interest payments	85,190	85,190	0
Park interest	100,034	100,034	0
Total Interest	<u>185,224</u>	<u>185,224</u>	<u>0</u>
Total Expenditures	<u>412,302</u>	<u>409,691</u>	<u>2,611</u>
Revenues Under Expenditures	(212,281)	(210,559)	1,722
OTHER FINANCING SOURCES:			
Operating transfers - in	215,034	215,034	0
Premium on sale of bond anticipation notes	0	5,628	5,628
Total Other Financing Sources	<u>215,034</u>	<u>220,662</u>	<u>5,628</u>
Excess of Revenues and Other Financing Sources Over Expenditures	2,753	10,103	7,350
Fund Balance at Beginning of Year	<u>99,253</u>	<u>99,253</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 102,006</u>	<u>\$ 109,356</u>	<u>\$ 7,350</u>

Capital Projects Fund

Capital Projects Reserve Fund

The Capital Projects Reserve Fund of the City is used to account for financial resources restricted by legislative measure to be used for the acquisition or construction of major capital facilities.

City of Green, Ohio
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Capital Projects Fund
For the Year December 31, 2000
(Budgetary Basis)

Capital Projects Reserve Fund			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital Outlay:			
Boettler/Massillon Road project	8,000	(135,921)	143,921
Fire station #1 construction	10,953	10,953	0
Total Expenditures	18,953	(124,968)	143,921
Revenues Under Expenditures	(18,953)	124,968	143,921
OTHER FINANCING SOURCES:			
Operating transfers - in	600,000	0	(600,000)
Deficiency of Revenues and Other Financing Sources Over Expenditures	581,047	124,968	(456,079)
Fund Balance at Beginning of Year	1,009,236	1,009,236	0
Fund Balance at End of Year	\$ 1,590,283	\$ 1,134,204	\$ (456,079)

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include expendable trust funds and agency funds.

EXPENDABLE TRUST FUNDS

Fire/Paramedic Donations Fund -- This fund accounts for revenues received as donations to the City's fire department to be used as requested by the donor.

Trust and Donations Fund -- This fund accounts for revenues received as donations designated for a new library, new post office and park improvements within the City.

AGENCY FUND

Water Pass-thru Agency Fund -- To accommodate transactions in compliance with terms of an agreement between Summit County and the City. The City procures the water it sells to the County from Consumers Ohio Water Company, a public utility with whom the City has granted a franchise.

City of Green
Combining Balance Sheet
All Fiduciary Funds
As of December 31, 2000

	Expendable Trust	
	Fire/Paramedic Donations	Trust and Donations
Assets		
Cash and investments	\$6,701	\$13,743
Intergovernmental receivable	0	0
Total Assets	\$6,701	\$13,743
Liabilities		
Accounts payable	\$0	\$0
Total Liabilities	0	0
Equity		
Fund balance		
Reserved for encumbrances	0	295
Unreserved -- undesignated	6,701	13,448
Total Equity	6,701	13,743
Total Liabilities and Equity	\$6,701	\$13,743

(continued)

City of Green
Combining Balance Sheet
All Fiduciary Funds
As of December 31, 2000
(Continued)

	Agency Water Pass-Thru	Total - All Fiduciary Funds
Assets		
Cash and investments	\$106,163	\$126,607
Intergovernmental receivable	0	0
Total Assets	\$106,163	\$126,607
Liabilities		
Accounts payable	\$0	\$0
Interfund payable	45,000	45,000
Total Liabilities	45,000	45,000
Equity		
Fund balance		
Reserved for encumbrances	0	295
Unreserved -- undesignated	61,163	81,312
Total Equity	61,163	81,607
Total Liabilities and Equity	\$106,163	\$126,607

City of Green, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 2000

Expendable Trust Funds

	Fire/Paramedic Donations	Trust and Donations	Totals
Revenues:			
Rents and donations	\$981	\$5,000	\$5,981
Total Revenues	981	5,000	5,981
Expenditures:			
Current operation:			
General government	0	70	70
Total Expenditures	0	70	70
Revenues Over Expenditures	981	4,930	5,911
Fund Balances at Beginning of Year	5,720	8,813	14,533
Fund Balance at End of Year	<u>\$6,701</u>	<u>\$13,743</u>	<u>\$20,444</u>

City of Green, Ohio
Statement of Changes in Assets and Liabilities
Agency Fund
For the Year Ended December 31, 2000

	<u>January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31</u>
<u>Water Pass-Thru</u>				
Assets				
Cash and investments	\$65,077	\$175,692	\$134,606	\$106,163
Intergovernmental receivable	<u>30,099</u>	<u>145,594</u>	<u>175,693</u>	<u>0</u>
Total Assets	<u><u>\$95,176</u></u>	<u><u>\$321,286</u></u>	<u><u>\$310,299</u></u>	<u><u>\$106,163</u></u>
Liabilities				
Accounts payable	\$50,176	\$145,593	\$134,606	\$61,163
Interfund payable	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>45,000</u>
Total Liabilities	<u><u>\$95,176</u></u>	<u><u>\$145,593</u></u>	<u><u>\$134,606</u></u>	<u><u>\$106,163</u></u>

General Fixed Assets Account Group

This account group is used to present the General Fixed Assets of the City utilized in its general operations. General Fixed Assets include land, buildings, equipment, and vehicles owned by the City.

City of Green
Schedule of General Fixed Assets By Source
As of December 31, 2000

General Fixed Assets:

Land & Improvements	\$	4,644,155
Buildings & Improvements		2,777,685
Equipment		3,727,079
Vehicles		3,498,994
Construction in Progress		<u>619,809</u>
Total General Fixed Assets	\$	<u><u>15,267,722</u></u>

Investment in General Fixed Assets:

General Revenue Fund	\$	2,998,422
Special Revenue Funds:		
Street Construction, Maintenance and Repair		2,930,701
Fire/Paramedic Levy		4,264,845
Ambulance Revenue		298,377
Parks and Recreation		3,597,730
Cemetery		86,679
Green Community Telecommunications		54,502
Zoning		66,148
Planning		52,041
Beautification		3,539
Income Tax		74,274
Capital Projects Reserve		<u>840,464</u>
Total Investment in General Fixed Assets	\$	<u><u>15,267,722</u></u>

City of Green
Schedule of Changes in General Fixed Assets By Function
For the Fiscal Year Ended December 31, 2000

Function	January 1, General Fixed Assets	Additions	Deletions	Transfers	December 31, General Fixed Assets
Security of Persons and Property	\$ 4,272,187	\$ 298,483	\$ 7,447	\$ 0	\$ 4,563,223
Public Health Services	77,278	9,400	0	0	86,678
Leisure Time Activities	3,427,270	131,893	7,081	0	3,552,082
Community Environment	108,289	13,964	7,057	2,992	118,188
Transportation	2,858,568	89,135	17,002	0	2,930,701
General Government	2,747,643	3,002,586	2,350,196	(2,992)	3,397,041
Construction in Progress	491,250	128,559	0	0	619,809
Total All Functions	<u>\$ 13,982,485</u>	<u>\$ 3,674,020</u>	<u>\$ 2,388,783</u>	<u>\$ 0</u>	<u>\$ 15,267,722</u>

City of Green
Schedule of Changes in General Fixed Assets By Function and Activity
As of December 31, 2000

<u>Function</u>	<u>Land & Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Security of Persons and Property	\$ 472,311	\$ 752,515	\$ 1,359,975	\$ 1,978,422	\$ 4,563,223
Public Health Services	18,883	0	41,812	25,983	86,678
Leisure Time Activities	2,528,135	596,113	289,178	138,654	3,552,080
Community Environment	5,150	0	71,335	41,704	118,189
Transportation	20,494	519,630	1,163,976	1,226,603	2,930,703
General Government	1,599,182	909,427	800,803	87,628	3,397,040
Construction in Progress	<u>0</u>	<u>619,809</u>	<u>0</u>	<u>0</u>	<u>619,809</u>
Total All Functions	<u>\$ 4,644,155</u>	<u>\$ 3,397,494</u>	<u>\$ 3,727,079</u>	<u>\$ 3,498,994</u>	<u>\$ 15,267,722</u>

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Statistical Tables

City of Green, Ohio
2000 Statistical Tables

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

	2000	1999	1998	1997	1996
REVENUES:					
Taxes	\$ 8,914,742	\$ 8,364,121	\$ 7,823,884	\$ 7,340,531	\$ 6,182,866
Charges for services	201,559	215,570	208,968	177,781	158,542
Licenses, permits & fees	366,567	308,607	299,276	238,244	229,660
Fines and forfeitures	48,393	0	0	9,466	4,738
Intergovernmental	2,528,111	2,427,105	2,004,353	1,731,223	1,883,405
Special assessments	13,569	6,349	18,875	54,153	61,244
Interest earnings	624,123	492,423	584,419	561,401	411,576
Rents and donations	22,715	21,261	14,838	10,635	14,729
All other revenues	84,386	49,881	95,900	44,545	49,549
TOTAL REVENUES	\$ 12,804,165	\$ 11,885,317	\$ 11,050,513	\$ 10,167,979	\$ 8,996,309
EXPENDITURES:					
Current operation					
Security of persons and property	\$ 3,160,984	\$ 3,068,769	\$ 2,806,403	\$ 2,458,612	\$ 2,141,579
Public health services	211,218	195,143	191,454	151,506	183,345
Leisure time activities	384,780	352,367	311,071	135,370	121,253
Community environment	524,633	453,764	413,776	297,205	292,371
Basic utility services	0	0	0	0	0
Transportation	1,983,567	1,692,647	1,364,838	1,338,394	1,168,124
General government	2,374,153	1,972,936	1,866,599	1,710,580	1,409,127
Capital outlay	4,724,972	3,502,446	4,997,291	5,155,483	3,017,944
Debt service:					
Principal payment	220,000	220,000	220,000	151,000	151,000
Interest and fiscal charges	190,852	194,024	219,130	282,198	13,323
TOAL EXPENDITURES	\$ 13,775,159	\$ 11,652,096	\$ 12,390,562	\$ 11,680,348	\$ 8,498,066

Source: City Financial Records

Note:
 Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 1

1995	1994	1993	1992	1991
\$ 5,784,886	\$ 5,394,676	\$ 4,437,420	\$ 2,274,425	\$ 1,336,672
117,329	69,967	137,738	120,191	83,282
253,903	141,040	150,199	121,312	113,144
22,664	49,729	24,195	32,946	36,216
1,973,770	1,337,123	1,258,199	1,205,669	992,138
11,098	9,695	21,616	29,897	11,109
307,120	157,270	62,252	30,267	51,672
13,106	13,475	16,516	29,214	6,244
45,304	57,946	17,727	131,114	38,349
<u>\$ 8,529,180</u>	<u>\$ 7,230,921</u>	<u>\$ 6,125,862</u>	<u>\$ 3,975,035</u>	<u>\$ 2,668,826</u>
\$ 2,032,492	\$ 1,597,985	\$ 1,518,098	\$ 1,354,916	\$ 1,121,729
171,503	164,498	158,639	44,526	140,322
90,273	70,820	6,776	5,643	3,796
332,764	326,270	152,153	114,889	47,169
0	0	0	25,838	18,537
1,101,369	924,285	859,303	767,528	639,159
1,041,129	833,088	650,329	611,500	545,518
1,168,501	1,772,049	1,308,067	547,829	553,861
151,000	174,333	197,667	171,667	121,657
19,827	27,278	27,874	15,936	0
<u>\$ 6,108,858</u>	<u>\$ 5,890,606</u>	<u>\$ 4,878,906</u>	<u>\$ 3,660,272</u>	<u>\$ 3,191,748</u>

Table 2

Property Tax Levies and Collections
Real Property and Public Utility Taxes
Last Ten Years

Collection Year	Total Tax Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Levy Collected	Delinquent Collections	Total Tax Collections (1)	Accumulated Delinquent
1991	\$ 1,338,557	\$ 110,638	\$ 1,449,195	\$ 1,258,638	94.0%	\$ 36,971	\$ 1,295,609	\$ 153,586
1992	1,702,077	171,099	1,873,176	1,621,162	95.2%	66,593	1,687,755	185,421
1993	1,743,978	92,269	1,836,247	1,674,256	96.0%	50,688	1,724,944	111,303
1994	1,849,286	96,232	1,945,518	1,788,288	96.7%	62,574	1,850,862	94,656
1995	2,226,983	97,937	2,324,920	2,160,253	97.0%	65,978	2,226,231	98,689
1996	2,306,430	101,881	2,408,311	2,241,843	97.2%	67,005	2,308,848	99,463
1997	2,503,112	99,625	2,602,737	2,416,188	96.5%	57,501	2,473,689	129,048
1998	2,610,961	117,578	2,728,539	2,497,209	94.3%	75,474	2,572,683	155,856
1999	2,660,796	102,339	2,763,135	2,603,932	97.6%	92,403	2,696,335	66,800
2000	3,153,552	78,291	3,231,843	3,057,763	97.0%	63,763	3,121,526	110,317

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue. Excludes Manufactured Home tax collected and distributed by the County.

Table 3

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

Collection Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Levy Collected	Delinquent Collection	Total Collection	Accumulated Delinquent
1991	\$ 138,213	\$ 13,488	\$ 151,701	\$ 135,869	98.3%	\$ 4,841	\$ 140,710	\$ 10,991
1992	172,227	14,689	186,916	166,473	96.7%	5,903	172,376	14,540
1993	166,731	11,753	178,484	157,139	94.2%	6,162	163,301	15,183
1994	185,999	23,108	209,107	184,654	99.3%	18,657	203,311	5,796
1995	197,661	16,414	214,075	194,787	98.6%	11,785	206,572	7,503
1996	221,550	21,893	243,443	218,650	98.7%	15,976	234,626	8,817
1997	253,953	31,678	285,631	251,058	98.9%	26,929	277,987	7,644
1998	298,444	10,847	309,291	293,537	98.4%	6,652	300,189	9,102
1999	333,039	14,394	347,433	321,985	96.7%	10,495	332,480	14,953
2000	347,887	14,923	362,810	330,028	94.9%	8,303	338,331	24,479

Source: Summit County Auditor's Office

Note:
Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 4

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

Collection Year	Residential/ Agricultural Real Estate	Other Real Estate	Public Utility	Total Real Estate	Estimated Actual Values	Tangible Personal	Total Assessed Value (1)
1991 (2)	\$ 168,989,360	\$ 51,989,480	\$ 17,409,660	\$ 238,388,500	\$ 722,719,089	\$ 20,703,568	\$ 259,092,068
1992	176,074,050	53,309,050	18,768,510	248,151,610	753,807,007	21,507,717	269,659,327
1993	183,321,380	56,369,560	18,949,250	258,640,190	793,008,480	22,448,061	281,088,251
1994	208,597,650	56,732,120	18,946,230	284,276,000	877,415,167	25,095,970	309,371,970
1995	221,905,870	59,942,230	19,881,250	301,729,350	931,560,508	26,599,743	328,329,093
1996 (2)	232,431,640	63,463,930	19,509,470	315,405,040	984,229,388	29,826,001	345,231,041
1997	288,150,190	70,113,990	17,577,640	375,841,820	1,178,064,527	34,218,736	410,060,556
1998	295,222,740	82,505,280	18,259,300	395,987,320	1,258,605,858	40,280,911	436,268,231
1999	306,274,870	84,059,090	19,102,750	409,436,710	1,315,339,508	45,249,218	454,685,928
2000	339,741,520	89,992,940	19,077,820	448,812,280	1,427,887,435	45,249,218	494,061,498

Source: Summit County Auditor's Office

Notes:

(1) Assessed valuation is the amount upon which the respective years collections were based. Assessed value is 35% of appraised market value for real properties and 25% of true value for tangible personal property.

(2) Six year reappraisal of all property in Summit County.

Note:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 5

City of Green, Ohio
Construction, Bank Deposits, and Property Values
Last Ten Years

Calendar Year	Commercial Construction (1)		Residential Construction (1)		Summit County (2) Bank Deposits (Thousands of \$)	Assessed Property Values (3)		
	#Units	Value	#Units	Value		Residential/ Agriculture	Other Real Estate	Public Utility
1991	15	\$ 4,275,725	155	\$ 19,606,997	\$ 3,983,008	\$ 168,989,360	\$ 51,989,480	\$ 17,409,660
1992	7	658,145	163	22,276,417	3,739,883	176,074,050	53,309,050	18,768,510
1993	22	5,219,092	188	27,127,761	3,792,255	183,321,380	56,369,560	18,949,250
1994	14	6,800,718	132	20,011,631	4,199,905	208,597,650	56,732,120	18,946,230
1995	25	24,484,640	130	19,824,407	6,958,865	221,905,870	59,942,230	19,881,250
1996	14	22,210,735	104	19,462,333	6,960,566	232,431,640	63,463,930	19,509,470
1997	89	16,703,240	98	18,334,150	6,960,566	288,150,190	70,113,990	17,577,640
1998	78	15,266,893	152	27,983,574	5,749,282	295,222,740	82,505,280	18,259,300
1999	11	11,665,399	136	25,478,959	7,071,487	306,274,870	84,059,090	19,102,750
2000	13	11,237,664	143	22,974,374	7,850,115	339,741,520	89,992,940	19,077,820

Source: 1) Summit County Department of Building Standards

2) Federal Reserve Bank of Cleveland

3) Summit County Auditor's Office

Note:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

City of Green, Ohio
Property Tax Rates - Direct and Overlapping Governments
(In Dollars Per \$1,000 Assessed Valuation)
Last Ten Years

Green Local School District

<u>Tax Year</u>	<u>School</u>	<u>County</u>	<u>City</u>	<u>Portage Lakes Career Center</u>	<u>Akron Summit Library</u>	<u>Total</u>
1991	\$ 45.43	\$ 12.59	\$ 7.40	\$ 4.35	\$ 0.00	\$ 69.77
1992	45.43	12.59	7.40	4.35	0.00	69.77
1993	44.54	12.59	7.40	4.35	0.89	69.77
1994	48.38	12.31	7.40	4.35	0.89	73.33
1995	48.34	14.16	7.40	4.35	0.89	75.14
1996	48.34	13.99	7.40	4.35	0.89	74.97
1997	47.74	11.39	7.40	4.35	0.89	71.77
1998	45.79	11.65	7.40	4.35	1.87	71.06
1999	49.80	12.27	7.40	4.35	1.79	75.61
2000	48.54	12.27	7.40	4.35	1.39	73.95

Jackson Local School District

<u>Tax Year</u>	<u>School</u>	<u>County</u>	<u>City</u>	<u>Stark County Library</u>	<u>Total</u>
1991	\$ 46.20	\$ 12.59	\$ 7.40	\$ 0.00	\$ 66.19
1992	46.20	12.59	7.40	0.00	66.19
1993	46.20	12.59	7.40	0.00	66.19
1994	46.20	12.31	7.40	0.00	65.91
1995	46.20	14.16	7.40	0.00	67.76
1996	46.20	13.99	7.40	0.00	67.59
1997	46.20	11.39	7.40	0.00	64.99
1998	46.20	11.65	7.40	0.75	66.00
1999	44.40	12.27	7.40	0.75	64.82
2000	43.90	12.27	7.40	0.75	64.32

Source: Summit County Auditor's Office

Notes:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 7

City of Green, Ohio
Principal Property Taxpayers
December 31, 2000

Name of Taxpayer	Property Value	Assesed Valuation
Real Property:		
A & M Associates	\$ 6,854,769	1.5%
Diebold, Inc	3,455,940	0.8%
Golf Trust of America LP	2,465,610	0.5%
Goodyear Tire & Rubber Co	1,962,600	0.4%
Three Sixty One Broadway Corp	1,914,200	0.4%
Briarwood Estates	1,609,450	0.4%
Willmoll Development Co	1,535,470	0.3%
Nightingale Holdings LLC	1,376,190	0.3%
McCann Plastics	1,302,180	0.3%
G E Apartments	1,152,480	0.3%
	<u>1,152,480</u>	<u>0.3%</u>
Total Real Property:	<u>\$ 23,628,889</u>	<u>5.2%</u>
Tangible Personal Property:		
Diebold Corp	\$ 5,293,120	11.7%
Interbold	2,539,070	5.6%
Goodyear Tire & Rubber Co	2,131,850	4.7%
Doug Bigelow Chevrolet	1,550,720	3.4%
Standard Jig Boring	1,529,910	3.4%
Phoenix Packaging Corp	1,343,390	3.0%
McCann Plastics	1,269,360	2.8%
IBM Credit Corp	1,253,700	2.8%
Toth Buick	1,152,090	2.5%
ARC Machine	1,114,770	2.5%
	<u>1,114,770</u>	<u>2.5%</u>
Total Personal Property:	<u>\$ 19,177,980</u>	<u>42.4%</u>
Public Utilities:		
Ohio Edison	\$ 6,606,820	34.6%
East Ohio Gas Co.	6,522,850	34.1%
Ohio Bell Telephone	2,729,950	14.3%
	<u>2,729,950</u>	<u>14.3%</u>
Total Public Utilities:	<u>\$ 15,859,620</u>	<u>83.0%</u>

Source: Summit County Auditor's Office

Table 8

City of Green, Ohio
Special Assessment Collections - Street Lighting
Last Ten Years

Collection Year	Amount Billed	Amount Collected	Delinquencies	Penalties
1991	\$ 11,552	\$ 11,160	\$ 375	\$ 36
1992	18,217	16,988	383	35
1993	9,136	8,921	605	79
1994	8,670	8,122	548	45
1995	8,080	7,755	301	24
1996	42,686	42,273	413	63
1997	44,491	44,098	393	4
1998	6,672	6,413	259	8
1999	12,370	6,349	6,016	4
2000	21,459	13,568	7,723	167

Source: Summit County Auditor's Office

Note:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 9

City of Green, Ohio
Computation of Legal Debt Margin
December 31, 2000

Overall Debt Limitation	
Assessed tax valuation	\$ 539,310,716
Percentage limitation	10.5%
Overall debt limitation	56,627,625
Plus amount available in debt service fund	109,355
Less outstanding debt	<u>3,715,000</u>
Legal debt margin within 10.5% limitation	<u><u>\$ 53,021,980</u></u>
Unvoted Debt Limitation	
Assessed tax valuation	\$ 539,310,716
Percentage limitation	5.5%
Unvoted debt limitation	29,662,089
Plus amount available in debt service fund	109,355
Less debt outstanding	<u>3,715,000</u>
Legal debt margin within 5.5% limitation	<u><u>\$ 26,056,444</u></u>

Source: City Financial Records

Table 10

City of Green, Ohio
Number of Registered Voters
Last Ten Years

<u>Year</u>	<u>Number of Registered Voters</u>
1991	11,692
1992	12,945
1993	12,820
1994	13,196
1995	13,516
1996	14,286
1997	14,516
1998	14,907
1999	14,564
2000	15,461

Source: Summit County Board of Elections

Table 11

City of Green, Ohio
2000 Demographic Statistics

<u>POPULATION</u>	
2000 Population	22,817
1994 Population (Estimated)	20,587
1990 Population	19,179
1980 Population	17,625
1970 Population	13,473
1960 Population	9,521
Percent of change from 1990 to 2000	19.0%
<u>AGE DISTRIBUTION - 2000 Census</u>	
Under 20 yrs.	6,502
20 - 64 yrs.	13,436
Over 64 yrs.	2,879
<u>HOUSEHOLDS AND HOUSING - 2000 Census</u>	
Housing Year Round	
Number of Housing Units	9,180
Occupied Housing Units	
Number of Persons per Housing Unit	2.68
One Person Household	1,932
Owner Occupied Units	7,006
Number of Renters	1,736

Source: Bureau of the Census

Note:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 12

City of Green, Ohio
Schedule of Insurance in Force
As of December 31, 2000

INSURANCE COVERAGE	COMPANY	POLICY #	LIMITS	DEDUCTIBLES	POLICY PERIOD
GENERAL LIABILITY	CINCINNATI	CPP 551 56 28 AWR	\$ 1,000,000	N/A	5/12/2000 - 5/12/2003
AUTOMOBILE Liability/Medical Payments Uninsured Motorists	CINCINNATI	CPP 551 56 28 AWR	1,000,000 / 5,000 500,000	\$ 1,000	5/12/2000 - 5/12/2003
INLAND MARINE Electronic Data Processing Radio and Safety Equipment Contractors' Equipment	CINCINNATI	CPP 551 56 28 AWR	312,883 1,116,486 937,877	1,000 500 1,000	5/12/2000 - 5/12/2003
BUILDINGS AND PERSONAL PROPERTY	CINCINNATI	CPP 551 56 28 AWR	4,581,000	1,000	5/12/2000 - 5/12/2003
UMBRELLA LIABILITY	CINCINNATI	CCC 447 60 33	1,000,000	N/A	5/12/2000 - 5/12/2003
PUBLIC OFFICIAL LIABILITY	TUDOR	POL 0062515	1,000,000	7,500	5/11/2000 - 5/11/2001
PROFESSIONAL LIABILITY	RECIPROCAL ALLIANCE	HPS6046500	1,000,000	2,500	9/06/2000 - 9/06/2001
FIREMEN'S ERRORS AND OMISSIONS	WESTERN WORLD	NGL 726804 R-1	1,000,000	250	3/10/2000 - 3/10/2001

SOURCE: CITY RECORDS

Table 13

City of Green, Ohio
Income Tax Collections

YEAR	AMOUNT
1992	\$ 878,403
1993	2,698,600
1994	3,466,835
1995	3,590,354
1996	3,890,589
1997	4,903,126
1998	5,088,023
1999	5,529,180
2000	5,724,803

Source: City Financial Records

Note:

The City's 1% income tax rate was established effective August 1, 1992.

Table 14

City of Green, Ohio
Ratio of Annual Debt Service Expenditures for General
Obligation Bonded Debt to Total General Government

YEAR (1)	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	RATIO OF DEBT SERVICE TO GENERAL GOVERNMENTAL EXPENDITURES
1991	\$ 23,333	\$ 6,300	\$ 29,633	0.93%
1992	46,667	6,405	53,072	1.45%
1993	197,667	27,874	225,541	4.62%
1994	174,333	27,278	201,611	3.42%
1995	151,000	19,827	170,827	2.80%
1996	151,000	13,323	164,323	1.97%
1997	151,000	6,668	157,668	1.35%
1998	220,000	219,130	439,130	3.54%
1999	220,000	194,024	414,024	3.55%
2000	220,000	185,224	405,224	2.98%

Note:

(1) The first year of presentation is 1991 because there was no bonded debt in prior years.

Table 15

City of Green, Ohio
Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
December 31, 2000

	ASSESSED VALUATION	NET GENERAL TAX SUPPORTED DEBT	PERCENT OVERLAPPING	AMOUNT APPLICABLE TO CITY OF GREEN
CITY OF GREEN	\$ 539,310,716	\$ 3,715,000	100.00%	\$ 3,715,000
SUMMIT COUNTY	10,258,239,994	123,769,183	4.83%	5,982,288

Source: 1) City Financial Records
2) Summit County Auditor's Office

Note:

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

City of Green, Ohio
Ratio of Net General Obligation Bonded Debt to Assessed
Value and Net General Obligation Bonded Debt Per Capita

YEAR	(1) POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	LESS DEBT SERVICE FUND	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BOND DEBT PER CAPITA
1991	19,179	\$ 259,092,068	\$ 116,667	\$ 578	\$ 116,089	0.045%	\$ 6.05
1992	19,179	269,659,327	570,000	0	570,000	0.211%	29.72
1993	20,062	281,088,251	627,333	1,576	625,757	0.223%	31.19
1994	20,587	309,371,970	493,005	715	492,290	0.159%	23.91
1995	20,587	328,329,093	322,003	3,894	318,109	0.097%	15.45
1996	20,587	345,231,041	157,668	67,785	89,883	0.026%	4.37
1997	20,587	410,060,556	6,609,164	53,373	6,555,791	1.599%	318.44
1998	20,587	476,549,142	6,170,034	69,460	6,100,574	1.280%	296.33
1999	20,587	499,935,146	5,756,010	99,252	5,656,758	1.131%	274.77
2000	22,817	539,310,716	5,350,786	109,355	5,241,431	0.972%	229.72

Source: City Financial Records

Notes:

(1) The population data for 1991 and 1992 was assumed to be the same as the 1990 census as no interim data was available. The population data for 1993 through 1997 are estimates.

Green was a Township through 1990. On January 1, 1991, Village status was attained. On April 5, 1992, Green became a City.

Table 17

City of Green, Ohio
Miscellaneous Statistics
December 31, 2000

LOCATION:		Centrally located in the greater Akron/Canton metropolitan area.	
Nearest Major City	Akron	EDUCATION:	
Distance in Miles	1/2 Mile	Public Elementary	2
Major Highway: North-South	SR 241	Public Intermediate	1
Major Highway: East-West	SR 619	Public Middle School	1
Nearest Interstate	3 Exits on I-77	Public High School	1
		Portage Lakes Career Center	1
		Private Elementary	2
LIBRARIES:		ENROLLMENT:	
Green Branch of the Akron-Summit County Public Library		Public	3050
		Private	400
TRANSPORTATION:		Colleges	8 within 30 Miles
Air:	Akron/Canton Regional Airport	UTILITIES/SERVICES:	
	Runway 7600 feet	Natural Gas Supplier	East Ohio Gas Co.
Major Airlines:	AirTrans, Comair (Delta), Air Canada	Electricity Supplier	Ohio Edison Co.
	Northwest Mesaba, United Express	Water Supplier	Individual Wells, Consumers Ohio Water Co.
	Continental Express, U.S. Airways	Sewer Supplier	Individual Septic Systems, Summit County Dept. of Environmental Services
Water:	Cleveland World Port - 48 Miles		
Rail:	CSX Transportation		
Motor Freight Lines:	Over 100 in the Area		
Public Transportation:	Metro Regional Transit Authority		
COMMUNITY FACILITIES:		MEDICAL FACILITIES:	
Golf Courses	Chenoweth Golf Course	Outreach facilities of Summa Health Systems	
	Mayfair Country Club	Akron General Medical Center, Akron Children's	
	Prestwick Country Club	Hospital, Barberton Citizen's Hospital, as well as	
	Raintree Country Club	numerous practitioners' offices.	
	Turkeyfoot Golf Course		
Other Facilities	Green Community/Senior Center	FINANCIAL INSTITUTIONS:	Banks - 6
	Boettler Recreational Park	COMMUNICATIONS:	
	Greensburg Park	Newspapers - Daily	Akron Beacon Journal
	Kreighbaum Park		Canton Repository
	Portage Lakes State Parks	Newspapers - Weekly	Cleveland Plain Dealer
	YMCA Camp Y-Noah		Suburbanite
	Greensburg Lions Club	Radio Stations	Green Leader
Churches - 22	Various Denominations	Television Stations	Akron/Canton/Cleveland Areas
Shopping Centers	Serviced by various shopping plazas	Cable Television	Akron/Canton/Cleveland Areas
	with numerous larger malls located		Cable One
	in the Akron and Canton areas		
Hotel - 1	Rooms - 131		
Motels - 5	Rooms - 214		



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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CITY OF GREEN

SUMMIT 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
JULY 17, 2001**