



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



## TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants on Compliance and on Internal Control Required By <i>Government Auditing Standards</i> .....	1
Schedule of Findings .....	3
Schedule of Prior Audit Findings .....	4

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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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, 1999, and have issued our report thereon dated June 16, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-20977-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 16, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 16, 2000.

City of Green  
Summit County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of management and the 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, 2000

**SCHEDULE OF FINDINGS**  
**CITY OF GREEN**  
**SUMMIT COUNTY**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 1999-20977-001**

**Noncompliance Citation**

Ohio Rev. Code Section 5705.39 requires that the total appropriations from each fund not exceed total estimated fund resources from each fund. This section also requires the City to obtain a County Auditor's certificate that total appropriations from each fund do not exceed the total official estimate or amended official estimate when amending estimated resources.

Total fund appropriations exceeded total estimated fund resources at year end as follows:

	Estimated Resources	Appropriations	Excess
Special Revenue Permissive Auto Tax Fund	\$374,472	\$700,000	(\$325,528)

Additionally, the City obtained a certificate from the County Auditor that total appropriations from each fund did not exceed the total amended certificate of estimated resources for all funds with the exception of the Special Revenue Permissive Auto Tax fund. Council should monitor appropriations compared with the City's estimated fund resources to help avoid overspending.

**CITY OF GREEN  
SUMMIT COUNTY  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

<b><u>Finding Number</u></b>	<b><u>Finding Summary</u></b>	<b><u>Fully Corrected</u></b>	<b><u>Explanation</u></b>
1998-20977-001	Expenditures in excess of appropriations for operating transfers out.	Yes	Have assured that all transfers are appropriated by Council.
1998-20977-002	Capital Projects Reserve Fund had appropriations in excess of estimated resources.	No	Will enhance controls over filing amendments with the County Budget Commission.
1998-20977-003	Year 2000 readiness	Yes	Finding is no longer valid since the City did not incur any Year 2000 related problems.



City of Green  
Ohio



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

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, 1999

**TABLE OF CONTENTS**

	<u>Page No.</u>
Title Page .....	i
Table of Contents .....	ii

**INTRODUCTORY SECTION**

Letter of Transmittal .....	vii
Certificate of Achievement .....	xiii
Organizational Chart .....	xiv
Principal Officials and Employees .....	xv

**FINANCIAL SECTION**

Report of Independent Accountants .....	1
General Purpose Financial Statements .....	3
Combined Balance Sheet - All Fund Types and Account Groups .....	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds .....	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types and Expendable Trust Funds .....	8
Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Type .....	12
Statement of Cash Flows - Proprietary Fund Type .....	13
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Proprietary Fund Type .....	14
Notes to the General Purpose Financial Statements .....	15

CITY OF GREEN, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1999

**TABLE OF CONTENTS - Continued**

**FINANCIAL SECTION - Continued**

**Page No.**

Combining and Individual Fund and Account Group  
 Statements and Schedules:

General Fund .....	35
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - General Fund .....	36
Special Revenue Funds .....	45
Combining Balance Sheet .....	46
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	52
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual :	
Street Construction, Maintenance and Repair Fund .....	58
State Highway Improvement Fund .....	60
Permissive Tax Fund .....	61
Fire/Paramedic Levy Fund .....	62
Lighting Assessment Fund .....	64
Ambulance Revenue Fund .....	65
Parks and Recreation Fund .....	66
Recycle Fund .....	68
Cemetery Fund .....	69
Green Community Telecommunications Fund .....	70
Zoning Fund .....	71
Planning Fund .....	73
Keep Green Beautiful Fund .....	75
Income Tax Fund .....	76
Total - All Special Revenue Funds .....	78

CITY OF GREEN, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1999

**TABLE OF CONTENTS - Continued**

**FINANCIAL SECTION - Continued**

	<u>Page No.</u>
Debt Service Fund .....	79
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Debt Service Fund .....	80
Capital Projects Fund .....	81
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Capital Projects Fund .....	82
Trust and Agency Funds .....	83
Combining Balance Sheet - All Fiduciary Funds .....	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	86
Statement of Changes in Assets and Liabilities - Agency Fund .....	87
General Fixed Asset Account Group .....	88
Schedule of General Fixed Assets by Source .....	89
Schedule of Changes in General Fixed Assets by Function .....	90
Schedule of General Fixed Assets by Function and Activity .....	91

**STATISTICAL TABLES**

Governmental and Expendable Trust Fund Revenues by Source and Expenditures by Function - Last Ten Years .....	94
Property Tax Levies and Collections - Real Property and Public Utility Taxes - Last Ten Years .....	96

CITY OF GREEN, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1999

**TABLE OF CONTENTS - Continued**

<b>STATISTICAL TABLES - Continued</b>	<b><u>Page No.</u></b>
Property Tax Levies and Collections - Tangible Personal Property - Last Ten Years .....	96
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	97
Construction, Bank Deposits, and Property Values - Last Ten Years .....	98
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	99
Principal Taxpayers .....	100
Special Assessment Collections - Street Lighting .....	101
Computation of Legal Debt Margin .....	101
Number of Registered Voters .....	102
1999 Demographic Statistics .....	102
Schedule of Insurance in Force .....	103
Income Tax Collections .....	103
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Government Expenditures .....	104
Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds .....	104
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita .....	105
Miscellaneous Statistics .....	106

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## Introductory Section



# CITY OF GREEN

Department of Finance  
Richardt F. Dipold, Director of Finance  
5383 Massillon Road • P.O. Box 278  
Green, Ohio 44232-0278

(330) 896-6603

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June 16, 2000

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, 1999. 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.

Green has previously prepared thirteen Comprehensive Annual Financial Reports; five as a Township, one as a Village and seven 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 1998 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.<sup>1</sup>

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<sup>1</sup>Footnotes include title of GASB Statement-i.e. "GASB Statement No. 14 Reporting Entity."



## 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 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 continues at a steady pace, with 1999 resulting in 11 commercial construction units valued at \$11.7 million and 136 residential construction units valued at \$25.5 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 and public safety projects continue to be the focus of capital investment. Three 5-ton dump trucks and a Gradall 4X4 excavator were purchased during the year at a cost of over \$370,000 to supplement existing highway maintenance equipment. A road improvement and sidewalk restoration project was completed at the intersection of Thursby Road and Greensburg Road, the location of a public elementary school, at a cost of nearly \$260,000. Building additions at the City's south service facility totaled \$126,000. Land was acquired for the extension of Graybill Road and engineering for future road improvements was designed.

For the City's Fire protection and emergency medical services, investments in communications systems totaled over \$215,000 and an ambulance was purchased at a cost of over \$159,000. Building additions to the central fire station totaled \$238,000.

Investments in infrastructure for storm water management totaled over \$558,000 during 1999 and included the projects of Arlington Knolls/Brookwood Estates Storm Sewer

Improvements, the Dewalt Drive Culvert Replacement project, Greensburg Heights Storm Sewer Improvements and the Newcomb Drive Storm Sewer Improvement project.

### **For the Future:**

Challenges relating to growth of the community are constantly being deliberated by administration and City Council. Land use issues and the adequacy of infrastructure are under debate and study. Transportation, public safety and basic utility services are the forerunners of concern.

The City is about to commence a road reconstruction project on Massillon Road estimated at a cost of nearly \$1,250,000. Land was acquired and plans are now being drawn for a satellite fire station, budgeted at \$1,174,000, enhancing public safety services to the northwest quadrant of the City. The development of Foreign Trade Zone No. 181 continues at a steady pace, with infrastructure currently being constructed for 17 industrial sites.

The City has been successfully instrumental 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 currently owned by Summit County consists of 89,783 feet of waterline serving 1,350 customers and is valued at \$2,300,000. Additionally, plans and design are currently underway for a 1 million gallon water storage tower.

## **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, 1999, and a comparison to the prior year's revenue:

<u>Revenues</u>	1999 <u>Revenues</u>	Percentage of Total <u>Revenues</u>	1998 <u>Revenues</u>	Increase (Decrease) <u>From 1998</u>
Taxes	\$8,364,121	70.4%	\$7,823,884	\$540,237
Charges for Service	215,570	1.8%	208,968	6,602
Licenses, Permits & Fees	308,607	2.6%	299,276	9,331
Intergovernmental	2,427,105	20.4%	2,004,353	422,752
Special Assessments	6,349	.1%	18,875	(12,526)
Interest Earnings	492,423	4.1%	584,419	(91,996)
Rents & Donations	21,261	.2%	14,838	6,423
All Other Revenue	<u>49,881</u>	<u>.4%</u>	<u>95,900</u>	<u>(46,019)</u>
Total Revenues	<u>\$11,885,317</u>	<u>100.0%</u>	<u>\$11,050,513</u>	<u>\$834,804</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, 1999, and a comparison to prior year's amounts:

<u>Expenditures</u>	1999 <u>Expenditures</u>	Percentage of Total <u>Expenditures</u>	1998 <u>Expenditures</u>	Increase (Decrease) <u>From 1998</u>
Security of Persons and Property	\$3,068,769	26.3%	\$2,806,403	\$262,366
Public Health Services	195,143	1.7%	191,454	3,689
Leisure Time Activities	352,367	3.0%	311,071	41,296
Community Environment	453,764	3.9%	413,776	39,988
Transportation	1,692,647	14.5%	1,364,838	327,809
General Government	1,972,936	16.9%	1,866,599	106,337
Capital Outlay	3,502,446	30.1%	4,997,291	(1,494,845)
Debt Service:				
Principal Payment	220,000	1.9%	220,000	0
Interest and Fiscal Charges	<u>194,024</u>	<u>1.7%</u>	<u>219,130</u>	<u>(25,106)</u>
Total Expenditures	<u>\$11,652,096</u>	<u>100.0%</u>	<u>\$12,390,562</u>	<u>\$(738,466)</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 1999 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 \$1,250,000 bond anticipation notes to pay the cost of improving Massillon Road and improving and extending Graybill Road. A construction contract is expected to be awarded in September 2000, with completion anticipated in the summer of 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 an 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, 1998. 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, Mary Groen, 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,



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, 1998

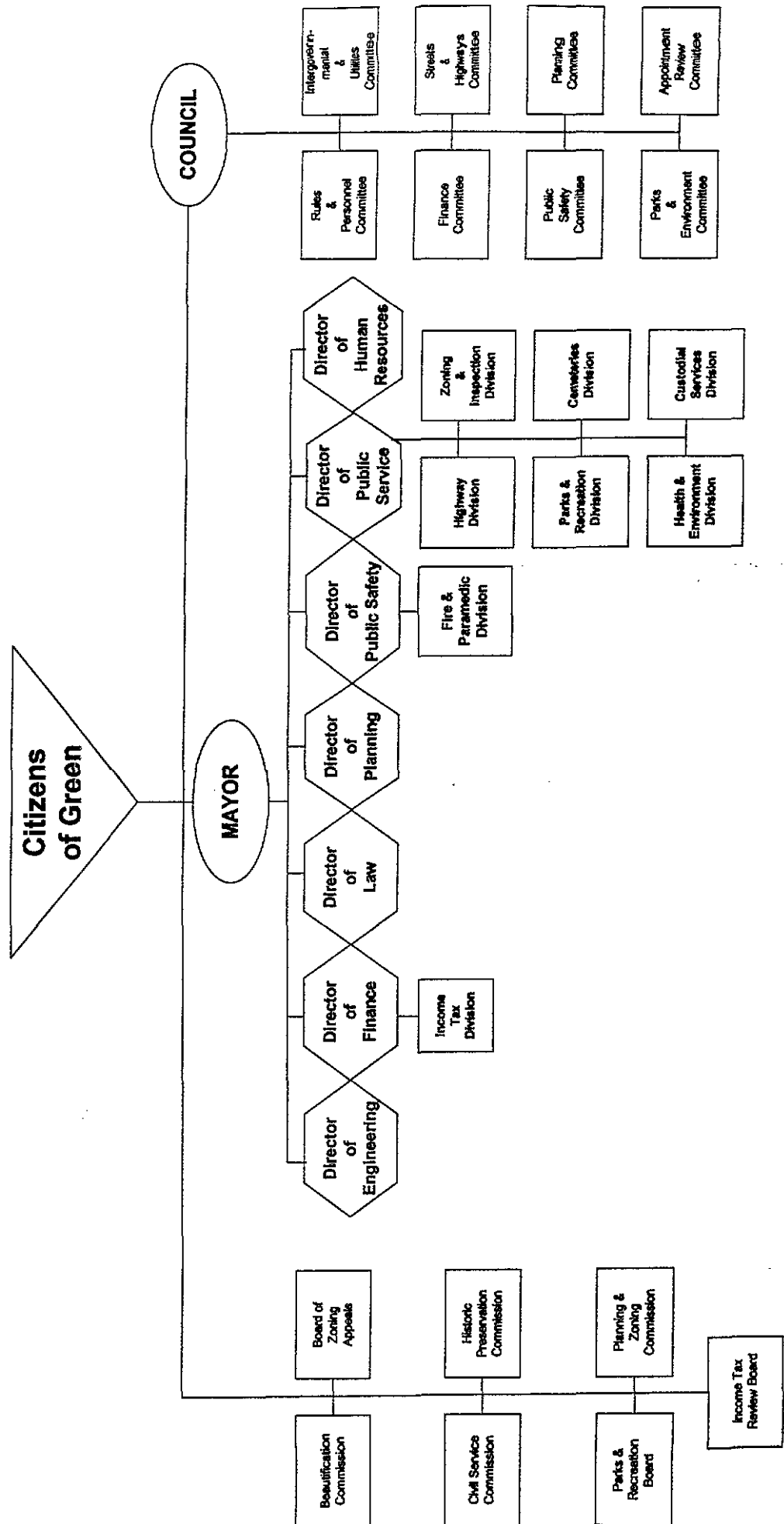
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*Cary Brubaker*  
President

*Jeffrey L. Esler*  
Executive Director

# City of Green Organizational Chart As of December 31, 1999



CITY OF GREEN, OHIO

PRINCIPAL OFFICIALS AND EMPLOYEES  
DECEMBER 31, 1999

ELECTED OFFICIALS

BRENDA FARGO, MAYOR

DAVID PLUM, PRESIDENT OF COUNCIL  
BOYD ELLIOTT, COUNCIL  
DAVID FRANCE, COUNCIL  
JOSEPH FUNAI, COUNCIL  
BETTY KONEN, COUNCIL  
CARL MICKELSON, COUNCIL  
JOSEPH SHEEHAN, COUNCIL

MOLLY KAPELUCK, CLERK OF COUNCIL

APPOINTED OFFICIALS

MARK COZY, DIRECTOR OF SERVICE  
RICHARDT F. DIPOLD, DIRECTOR OF FINANCE  
ROBERT EBERWINE, DIRECTOR OF HUMAN RESOURCES  
THOMAS MUSARRA, DIRECTOR OF LAW  
PAUL PICKETT, DIRECTOR OF ENGINEERING  
WAYNE WIETHE, DIRECTOR OF PLANNING



## CITY OF GREEN, OHIO

### EMPLOYEES

DANIEL ABRASHOFF	DAVID BAILEY, JR	GENE BEAVERS
WILLIAM BESS	ERIN BICKETT	WAYNE BOGGS
DOYLE BOHAYCHYK	SHARON BOONE	KARL BOSS
LINDA BRADLEY	GERRIE BRAND	MARLENE BRAUNLICH
MICHAEL BRINK	GARELD BRITTON, JR	EDWARD BROWN
JERRILYN BROWN	DALE BRUMBAUGH, JR	DEAN BRUMBAUGH
SAMUEL BUZEK	ROBERT CALDERONE	KARI CARNEY
JEREMY CHAMBERS	ANDREW CHATTERTON	JOHN CIC
DOUGLAS CINCURAK	BOBBY CONLEY	JUDY COPEN
MATTHEW CRADDOCK	PATRICK CUNNINGHAM	PETER DEEVERS
THOMAS DITIRRO	MARLYN EDDY	FRED ELFRINK
MICHAEL ELKINS	RUSSELL ENSIGN	TRACIE FINNEY
WENDY FOUST	JOSEPHINE FRANCE	THOMAS FRANK
STEVEN FRICK	CRAIG FRY	JEFFREY FUNAI
ROGER GALLAGHER	KRISTOPHER GENT	GREGORY GITTNER
KIM GOODHART	JEANNE GRECO	KEVIN GROEN
MARY GROEN	GERALD HALMAN	EUGENE HAMILTON
CHARLES HAMMETT	DAN HARING	MATTHEW HERTZIG
BARBARA HOLDREN	VIKKI HUEBNER	JOEY IHASZ
EDWARD JEESE	CHRISTINE JOHNSON	MICHAEL KACHURCHAK
JOHN KASTOR	DAVID KELLER	DAVID LAUBY
KRIS LEDFORD	RICHARD LEWIS	LARRY LOTT
DOUGLAS MAY	GREG MCCAMISH	RICHARD MCCLELLAN
SHELLY MCCLURE	ROBERT MCGARY	NANCY MCHALE
VICTORIA MORAN	CHARLES MORGAN	THOMAS MORGAN
BRIAN MULKEY	MICHAEL OESCH	SANDY PARISI
MICHAEL PRATT	ARTHUR PREIKSA	JENNIFER PUTT
RANDALL RAINES	JOSEPH REITER	MARK RESANOVICH
DANIEL RIEGLER	JAMES RILEY	ROSE ROWAN
DARRYL RUTH	SHARON SALEM	MATT SAMPLE
VIRGIL SCHLABACH	LESLIE SCOTT	AMY SEHM
STEVEN SHAFFER	BEVERLY SICH	JOSEPH SIMKANIN, JR
ALLAN STAAB	WILLIAM STARCHER	HOLLY THAXTON
DANIEL THOMPSON	JACK THOMPSON	PENNY TICHON
JOHN WALCH	ADAM WARREN	HAROLD WILSON
ROBERT WILT, JR	ROY WITSAMAN	RICHARD WOODS
ELIZABETH ZIMBELLO		

## Financial Section



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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, 1999, 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 generally accepted auditing standards 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.

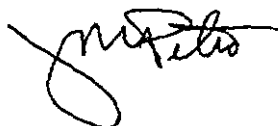
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

City of Green  
Summit County  
Report of Independent Accountants  
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2000 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.

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 introductory or statistical sections 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, 2000

## General Purpose Financial Statements

City of Green  
 Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1999

Governmental Fund Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<b>Assets and Other Debits</b>				
Equity in pooled cash and cash equivalents	\$2,318,011	\$4,581,153	\$99,253	\$1,269,633
Receivables:				
Property and other taxes	915,356	3,138,365	191,423	0
Intergovernmental	61,266	13,418	0	0
Charges for services	100	79,096	0	0
Licenses, permits & fees	22,309	26,172	0	0
Fines and forfeitures	2,924	0	0	0
Interfund	0	71,500	0	0
Supplies inventory	0	224,366	0	0
Fixed assets	0	0	0	0
Prepaid items	25,636	8,149	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
<b>Total Assets and Other Debits</b>	<u>\$3,345,602</u>	<u>\$8,142,219</u>	<u>\$290,676</u>	<u>\$1,269,633</u>
<b>Liabilities, Equity and Other Credits</b>				
Liabilities:				
Accounts payable	\$41,809	\$55,922	\$0	\$0
Accrued salaries payable	10,854	53,554	0	0
Compensated absences payable	9,739	25,061	0	0
Interfund payable	0	26,500	0	0
Deferred revenue	885,066	2,193,117	191,423	0
Intergovernmental payable	31,829	179,882	0	0
Employee benefits payable	0	0	0	0
Bonds payable	0	0	0	0
<b>Total Liabilities</b>	<u>979,297</u>	<u>2,534,036</u>	<u>191,423</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	495,317	460,866	0	260,397
Inventory	0	224,366	0	0
Prepaid items	25,636	8,149	0	0
Debt service	0	0	99,253	0
Unreserved – undesignated	1,845,352	4,914,802	0	1,009,236
<b>Total Equity and Other Credits</b>	<u>2,366,305</u>	<u>5,608,183</u>	<u>99,253</u>	<u>1,269,633</u>
<b>Total Liabilities, Equity and Other Credits</b>	<u>\$3,345,602</u>	<u>\$8,142,219</u>	<u>\$290,676</u>	<u>\$1,269,633</u>

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

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		1999 Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Internal Service	Trust and Agency			
\$248,077	\$79,610	\$0	\$0	\$8,595,737
0	0	0	0	4,245,144
0	30,099	0	0	104,783
0	0	0	0	79,196
0	0	0	0	48,481
0	0	0	0	2,924
0	0	0	0	71,500
0	0	0	0	224,366
0	0	13,982,485	0	13,982,485
0	0	0	0	33,785
0	0	0	99,253	99,253
0	0	0	4,194,945	4,194,945
<u>\$248,077</u>	<u>\$109,709</u>	<u>\$13,982,485</u>	<u>\$4,294,198</u>	<u>\$31,682,599</u>
\$0	\$9,014	\$0	\$0	\$106,745
0	0	0	0	64,408
0	0	0	359,198	393,998
0	45,000	0	0	71,500
0	0	0	0	3,269,606
0	0	0	0	211,711
78,758	0	0	0	78,758
0	0	0	3,935,000	3,935,000
<u>78,758</u>	<u>54,014</u>	<u>0</u>	<u>4,294,198</u>	<u>8,131,726</u>
0	0	13,982,485	0	13,982,485
169,319	0	0	0	169,319
0	365	0	0	1,216,945
0	0	0	0	224,366
0	0	0	0	33,785
0	0	0	0	99,253
0	55,330	0	0	7,824,720
<u>169,319</u>	<u>55,695</u>	<u>13,982,485</u>	<u>0</u>	<u>23,550,873</u>
<u>\$248,077</u>	<u>\$109,709</u>	<u>\$13,982,485</u>	<u>\$4,294,198</u>	<u>\$31,682,599</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, 1999

	Governmental Fund Types	
	General	Special Revenue
<b>Revenues:</b>		
Taxes	\$860,943	\$7,286,477
Charges for services	20,040	195,530
Licenses, permits and fees	99,755	208,852
Intergovernmental	1,419,144	999,332
Special assessments	0	6,349
Interest earnings	492,423	0
Rents and donations	0	10,431
All other revenue	45,863	4,017
<b>Total Revenues</b>	<b>2,938,168</b>	<b>8,710,988</b>
<b>Expenditures:</b>		
Current operation:		
<i>Security of persons and property</i>	555,478	2,513,291
Public health services	153,677	41,466
Leisure time activities	0	352,367
Community environment	0	453,764
Transportation	0	1,692,647
General government	1,790,109	171,679
Capital outlay	1,008,448	2,306,039
Debt service:		
Principal payment	0	0
Interest and fiscal charges	0	0
<b>Total Expenditures</b>	<b>3,507,712</b>	<b>7,531,253</b>
<b>Revenues Over (Under) Expenditures</b>	(569,544)	1,179,735
<b>Other Financing Sources (Uses)</b>		
Operating advances - in	0	26,500
Operating advances - out	0	(71,500)
Operating transfers - in	540,000	4,352,363
Operating transfers - out	0	(5,546,997)
<b>Total Other Financing Sources (Uses)</b>	<b>540,000</b>	<b>(1,239,634)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	(29,544)	(59,899)
<b>Fund Balance at Beginning of Year</b>	2,395,849	5,614,100
Increase in Reserve for Inventory	0	53,982
<b>Fund Balance at End of Year</b>	<b>\$2,366,305</b>	<b>\$5,608,183</b>

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



Governmental Fund Types		Fiduciary Fund Type	1999 Totals
Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
\$216,701	\$0	\$0	\$8,364,121
0	0	0	215,570
0	0	0	308,607
8,629	0	0	2,427,105
0	0	0	6,349
0	0	0	492,423
0	0	10,830	21,261
1	0	0	49,881
<u>225,331</u>	<u>0</u>	<u>10,830</u>	<u>11,885,317</u>
0	0	0	3,068,769
0	0	0	195,143
0	0	0	352,367
0	0	0	453,764
0	0	0	1,692,647
1,148	0	10,000	1,972,936
0	187,959	0	3,502,446
220,000	0	0	220,000
194,024	0	0	194,024
<u>415,172</u>	<u>187,959</u>	<u>10,000</u>	<u>11,652,096</u>
(189,841)	(187,959)	830	233,221
0	0	0	26,500
0	0	0	(71,500)
219,634	435,000	0	5,546,997
0	0	0	(5,546,997)
<u>219,634</u>	<u>435,000</u>	<u>0</u>	<u>(45,000)</u>
29,793	247,041	830	188,221
69,460	1,022,592	13,703	9,115,704
0	0	0	53,982
<u>\$99,253</u>	<u>\$1,269,633</u>	<u>\$14,533</u>	<u>\$9,357,907</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, 1999  
 (Budgetary Basis)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 713,856	\$ 757,703	\$ 43,847
Charges for services	13,748	20,040	6,292
Licenses, permits and fees	98,705	117,609	18,904
Fines and forfeitures	3,500	766	(2,734)
Intergovernmental	1,018,116	1,430,829	412,713
Special assessments	0	0	0
Interest earnings	390,000	504,689	114,689
Rents and donations	0	0	0
All other revenue	5,000	46,998	41,998
<b>Total Revenues</b>	<b>2,242,925</b>	<b>2,878,634</b>	<b>635,709</b>
<b>Expenditures:</b>			
<b>Current Operation:</b>			
Security of persons and property	610,074	555,478	54,596
Public health services	153,877	153,877	0
Leisure time activities	0	0	0
Community environment	0	0	0
Transportation	0	0	0
General government	2,429,415	1,718,282	711,133
Capital outlay	894,507	669,721	224,786
<b>Debt Service:</b>			
Principal payment	0	0	0
Interest and fiscal charges	0	0	0
<b>Total Expenditures</b>	<b>4,087,673</b>	<b>3,097,158</b>	<b>990,515</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,844,748)</b>	<b>(218,524)</b>	<b>1,626,224</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	1,080,000	540,000	(540,000)
Operating transfers - out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,080,000</b>	<b>540,000</b>	<b>(540,000)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(764,748)</b>	<b>321,476</b>	<b>1,086,224</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,486,468</b>	<b>1,486,468</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$ 721,720</b>	<b>\$ 1,807,944</b>	<b>\$ 1,086,224</b>

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

Special Revenue Funds

Budget	Actual	Variance Favorable (Unfavorable)
\$ 6,619,118	\$ 7,082,730	\$ 463,612
175,600	191,020	15,420
188,700	182,823	(5,877)
0	0	0
903,913	1,022,518	118,605
43,475	6,349	(37,126)
0	0	0
11,400	10,981	(419)
23,650	4,873	(18,777)
<u>7,965,856</u>	<u>8,501,294</u>	<u>535,438</u>
2,606,575	2,525,127	81,448
49,042	44,207	4,835
361,948	323,423	38,525
598,738	441,501	157,237
2,912,942	1,698,991	1,213,951
369,362	284,639	84,723
2,715,312	1,763,095	952,217
0	0	0
0	0	0
<u>9,613,919</u>	<u>7,080,983</u>	<u>2,532,936</u>
(1,648,063)	1,420,311	3,068,374
0	26,500	26,500
(71,500)	(71,500)	0
4,328,700	4,352,363	23,663
(5,546,997)	(5,546,997)	0
<u>(1,289,797)</u>	<u>(1,239,634)</u>	<u>50,163</u>
(2,937,860)	180,677	3,118,537
3,946,245	3,946,245	0
<u>\$ 1,008,385</u>	<u>\$ 4,126,922</u>	<u>\$ 3,118,537</u>

Debt Service Fund

Budget	Actual	Variance Favorable (Unfavorable)
\$ 197,639	\$ 216,702	\$ 19,063
0	0	0
0	0	0
0	0	0
23,736	8,629	(15,107)
0	0	0
0	0	0
0	0	0
0	0	0
<u>221,375</u>	<u>225,331</u>	<u>3,956</u>
0	0	0
0	0	0
0	0	0
0	0	0
1,450	1,148	302
0	0	0
220,000	220,000	0
194,024	194,024	0
<u>415,474</u>	<u>415,172</u>	<u>302</u>
(194,099)	(189,841)	4,258
0	0	0
0	0	0
439,268	219,634	(219,634)
0	0	0
<u>439,268</u>	<u>219,634</u>	<u>(219,634)</u>
245,169	29,793	(215,376)
69,460	69,460	0
<u>\$ 314,629</u>	<u>\$ 99,253</u>	<u>\$ (215,376)</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, 1999  
 (Budgetary Basis)

	Capital Projects Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
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 revenue	0	0	0
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Current Operation:</b>			
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	468,620	100,740	367,880
<b>Debt Service:</b>			
Principal payment	0	0	0
Interest and fiscal charges	0	0	0
<b>Total Expenditures</b>	<u>468,620</u>	<u>100,740</u>	<u>367,880</u>
<b>Revenues Over (Under) Expenditures</b>	(468,620)	(100,740)	367,880
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	135,000	435,000	300,000
Operating transfers - out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>135,000</u>	<u>435,000</u>	<u>300,000</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	(333,620)	334,260	667,880
<b>Fund Balance at Beginning of Year</b>	<u>674,976</u>	<u>674,976</u>	<u>0</u>
<b>Fund Balance at End of Year</b>	<u>\$ 341,356</u>	<u>\$ 1,009,236</u>	<u>\$ 667,880</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	0	0
0	830	830
10,000	10,000	0
<u>10,000</u>	<u>10,830</u>	<u>830</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
15,365	10,365	5,000
0	0	0
0	0	0
0	0	0
<u>15,365</u>	<u>10,365</u>	<u>5,000</u>
(5,365)	465	5,830
0	0	0
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
(5,365)	465	5,830
13,703	13,703	0
<u>\$ 8,338</u>	<u>\$ 14,168</u>	<u>\$ 5,830</u>

City of Green, Ohio  
Statement of Revenues, Expenses and Changes  
in Retained Earnings - Proprietary Fund Type  
For the Year Ended December 31, 1999

	<u>Internal Service Fund</u>
<b>Operating Revenues:</b>	
Charges for services	\$484,650
Other	<u>67,306</u>
Total Operating Revenues	<u>551,956</u>
<b>Operating Expenses:</b>	
Employee medical benefits	<u>622,485</u>
<b>Operating Loss</b>	<b>(70,529)</b>
Retained Earnings at Beginning of Year	<u>239,848</u>
Retained Earnings at End of Year	<u><b>\$169,319</b></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, 1999

	<u>Internal Service Fund</u>
<b>Cash Flows from Operating Activities:</b>	
Operating Loss	(\$70,529)
Adjustments to reconcile operating (loss) to net cash provided by operating activities	
Change in liabilities that increase cash flow from operations:	
<i>Employee benefits payable</i>	<u>14,271</u>
<b>Decrease in Cash and Cash Equivalents</b>	<b>(56,258)</b>
Cash at Beginning of Year	<u>304,335</u>
Cash at End of Year	<u><u>\$248,077</u></u>

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, 1999  
 (Budgetary Basis)

	<u>Self-Insured Health Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for services	\$ 316,500	\$ 484,650	\$ 168,150
All other revenue	<u>33,500</u>	<u>67,306</u>	<u>33,806</u>
<b>Total Revenues</b>	<u>350,000</u>	<u>551,956</u>	<u>201,956</u>
<b>Expenditures:</b>			
Current operation:			
General government:			
Employee medical benefits	<u>590,000</u>	<u>608,214</u>	<u>(18,214)</u>
<b>Total Expenditures</b>	<u>590,000</u>	<u>608,214</u>	<u>(18,214)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(240,000)</b>	<b>(56,258)</b>	<b>183,742</b>
<b>Fund Balance at Beginning of Year</b>	<u>304,335</u>	<u>304,335</u>	<u>0</u>
<b>Fund Balance at End of Year</b>	<u><b>\$ 64,335</b></u>	<u><b>\$ 248,077</b></u>	<u><b>\$ 183,742</b></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, 1999

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, 1999

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 Government 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.

City of Green, Ohio  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. FUND ACCOUNTING - Continued

Account Groups

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

*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, 1999, 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, 1999

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 primary 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 1999.

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, 1999

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 1999, investments were limited to federal agency securities 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 1999. 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, 1999.

City of Green, Ohio  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1999

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, 1999

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. At year end, certain budget to actual statements are not presented; therefore, advances-in and advances-out do not balance on a budget basis.

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 statues 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, 1999

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;
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, 1999

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, 1999, the carrying amount of the City's deposits was \$1,850,871, and the bank balance was \$2,110,616. Of the bank balance, \$110,616 was covered by federal depository insurance, \$2,000,000 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 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, 1999

NOTE B - DEPOSITS AND INVESTMENTS - Continued

Investments - Continued

	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
<u>Categorized Investments</u>			
Investment Sweep Account			
– U.S. Government			
Agency Obligations	\$415,000	\$415,000	\$429,422
<u>Mutual Fund</u>			
– U.S. Government			
Agency Obligations	510,956	510,956	510,956
Federal National Mortgage			
Association Obligation	<u>1,574,543</u>	<u>1,574,543</u>	<u>1,495,175</u>
Total Categorized Investments	<u>\$2,500,499</u>	<u>2,500,499</u>	<u>2,435,553</u>
<u>Non-categorized Investments</u>			
State Treasury Asset Reserve		<u>4,244,367</u>	<u>4,244,367</u>
Total Investments		<u>\$6,744,866</u>	<u>\$6,679,920</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	\$8,595,737	\$0
Investments:		
Investment Sweep Account	(415,000)	415,000
Mutual Fund	(510,956)	510,956
FNMA Obligations	(1,574,543)	1,574,543
State Treasury Asset Reserve	<u>(4,244,367)</u>	<u>4,244,367</u>
GASB Statement No. 3	<u>\$1,850,871</u>	<u>\$6,744,866</u>

City of Green, Ohio  
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
 December 31, 1999

NOTE C - COMPLIANCE AND ACCOUNTABILITY

Appropriations in Excess of Estimated Resources

At December 31, 1999, the following funds had appropriations in excess of estimated resources:

Fund Type / Fund	Amount
Special Revenue:	
State Highway Improvement	\$4,783
Permissive Tax Fund	\$325,528

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 on assessed values during and 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, 1999, was \$7.40 per \$1,000 of assessed value.

The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real and Public Utility	\$409,436,710
Tangible Personal Property	<u>45,249,218</u>
Total	<u>\$454,685,928</u>

City of Green, Ohio  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
 December 31, 1999

**NOTE E - RECEIVABLES**

Receivables at December 31, 1999, 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	\$ 61,266
Special Revenue Funds:	
Street Construction, Maintenance and Repair	8,977
State Highway Improvement	728
Permissive Tax	3,713
Agency Funds:	
Water Pass-thru	<u>30,099</u>
Total	<u>\$104,783</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</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>December 31</u>
Land and Improvements	\$3,436,610	\$ 406,418	\$ 0	\$ 189,895	\$4,032,923
Buildings and Improvements	2,393,088	154,862	0	22,928	2,570,898
Equipment	2,752,658	804,482	80,893	0	3,476,247
Vehicles	2,972,480	438,687	0	0	3,411,167
Construction in Progress	<u>228,151</u>	<u>475,922</u>	<u>0</u>	<u>(212,823)</u>	<u>491,250</u>
Total	<u>\$11,782,987</u>	<u>\$2,280,391</u>	<u>\$80,893</u>	<u>\$ 0</u>	<u>\$13,982,485</u>

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 transfers from construction in progress represents the completion of the South Service Facility addition and Kreighbaum Park land improvements. The additions to construction in progress are represented in the following table:

City of Green, Ohio  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
 December 31, 1999

**NOTE F - FIXED ASSETS** (continued)

<u>Project Name</u>	<u>Total Contract Amount</u>	<u>Date Awarded</u>	<u>Completed as of 12/31/99</u>	<u>Remaining Contract Commitment</u>
Town Park Center	\$332,820	May 21, 1999	\$218,313	\$114,507
Fire Station/North Administration Addition	262,582	July 29, 1998	237,516	25,066
Boettler Park School House	35,715	December 29, 1998	<u>20,093</u>	<u>15,622</u>
			<u>\$475,922</u>	<u>\$155,195</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 historic cost information.

The claims liability of \$78,758 reported in the fund at December 31, 1999, 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 1999 and 1998 were:

City of Green, Ohio  
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
 December 31, 1999

NOTE G - RISK FINANCING ACTIVITIES - Continued

	<u>Balance at January 1</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31</u>
1999	\$64,487	\$636,756	\$622,485	\$78,758
1998	59,714	355,292	350,519	64,487

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, 1999 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	\$ 4,155,000	\$ 0	\$ 220,000	\$ 3,935,000
<u>Other General Obligations</u>				
Compensated Absences	<u>320,210</u>	<u>297,727</u>	<u>258,739</u>	<u>359,198</u>
Total General Long-Term Obligations Account Group	<u>\$ 4,475,210</u>	<u>\$ 297,727</u>	<u>\$ 478,739</u>	<u>\$ 4,294,198</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, 1999 follows:

City of Green, Ohio  
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
 December 31, 1999

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

General Long-Term Obligations Account Group:

	<u>General Obligation Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$220,000	\$185,224	\$405,224
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
Thereafter	<u>2,835,000</u>	<u>987,180</u>	<u>3,822,180</u>
Totals	<u>\$3,935,000</u>	<u>\$1,821,010</u>	<u>\$5,756,010</u>

The City's overall and unvoted legal debt margins were \$48,657,442 and \$23,660,685, respectively, at December 31, 1999. All bonds are backed by the full faith and credit of the City.

NOTE I - COMPENSATED ABSENCES

The City has recorded an estimated long-term liability of \$359,198 for severance pay and sick leave payable at December 31, 1999. 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 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 1999, employees received \$258,739 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.

City of Green, Ohio  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
 December 31, 1999

**NOTE I - COMPENSATED ABSENCES - Continued**

The following changes in compensated absences occurred during the year ended December 31, 1999, 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	\$320,210	\$297,727	\$258,739	\$359,198

**NOTE J - 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 1999, the following transfers between funds were authorized:

<u>Fund</u>	<u>Transfers Out</u>	<u>Fund</u>	<u>Transfers In</u>
Parks and Recreation	\$219,634	Debt Service	\$219,634
Income Tax	540,000	General Fund	540,000
Income Tax	1,933,000	Street Construction	1,933,000
Income Tax	1,600,000	Fire/Paramedic Levy	1,600,000
Income Tax	522,963	Parks and Recreation	522,963
Income Tax	104,400	Zoning	104,400
Income Tax	192,000	Planning	192,000
Income Tax	<u>435,000</u>	Capital Projects Reserve	<u>435,000</u>
	<u>\$5,546,997</u>		<u>\$5,546,997</u>
	<u>Advance Out</u>		<u>Advance In</u>
Income Tax	<u>\$71,500</u>	Lighting Assessment	<u>\$26,500</u>

The above schedule does not agree with the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds in the general purpose financial statements due to the exclusion of the Water Pass-Thru Agency Fund on said statement.

**NOTE K - 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 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). 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, 1999, were \$2,052,218 and \$1,318,686, respectively. The City's total payroll for 1999 was \$3,372,810.



City of Green, Ohio  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1999

NOTE K - DEFINED BENEFIT RETIREMENT PLANS - Continued

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. Authority to establish and amend benefits is provided by Ohio Revised Code Chapter 145. The PERS 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 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. The employee contribution rate was 8.5% for 1999. The 1999 employer contribution rate was 13.55% of covered payroll; 5.11% was the portion used to fund post-retirement health care benefits. The City's total contributions to PERS for pension benefits (excluding the amount relating to post-retirement benefits) for the years ended December 31, 1999, 1998 and 1997 were \$348,691, \$319,133, and \$240,162, respectively, equal to the required contributions for each year.

Benefits fully vest upon reaching 5 years of service and are established by state statute. Employees may retire at any age with 30 years of service, at age 60 with a minimum of 5 years of credited service, and at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65 receive reduced retirement benefits. Eligible employees are entitled to a retirement benefit, payable monthly for life, equal to 2.1% of their final average salary for each year of credited service up to 30 years. Final average salary is the employee's average salary over the highest 3 years of earnings.

3. OHIO POLICE AND FIRE PENSION FUND

All the City's full-time fire/paramedic personnel participate in 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, 1999, 1998 and 1997 were \$448,353, \$412,042, and \$362,547, respectively, equal to the required contributions for each year.

NOTE L - POST-RETIREMENT HEALTH CARE

1. PUBLIC EMPLOYEES RETIREMENT SYSTEM

Public Employees Retirement System of Ohio (PERS) provides post-retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Post-employment

City of Green, Ohio  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1999

NOTE L - POST-RETIREMENT HEALTH CARE - Continued

1. PUBLIC EMPLOYEES RETIREMENT SYSTEM - Continued

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 statutory authority for employer contributions. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.2% was the portion that was used to fund post-retirement health care for the year 1999.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to PERS. Health care funding and accounting are on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings there on. 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. State-wide expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062 Statewide.

2. OHIO POLICE AND FIRE PENSION FUND

The Ohio Police and Fire Pension Fund (OP&F) provides post-retirement health care coverage to any person who received 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 cost paid from the funds of the Police and Fire Pension Fund shall be included in the employer's contribution rate. The total paramedic/ firefighter employer contribution rate is 24% of covered payroll. The Ohio Revised Code provides the statutory authority allowing OP&F's 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. Currently, 7% of covered payroll, the Board-defined allocation, is used to pay retiree health care expenses. 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.

A portion of each employer's contribution to the fund is set aside for the funding of this post-retirement health care. Of the \$448,353 Statutory Employer contribution to OP&F, \$130,919 was set aside for the post-retirement health care funding. The number of participants eligible to receive health care benefits as of December 31, 1998, (the latest information available) was 11,424 for police and 9,186 for firefighters. The Fund's total health care expense for the year ended December 31, 1998, (the latest information available) was \$78,596,790, which was net of member contributions of \$5,331,515.

NOTE M - 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 A4 is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

City of Green, Ohio  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
 December 31, 1999

**NOTE M - BUDGETARY BASIS OF ACCOUNTING - Continued**

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:

Excess (Deficiency) of Revenues and Other Financing Sources  
 Over (Under) Expenditures and Other Financing Uses

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
Budget Basis	\$321,476	\$180,677	\$29,792	\$334,260	\$ 465
Adjustments:					
Revenue Accruals	59,534	209,694	1	0	0
Expenditure Accruals	<u>(410,554)</u>	<u>(450,270)</u>	<u>0</u>	<u>(87,219)</u>	<u>365</u>
GAAP Basis	<u>\$(29,544)</u>	<u>\$(59,899)</u>	<u>\$29,793</u>	<u>\$247,041</u>	<u>\$830</u>

During 1998, \$17,479 was encumbered for road improvements in the Special Revenue Foreign Trade Zone Fund. At December 31, 1998, the Foreign Trade Zone Fund had an ending fund balance of \$17,479. During 1999 the City paid for the road improvement but was not required to re-appropriate for the expenditure. Therefore, since the Foreign Trade Zone Fund had no activity during 1999, a Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual was not presented in the combining schedule for Special Revenue Funds.

**NOTE N - 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 1999 was \$555,478. The total contract cost for 2000 will be \$583,251. Both parties to the contract have the option to terminate upon one-year written notice to the other.

**NOTE Q - 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.

City of Green, Ohio  
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS  
December 31, 1999

NOTE P - SUBSEQUENT EVENTS

On April 25, 2000, City Council adopted Resolution No. 00-R24 authorizing an agreement with Summit County, Ohio, to purchase the water system located within the City and further authorizing the City to enter into an agreement with Consumers Ohio Water Company (COWC) to sell portions of the water system to COWC. The water distribution system consists of 89,783 feet of waterline serving 1,350 customers and is valued at \$2,300,000.

On June 13, 2000, Green City Council adopted Ordinance 2000-9 providing for the issuance and sale of \$1,250,000 of bond anticipation notes to pay costs of improving Massillon Road and improving and extending Graybill Road. The project will construct and/or reconstruct approximately one-half mile of roadway.

**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, 1999  
(Budgetary Basis)

General Fund

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
General property tax	\$ 638,233	\$ 663,860	\$ 25,627
Tangible personal property tax	75,623	93,843	18,220
Total Taxes	<u>713,856</u>	<u>757,703</u>	<u>43,847</u>
Charges for services:			
800 MHz Radio contracts	13,748	20,040	6,292
Total Charges for services	<u>13,748</u>	<u>20,040</u>	<u>6,292</u>
Licenses, permits & fees:			
Franchise fee	72,000	86,981	14,981
Well production	700	214	(486)
Liquor permit fees	25,000	28,594	3,594
Alarm permit fees	1,005	1,820	815
Total Licenses, permits & fees	<u>98,705</u>	<u>117,609</u>	<u>18,904</u>
Fines and forfeitures:			
Fines	3,500	766	(2,734)
Intergovernmental:			
Local government	667,380	792,712	125,332
Local government revenue assistance	82,898	86,061	3,163
Estate tax	100,000	159,208	59,208
Cigarette tax	500	480	(20)
Hotel/motel tax	70,000	72,951	2,951
State funds - grants	0	219,050	219,050
Homestead & rollback tax	97,338	100,367	3,029
Total Intergovernmental	<u>1,018,116</u>	<u>1,430,829</u>	<u>412,713</u>
Interest earnings	390,000	504,689	114,689
All other revenue	5,000	46,998	41,998
Total Revenues	<u>2,242,925</u>	<u>2,878,634</u>	<u>635,709</u>
<b>EXPENDITURES:</b>			
Current operation:			
Security of Persons and Property:			
Repairs/maintenance	2,000	0	2,000
Sheriff contract	605,074	555,478	49,596
Drug rehabilitation program	3,000	0	3,000
Total Security of Persons and Property	<u>610,074</u>	<u>555,478</u>	<u>54,596</u>

(continued)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year December 31, 1999  
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Public Health Services:			
Health contract	\$ 153,677	\$ 153,677	\$ 0
General Government:			
City Council:			
Salaries - council	36,000	35,695	305
Clerk of council salary	28,086	28,086	0
P.E.R.S.	8,525	8,525	0
Medicare tax	924	924	0
Awards	500	397	103
Medical insurance	5,400	5,400	0
Workers' compensation	1,353	1,158	195
Contracted services	17,500	9,191	8,309
Public awareness	750	622	128
Travel expense	1,000	382	618
Meeting expense	2,500	583	1,917
Postage	350	160	190
Advertising	15,000	12,978	2,022
Publication fees	1,000	48	952
Printing/binding	1,300	539	761
Office supplies	2,000	594	1,406
Membership dues	1,500	1,349	151
Fidelity bonds	400	50	350
Total Council	124,088	106,681	17,407
Mayor:			
Mayor salary	25,000	25,000	0
Clerical	33,190	33,081	109
P.E.R.S.	7,859	7,859	0
Medicare tax	849	849	0
Tuition	0	0	0
Employee service recognition	2,000	1,943	57
Training	1,000	399	601
Medical insurance	5,400	5,400	0
Workers' compensation	1,376	1,376	0
Contracted services	10,000	0	10,000
Public awareness/relations info	30,000	9,658	20,342
Repairs/maintenance	500	(381)	881
Travel expense	500	228	272
Meeting expense	1,000	298	702
Telephone/pager	280	241	39

(continued)



City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - General Fund  
 For the Year December 31, 1999  
 (Budgetary Basis)

		General Fund (Continued)		Variance Favorable (Unfavorable)
		Budget	Actual	
EXPENDITURES: (continued)				
Mayor: (continued)				
Postage		\$ 500	\$ 82	\$ 418
Publication fees		4,000	2,001	1,999
Printing/binding		2,000	853	1,147
Office supplies		3,000	1,720	1,280
Fuel		100	0	100
Membership dues		2,500	1,038	1,462
Fidelity bonds		200	100	100
Other		5,000	4,008	992
	<b>Total Mayor</b>	136,254	95,753	40,501
Finance:				
Finance director salary		51,690	51,665	25
Assistant salary		30,502	29,339	1,163
Secretary salary		22,897	22,264	633
Clerk		44,842	42,159	2,683
P.E.R.S.		19,610	19,610	0
Medicare tax		2,187	2,109	78
Tuition		0	0	0
Training		2,500	2,301	199
Medical insurance		27,000	27,000	0
Workers' compensation		2,928	2,928	0
Contracted services		2,200	775	1,425
Repairs/maintenance		8,000	4,449	3,551
Travel expense		1,809	1,804	5
Meeting expense		2,100	1,588	512
Telephone/pager		300	87	213
Postage		1,700	1,700	0
Advertising		500	364	136
Publication fees		1,300	821	479
Printing/binding		8,000	3,833	4,167
Office supplies		3,750	3,150	600
Membership dues		770	720	50
Fidelity bonds		625	625	0
	<b>Total Finance</b>	235,210	219,291	15,919
Law Department:				
Law director salary		53,607	53,607	0
Clerical		8,000	81	7,919
Secretary		26,137	26,124	13
P.E.R.S.		10,519	10,519	0
Medicare tax		1,244	1,161	83

(continued)

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - General Fund  
 For the Year December 31, 1999  
 (Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES: (continued)</b>			
<b>Law Department: (continued)</b>			
Medical insurance	\$ 10,800	\$ 10,800	\$ 0
Workers' compensation	1,557	1,557	0
Copier lease	2,600	2,542	58
Legal services	60,000	43,532	16,468
Travel expense	2,500	191	2,309
Meeting expense	2,500	680	1,820
Pager fees	160	87	73
Publication fees	4,000	3,458	542
Office supplies	2,500	1,729	771
Membership dues	650	183	467
Court cost	1,500	769	731
Liability loss account	10,000	2,594	7,406
Total Law Department	198,274	159,614	38,660
<b>Service Department:</b>			
Service director salary	46,764	40,850	5,914
Clerical	22,819	22,819	0
P.E.R.S.	8,107	8,107	0
Medicare tax	1,009	908	101
Training	1,200	626	574
Medical insurance	8,550	8,550	0
Workers' compensation	960	960	0
Contracted services	15,450	13,851	1,599
Travel expenses	1,545	969	576
Meeting expenses	3,090	2,950	140
Telephone/pager	2,575	704	1,871
Advertising	5,150	1,802	3,348
Printing/binding	4,120	203	3,917
Office supplies	4,120	2,047	2,073
Emergency contingency	40,000	0	40,000
Motor vehicle supplies/repairs	5,150	340	4,810
Fidelity bonds	50	50	0
Total Service Department	170,659	105,736	64,923
<b>Civil Service Commission:</b>			
Salaries-secretary	6,000	4,677	1,323
P.E.R.S.	590	590	0
Medicare	87	63	24
Workers' compensation	93	93	0
Testing	20,000	3,781	16,219
Post medical testing	7,000	0	7,000
Travel expenses	500	0	500
Meeting expense	500	40	460
Postage	500	0	500

(continued)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year December 31, 1999  
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Civil Service Commission: (continued)			
Advertising	\$ 16,000	\$ 7,941	\$ 8,059
Publication fees	1,000	0	1,000
Printing/binding	2,000	399	1,601
Office supplies	500	176	324
Other	500	0	500
Total Civil Service Commission	55,270	17,760	37,510
Human Resources:			
Director salaries	49,446	49,424	22
Salaries-secretary	32,920	26,823	6,097
P.E.R.S.	9,997	9,997	0
Medicare	1,195	1,124	71
Tuition	10,000	1,532	8,468
Training	500	0	500
Medical	10,800	10,800	0
Workers' compensation	770	770	0
Omnibus transportation act com	5,000	1,747	3,253
Labor relations services	2,500	728	1,772
Contracted services	7,400	1,830	5,570
Employment activities	2,000	1,988	12
Professional training	5,000	800	4,200
Employee relations services	5,000	550	4,450
Travel expense	1,000	137	863
Meeting expense	2,000	1,314	686
Pagers	90	87	3
Postage	500	0	500
Advertising	3,000	2,627	373
Publication fees	1,000	645	355
Printing/binding	1,250	1,102	148
Office supplies	2,000	1,349	651
Membership dues	600	180	420
Fidelity bonds	100	100	0
Other	1,500	472	1,028
Total Human Resources	155,568	116,126	39,442
Other:			
Imaging services-records	25,000	108	24,892
Contracted services	20,000	2,747	17,253
OSHA implementation	20,000	2,341	17,659
Animal control	3,000	1,554	1,446
Oriana house incarceration	15,000	7,595	7,405
Rape victim medical	8,000	5,912	2,088

(continued)

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - General Fund  
 For the Year December 31, 1999  
 (Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Other: (continued)			
Public defender	\$ 5,000	\$ 280	\$ 4,720
Indigent burial	500	0	500
Repairs/maintenance	5,000	3,613	1,387
American Legion Post #436	500	500	0
Membership dues	3,200	2,803	397
Area agency on aging	2,500	2,500	0
Audit charges	22,600	21,974	626
Solid waste	1,000	0	1,000
Auditor & treasurer fees	15,000	14,003	997
Election expense	13,250	1,062	12,188
Delinquent tax advertising	150	148	2
Bank charges	10,600	8,407	2,193
Other	30,000	27,515	2,485
Emergency management agency	7,000	6,137	863
Liability insurance	78,000	77,531	469
Meeting clearing account	0	0	0
Total Other	285,300	186,730	98,570
Other-Computer Network Service:			
Training	8,000	4,833	3,167
Contracted services	32,000	17,550	14,450
Internet service provider	4,243	3,353	890
Repairs & maintenance	27,500	1,440	26,060
Other	1,000	35	965
Telephone services	6,000	496	5,504
Total Other-Computer Network Service	78,743	27,707	51,036
Historical Preservation Commission:			
Salary-clerical	1,000	473	527
Contracted services	23,500	9,565	13,935
Travel expenses	1,000	1,000	0
Meeting expenses	400	370	30
Postage	250	0	250
Advertising	250	0	250
Publication fees	500	0	500
Office supplies	250	0	250
Membership dues	500	150	350
Other/incidentals	100	0	100
Total Historical Preservation Commission	27,750	11,558	16,192
Engineering:			
Salary-engineer	48,381	48,357	24

(continued)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year December 31, 1999  
(Budgetary Basis)

General Fund  
(Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES: (continued)</b>			
<b>Engineering: (continued)</b>			
Technical staff	\$ 10,685	\$ 9,158	\$ 1,527
Secretary	22,034	21,180	854
P.E.R.S.	9,588	9,588	0
Medicare	1,174	1,141	33
Tuition reimbursement	2,000	89	1,911
Medical insurance	11,250	11,250	0
Workers' compensation	1,379	1,379	0
Contracted engineering	351,500	242,331	109,169
Repairs/maintenance to equipment	1,500	265	1,235
Travel expenses	2,500	(47)	2,547
Meeting expenses	2,500	320	2,180
Pager/communications	500	87	413
Postage	1,200	171	1,029
Advertising	15,000	3,844	11,156
Subscriptions & publications	500	488	12
Incidentals	1,000	290	710
Printing/binding	8,000	1,542	6,458
Other	300	0	300
Office supplies	2,500	1,854	646
General supplies	1,000	948	52
Repairs/motor vehicle(s)	2,000	600	1,400
Fuel	1,000	187	813
Membership dues	1,000	186	814
Fidelity bonds	200	0	200
Total Engineering	498,691	355,208	143,483
<b>Lands &amp; Buildings:</b>			
Maintenance salary	49,413	35,497	13,916
P.E.R.S.	4,955	4,955	0
Medicare	717	515	202
Uniforms	1,000	364	636
Training	1,560	751	809
Medical insurance	5,400	5,400	0
Workers' compensation	577	577	0
Vehicle repairs/maintenance	2,575	615	1,960
Telephone/pager	360	87	273
Supplies-tools	13,173	5,083	8,090
General supplies	6,180	2,528	3,652
Parts & repairs	5,253	3,208	2,045
Fuel	5,150	1,052	4,098
Total Lands & Buildings	96,313	60,632	35,681

(continued)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year December 31, 1999  
(Budgetary Basis)

General Fund (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Administration Building:			
Cleaning	\$ 5,000	\$ 4,485	\$ 515
Repairs/maintenance	73,147	51,059	22,088
Garbage removal	2,500	1,037	1,463
Telephone/pager	22,900	21,349	1,551
Electricity	23,500	20,578	2,922
Water/sewer	6,000	2,154	3,846
Gas utility	8,500	4,531	3,969
General supplies	8,000	4,963	3,037
Total Administration Building	149,547	110,156	39,391
Highway Maintenance Garage:			
Repairs/maintenance	16,000	5,640	10,360
Garbage removal	1,545	1,339	206
Telephone/pager	2,060	0	2,060
Electricity	5,150	1,846	3,304
Gas utility	5,000	3,352	1,648
Supplies	5,150	2,589	2,561
Total Highway Maintenance Garage	34,905	14,766	20,139
Administration/Highway Building:			
Cleaning	12,360	6,192	6,168
Repairs/maintenance	77,500	48,730	28,770
Rentals	5,150	1,603	3,547
Garbage removal	3,605	2,220	1,385
Telephone/pager	23,088	21,351	1,737
Electricity	22,660	21,402	1,258
Water/sewer	3,080	162	2,918
Gas utility	9,000	6,556	2,444
General supplies	8,500	4,967	3,533
Total Administration/Highway Building	164,943	113,183	51,760
Radio Building:			
Repairs/maintenance	15,000	14,859	141
Electricity	2,900	2,522	378
Total Radio Building	17,900	17,381	519
Total General Government	2,429,415	1,718,282	711,133
Capital Outlay:			
Council equipment/furniture	2,500	1,950	550
Mayor equipment/furniture	2,000	1,690	310
Finance equipment/furniture	13,300	5,289	8,011

(continued)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - General Fund  
For the Year December 31, 1999  
(Budgetary Basis)

	General Fund		
	(Continued)		
	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Capital Outlay: (continued)			
Service equipment/furniture	\$ 15,000	\$ 5,242	\$ 9,758
Civil service equipment/furniture	500	0	500
Human resources equipment/furniture	3,000	1,378	1,622
Other-foreign trade zone water line	250,000	166,800	83,200
Other-sanitary sewer project	0	0	0
Other equipment/furniture	10,000	3,998	6,002
Other - site security program	90,208	86,682	3,526
Other -central administration architectual	400,000	332,820	67,180
Other-computer equipment/furniture	15,000	5,633	9,367
Historical improvements-school house	29,000	0	29,000
Engineer equipment/furniture	11,000	9,052	1,948
Land & buildings equipment/furniture	15,376	15,376	0
Administration remodeling improvements	0	0	0
Administration improvements	19,623	17,957	1,666
Administration equipment/furniture	18,000	16,354	1,646
Highway building improvements	0	0	0
Administration/highway improvements	0	(500)	500
Administration/highway equipment/furniture	0	0	0
Radio bldg. equipment/furniture	0	0	0
Total Capital Outlay	<u>894,507</u>	<u>669,721</u>	<u>224,786</u>
Total Expenditures	<u>4,087,673</u>	<u>3,097,158</u>	<u>990,515</u>
Revenues Over (Under) Expenditures	(1,844,748)	(218,524)	1,626,224
OTHER FINANCING SOURCES:			
Operating transfers - in	1,080,000	540,000	(540,000)
Operating transfers - out:	0	0	0
	<u>1,080,000</u>	<u>540,000</u>	<u>(540,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(764,748)	321,476	1,086,224
Fund Balance at Beginning of Year	<u>1,486,468</u>	<u>1,486,468</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 721,720</u>	<u>\$ 1,807,944</u>	<u>\$ 1,086,224</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.

Foreign Trade Zone -- this fund accounts for monies transferred from the Income Tax Fund legislatively committed for Foreign Trade Zone Development. (See page 33, Note M - Budgetary Basis of Accounting)

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, 1999

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Tax
<b>Assets</b>			
Cash and investments	\$1,255,833	\$79,598	\$380,256
Receivables			
Property and other taxes	0	0	0
Intergovernmental	8,977	728	3,713
Charge for services	0	0	0
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	206,725	0	0
Prepaid items	0	0	0
<b>Total Assets</b>	<b>\$1,471,535</b>	<b>\$80,326</b>	<b>\$383,969</b>
<b>Liabilities</b>			
Accounts payable	\$8,073	\$0	\$0
Accrued salaries payable	17,896	0	0
Compensated absences payable	3,486	0	0
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	36,658	0	0
<b>Total Liabilities</b>	<b>66,113</b>	<b>0</b>	<b>0</b>
<b>Equity</b>			
Fund balance			
Reserved			
Encumbrances	197,624	0	0
Inventory	206,725	0	0
Prepaid items	0	0	0
Unreserved – undesignated	1,001,073	80,326	383,969
<b>Total Equity</b>	<b>1,405,422</b>	<b>80,326</b>	<b>383,969</b>
<b>Total Liabilities and Equity</b>	<b>\$1,471,535</b>	<b>\$80,326</b>	<b>\$383,969</b>

(continued)

City of Green  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

<b>Assets</b>	Fire/Paramedic Levy	Lighting Assessment	Ambulance Revenue
Cash and investments	\$1,256,538	\$26,583	\$96,292
Receivables			
Property and other taxes	2,136,807	0	0
Intergovernmental	0	0	0
Charge for services	4,000	0	75,096
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	17,641	0	0
Prepaid items	8,149	0	0
<b>Total Assets</b>	<b>\$3,423,135</b>	<b>\$26,583</b>	<b>\$171,388</b>
<b>Liabilities</b>			
Accounts payable	\$21,037	\$0	\$90
Accrued salaries payable	27,293	0	0
Compensated absences payable	19,392	0	0
Interfund payable	0	26,500	0
Deferred revenue	2,124,587	0	68,530
Intergovernmental payable	115,969	0	0
<b>Total Liabilities</b>	<b>2,308,278</b>	<b>26,500</b>	<b>68,620</b>
<b>Equity</b>			
Fund balance			
Reserved			
Encumbrances	86,873	0	0
Inventory	17,641	0	0
Prepaid items	8,149	0	0
Unreserved – undesignated	1,002,194	83	102,768
<b>Total Equity</b>	<b>1,114,857</b>	<b>83</b>	<b>102,768</b>
<b>Total Liabilities and Equity</b>	<b>\$3,423,135</b>	<b>\$26,583</b>	<b>\$171,388</b>

(continued)

City of Green  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Parks and Recreation	Recycle	Cemetery
<b>Assets</b>			
Cash and investments	\$592,496	\$20,398	\$79,000
Receivables			
Property and other taxes	0	0	0
Intergovernmental	0	0	0
Charge for services	0	0	0
Licenses, permits & fees	0	0	0
Interfund	0	0	0
Supplies inventory	0	0	0
Prepaid items	0	0	0
<b>Total Assets</b>	<b>\$592,496</b>	<b>\$20,398</b>	<b>\$79,000</b>
<b>Liabilities</b>			
Accounts payable	\$17,282	\$0	\$482
Accrued salaries payable	2,302	0	0
Compensated absences payable	449	0	0
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	11,391	0	324
<b>Total Liabilities</b>	<b>31,424</b>	<b>0</b>	<b>806</b>
<b>Equity</b>			
Fund balance			
Reserved			
Encumbrances	109,450	0	2,393
Inventory	0	0	0
Prepaid items	0	0	0
Unreserved -- undesignated	451,622	20,398	75,801
<b>Total Equity</b>	<b>561,072</b>	<b>20,398</b>	<b>78,194</b>
<b>Total Liabilities and Equity</b>	<b>\$592,496</b>	<b>\$20,398</b>	<b>\$79,000</b>

(continued)

City of Green  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Green Community Telecommunications	Zoning	Planning
<b>Assets</b>			
Cash and investments	\$52,416	\$102,880	\$239,931
Receivables			
Property and other taxes	0	0	0
Intergovernmental	0	0	0
Charge for services	0	0	0
Licenses, permits & fees	7,436	0	18,736
Interfund	0	0	0
Supplies inventory	0	0	0
Prepaid items	0	0	0
<b>Total Assets</b>	<b>\$59,852</b>	<b>\$102,880</b>	<b>\$258,667</b>
<b>Liabilities</b>			
Accounts payable	\$40	\$352	\$7,195
Accrued salaries payable	0	1,430	2,482
Compensated absences payable	0	1,222	512
Interfund payable	0	0	0
Deferred revenue	0	0	0
Intergovernmental payable	0	3,631	6,519
<b>Total Liabilities</b>	<b>40</b>	<b>6,635</b>	<b>16,708</b>
<b>Equity</b>			
Fund balance			
Reserved			
Encumbrances	846	4,519	36,957
Inventory	0	0	0
Prepaid items	0	0	0
Unreserved – undesignated	58,966	91,726	205,002
<b>Total Equity</b>	<b>59,812</b>	<b>96,245</b>	<b>241,959</b>
<b>Total Liabilities and Equity</b>	<b>\$59,852</b>	<b>\$102,880</b>	<b>\$258,667</b>

(continued)

City of Green  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Keep Green Beautiful	Income Tax
<b>Assets</b>		
Cash and investments	\$8,349	\$390,583
Receivables		
Property and other taxes	0	1,001,558
Intergovernmental	0	0
Charge for services	0	0
Licenses, permits & fees	0	0
Interfund	0	71,500
Supplies inventory	0	0
Prepaid items	0	0
	<u>\$8,349</u>	<u>\$1,463,641</u>
<b>Liabilities</b>		
Accounts payable	\$128	\$1,243
Accrued salaries payable	0	2,151
Compensated absences payable	0	0
Interfund payable	0	0
Deferred revenue	0	0
Intergovernmental payable	66	5,324
	<u>194</u>	<u>8,718</u>
<b>Equity</b>		
Fund balance		
Reserved		
Encumbrances	1,405	20,799
Inventory	0	0
Prepaid items	0	0
Unreserved -- undesignated	6,750	1,434,124
	<u>8,155</u>	<u>1,454,923</u>
	<u>\$8,349</u>	<u>\$1,463,641</u>

(continued)

City of Green  
Combining Balance Sheet  
Special Revenue Funds  
As of December 31, 1999  
(Continued)

	Totals
<b>Assets</b>	
Cash and investments	\$4,581,153
Receivables	
Property and other taxes	3,138,365
Intergovernmental	13,418
Charge for services	79,096
Licenses, permits & fees	26,172
Interfund	71,500
Supplies inventory	224,366
Prepaid items	8,149
	\$8,142,219
<b>Total Assets</b>	<b>\$8,142,219</b>
<b>Liabilities</b>	
Accounts payable	55,922
Accrued salaries payable	53,554
Compensated absences payable	25,061
Interfund payable	26,500
Deferred revenue	2,193,117
Intergovernmental payable	179,882
	2,534,036
<b>Total Liabilities</b>	<b>2,534,036</b>
<b>Equity</b>	
<i>Fund balance</i>	
Reserved	
Encumbrances	460,866
Inventory	224,366
Prepaid items	8,149
Unreserved – undesignated	4,914,802
	5,608,183
<b>Total Equity</b>	<b>5,608,183</b>
<b>Total Liabilities and Equity</b>	<b>\$8,142,219</b>

City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999

Special Revenue Funds

	Street Construction, Maintenance and Repair	State Highway Improvement	Permissive Tax
<b>Revenues:</b>			
Taxes	\$0	\$0	\$0
Charges for services	1,449	0	0
Licenses, permits & fees	10,710	0	0
Intergovernmental	676,722	49,253	51,927
Special assessments	0	0	0
Rents and donations	0	0	0
All other revenue	3,297	0	0
<b>Total Revenues</b>	<b>692,178</b>	<b>49,253</b>	<b>51,927</b>
<b>Expenditures:</b>			
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	1,670,839	21,808	0
General government	0	0	0
Capital outlay	1,446,636	0	0
<b>Total Expenditures</b>	<b>3,117,475</b>	<b>21,808</b>	<b>0</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,425,297)</b>	<b>27,445</b>	<b>51,927</b>
<b>Other Financing Sources (Uses):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	1,933,000	0	0
Operating transfers - out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,933,000</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(492,297)</b>	<b>27,445</b>	<b>51,927</b>
Fund Balances at Beginning of Year	1,849,667	52,881	332,042
Increase in Reserve for Inventory	48,052	0	0
<b>Fund Balance at End of Year</b>	<b>\$1,405,422</b>	<b>\$80,326</b>	<b>\$383,969</b>

(continued)

City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999  
(Continued)  
Special Revenue Funds

	Fire/Paramedic Levy	Lighting Assessment	Ambulance Revenue
<b>Revenues:</b>			
Taxes	\$1,757,297	\$0	\$0
Charges for services	10,000	0	85,977
Licenses, permits & fees	0	0	0
Intergovernmental	193,555	0	0
Special assessments	0	6,349	0
Rents and donations	0	0	0
All other revenue	550	0	0
<b>Total Revenues</b>	<b>1,961,402</b>	<b>6,349</b>	<b>85,977</b>
<b>Expenditures:</b>			
Current operation:			
Security of persons & property	2,505,183	8,108	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	258	6,631
Capital outlay	402,435	39,077	159,212
<b>Total Expenditures</b>	<b>2,907,618</b>	<b>47,443</b>	<b>165,843</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(946,216)</b>	<b>(41,094)</b>	<b>(79,866)</b>
<b>Other Financing Sources (Uses):</b>			
Operating advances - in	0	26,500	0
Operating advances - out	0	0	0
Operating transfers - in	1,600,000	0	0
Operating transfers - out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,600,000</b>	<b>26,500</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>653,784</b>	<b>(14,594)</b>	<b>(79,866)</b>
Fund Balances at Beginning of Year	455,143	14,677	182,634
Increase in Reserve for Inventory	5,930	0	0
<b>Fund Balance at End of Year</b>	<b>\$1,114,857</b>	<b>\$83</b>	<b>\$102,768</b>

(continued)



City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999  
(Continued)  
Special Revenue Funds

	Parks and Recreation	Recycle	Foreign Trade Zone
<b>Revenues:</b>			
Taxes	\$0	\$0	\$0
Charges for services	50,828	0	0
Licenses, permits & fees	0	0	0
Intergovernmental	27,875	0	0
Special assessments	0	0	0
Rents and donations	8,745	0	0
All other revenue	115	0	0
<b>Total Revenues</b>	<b>87,563</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Current operation:			
Security of persons & property	0	0	0
Public health services	0	0	0
Leisure time activities	352,367	0	0
Community environment	0	8,300	0
Transportation	0	0	0
General government	0	0	0
Capital outlay	150,186	0	17,479
<b>Total Expenditures</b>	<b>502,553</b>	<b>8,300</b>	<b>17,479</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(414,990)</b>	<b>(8,300)</b>	<b>(17,479)</b>
<b>Other Financing Sources (Uses):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	522,963	0	0
Operating transfers - out	(219,634)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>303,329</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(111,661)</b>	<b>(8,300)</b>	<b>(17,479)</b>
Fund Balances at Beginning of Year	672,733	28,698	17,479
Increase in Reserve for Inventory	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$561,072</b>	<b>\$20,398</b>	<b>\$0</b>

(continued)

City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999  
(Continued)  
Special Revenue Funds

	Cemetery	Green Community Telecommunications	Zoning
<b>Revenues:</b>			
Taxes	\$0	\$0	\$0
Charges for services	47,276	0	0
Licenses, permits & fees	0	36,430	40,867
Intergovernmental	0	0	0
Special assessments	0	0	0
Rents and donations	0	0	0
All other revenue	0	0	0
<b>Total Revenues</b>	<b>47,276</b>	<b>36,430</b>	<b>40,867</b>
<b>Expenditures:</b>			
Current operation:			
Security of persons & property	0	0	0
Public health services	41,466	0	0
Leisure time activities	0	0	0
Community environment	0	0	107,411
Transportation	0	0	0
General government	0	3,665	0
Capital outlay	19,229	7,580	4,370
<b>Total Expenditures</b>	<b>60,695</b>	<b>11,245</b>	<b>111,781</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(13,419)</b>	<b>25,185</b>	<b>(70,914)</b>
<b>Other Financing Sources (Uses):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	0
Operating transfers - in	0	0	104,400
Operating transfers - out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>104,400</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(13,419)</b>	<b>25,185</b>	<b>33,486</b>
Fund Balances at Beginning of Year	91,613	34,627	62,759
Increase in Reserve for Inventory	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$78,194</b>	<b>\$59,812</b>	<b>\$96,245</b>

(continued)

City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999  
(Continued)  
Special Revenue Funds

	Planning	Keep Green Beautiful	Income Tax
<b>Revenues:</b>			
Taxes	\$0	\$0	\$5,529,180
Charges for services	0	0	0
Licenses, permits & fees	120,845	0	0
Intergovernmental	0	0	0
Special assessments	0	0	0
Rents and donations	0	1,686	0
All other revenue	49	0	6
<b>Total Revenues</b>	<b>120,894</b>	<b>1,686</b>	<b>5,529,186</b>
<b>Expenditures:</b>			
Current operation:			
Security of persons & property	0	0	0
Public health services	0	0	0
Leisure time activities	0	0	0
Community environment	329,565	8,488	0
Transportation	0	0	0
General government	0	0	161,125
Capital outlay	3,006	0	56,829
<b>Total Expenditures</b>	<b>332,571</b>	<b>8,488</b>	<b>217,954</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(211,677)</b>	<b>(6,802)</b>	<b>5,311,232</b>
<b>Other Financing Sources (Uses):</b>			
Operating advances - in	0	0	0
Operating advances - out	0	0	(71,500)
Operating transfers - in	192,000	0	0
Operating transfers - out	0	0	(5,327,363)
<b>Total Other Financing Sources (Uses)</b>	<b>192,000</b>	<b>0</b>	<b>(5,398,863)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(19,677)</b>	<b>(6,802)</b>	<b>(87,631)</b>
Fund Balances at Beginning of Year	261,636	14,957	1,542,554
Increase in Reserve for Inventory	0	0	0
<b>Fund Balance at End of Year</b>	<b>\$241,959</b>	<b>\$8,155</b>	<b>\$1,454,923</b>

(continued)

City of Green, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1999  
(Continued)  
Special Revenue Funds

	Totals
<b>Revenues:</b>	
Taxes	\$7,286,477
Charges for services	195,530
Licenses, permits & fees	208,852
Intergovernmental	999,332
Special assessments	6,349
Rents and donations	10,431
All other revenue	4,017
<b>Total Revenues</b>	<b>8,710,988</b>
<b>Expenditures:</b>	
Current operation:	
Security of persons & property	2,513,291
Public health services	41,466
Leisure time activities	352,367
Community environment	453,764
Transportation	1,692,647
General government	171,679
Capital outlay	2,306,039
<b>Total Expenditures</b>	<b>7,531,253</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,179,735</b>
<b>Other Financing Sources (Uses):</b>	
Operating advances - in	26,500
Operating advances - out	(71,500)
Operating transfers - in	4,352,363
Operating transfers - out	(5,546,997)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,239,634)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(59,899)</b>
Fund Balances at Beginning of Year	5,614,100
Increase in Reserve for Inventory	53,982
<b>Fund Balance at End of Year</b>	<b>\$5,608,183</b>

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

Street Construction, Maintenance and Repairs

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for services	\$ 2,000	\$ 1,449	\$ (551)
Licenses, permits & fees:			
Trash haulers license	1,200	1,050	(150)
Road opening permits	11,500	9,660	(1,840)
Total Licenses, permits & fees	12,700	10,710	(1,990)
Intergovernmental:			
Motor vehicle license tax	214,000	231,243	17,243
Excess IRP compensation	2,500	4,275	1,775
Gasoline tax	263,000	264,470	1,470
Gasoline excise tax	120,000	133,197	13,197
Other state funds	34,000	65,000	31,000
Total Intergovernmental	633,500	698,185	64,685
All other revenue:			
Miscellaneous sales	700	0	(700)
Other	16,350	3,296	(13,054)
Total other revenue	17,050	3,296	(13,754)
<b>Total Revenue</b>	665,250	713,640	48,390
<b>EXPENDITURES:</b>			
Current operation:			
Transportation:			
Street construction:			
Salaries - department head	57,214	53,831	3,383
Salaries - personnel	618,259	612,272	5,987
Secretary	20,564	16,898	3,666
PERS employer share	90,881	90,881	0
Medicare taxes	10,818	8,088	2,730
Uniforms	9,975	9,812	163
Training	1,500	(1,054)	2,554
Medical insurance	106,650	106,650	0
Workers' compensation	12,931	12,931	0
Contracted services	284,000	210,767	73,233
Engineering services	0	0	0
Road resurfacing program	300,000	141,694	158,306
Rentals	12,000	3,324	8,676
Telephone/pagers	3,200	2,864	336
Office supplies	4,500	3,339	1,161
Materials	170,000	121,789	48,211
General supplies	24,000	22,013	1,987
Parts & repairs & tools	100,000	53,483	46,517

(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, 1999  
 (Budgetary Basis)

Street Construction, Maintenance and Repairs  
 (Continued)

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES: (continued)			
Transportation: (continued)			
Street construction: (continued)			
Fuel	\$ 48,000	\$ 27,119	\$ 20,881
Tires & tubes	5,000	4,991	9
Other	2,000	1,822	178
Fidelity bonds	250	150	100
Street cleaning/snow/ice:			
Materials snow & ice removal	110,000	109,566	434
Repairs snow & ice removal	15,000	14,497	503
Traffic signs & signals:			
Training	1,500	901	599
Contracted services	10,000	2,102	7,898
Repairs	15,000	40	14,960
Signal electric	15,000	8,777	6,223
General supplies	25,000	15,936	9,064
Storm sewers and drains:			
General supplies	35,000	21,701	13,299
Total Transportation	<u>2,108,242</u>	<u>1,677,184</u>	<u>431,058</u>
Capital Outlay:			
Right-of-way easement purchase	475,000	309,450	165,550
Road improvements	296,600	259,945	36,655
Equipment & furniture	258,500	213,662	44,838
Vehicles	275,000	238,781	36,219
Signalization - new	0	(935)	935
Street lighting of intersections	15,000	540	14,460
Storm water improvements	40,000	11,067	28,933
Total Capital Outlay	<u>1,360,100</u>	<u>1,032,510</u>	<u>327,590</u>
Total Expenditures	<u>3,468,342</u>	<u>2,709,694</u>	<u>758,648</u>
Revenues Under Expenditures	(2,803,092)	(1,996,054)	807,038
OTHER FINANCING SOURCES:			
Operating transfers - in	<u>1,763,000</u>	<u>1,933,000</u>	<u>170,000</u>
Deficiency of Revenues and Other Financing Sources Under Expenditures	(1,040,092)	(63,054)	977,038
Fund Balance at Beginning of Year	<u>1,113,192</u>	<u>1,113,192</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 73,100</u>	<u>\$ 1,050,138</u>	<u>\$ 977,038</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, 1999  
 (Budgetary Basis)

State Highway Improvement

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Intergovernmental:			
Motor vehicle license tax	\$ 17,458	\$ 18,749	\$ 1,291
Gasoline tax	20,683	21,444	761
Gasoline excise tax	<u>11,363</u>	<u>10,800</u>	<u>(563)</u>
<b>Total Revenue</b>	<u>49,504</u>	<u>50,993</u>	<u>1,489</u>
<b>EXPENDITURES:</b>			
Current operation:			
Transportation:			
Personnel costs	48,700	0	48,700
Road materials	34,000	0	34,000
Street cleaning/snow/ice:			
Snow and ice control	<u>22,000</u>	<u>21,807</u>	<u>193</u>
<b>Total Expenditures</b>	<u>104,700</u>	<u>21,807</u>	<u>82,893</u>
<b>Revenues Over (Under) Expenditures</b>	(55,196)	29,186	84,382
<b>Fund Balance at Beginning of Year</b>	<u>50,413</u>	<u>50,413</u>	<u>0</u>
<b>Fund Balance at End of Year</b>	<u>\$ (4,783)</u>	<u>\$ 79,599</u>	<u>\$ 84,382</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, 1999  
 (Budgetary Basis)

	Permissive Tax		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental:			
Permissive motor vehicle tax	\$ 46,126	\$ 51,910	\$ 5,784
Total Revenues	46,126	51,910	5,784
EXPENDITURES:			
Current operation:			
Transportation:			
Road resurfacing program	700,000	0	700,000
Total Expenditures	700,000	0	700,000
Revenues Over (Under) Expenditures	(653,874)	51,910	705,784
Fund Balance at Beginning of Year	328,346	328,346	0
Fund Balance at End of Year	\$ (325,528)	\$ 380,256	\$ 705,784



City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

Fire/Paramedic Levy			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
General property tax	\$ 1,419,988	\$ 1,531,354	\$ 111,366
Tangible personal tax	149,130	212,314	63,184
Total Taxes	1,569,118	1,743,668	174,550
Charges for services	8,000	6,000	(2,000)
Intergovernmental:			
Homestead & rollback	174,783	188,155	13,372
Other state funds	0	5,400	5,400
Total Intergovernmental	174,783	193,555	18,772
Donations	0	550	550
All other revenue	6,000	1,408	(4,592)
Total Revenues	1,757,901	1,945,181	187,280
<b>EXPENDITURES:</b>			
Current operation:			
Security of persons and property:			
Fire protection services:			
Salary - Chief	66,875	66,875	0
Salaries - personnel	1,492,670	1,481,334	11,336
Salaries - clerical	49,950	44,696	5,254
PERS employers share	36,025	36,025	0
PFDF employers share	287,659	287,659	0
Medicare taxes	22,305	18,688	3,617
Uniforms	25,300	18,826	6,474
Training	60,000	53,678	6,322
Conference/seminars	6,000	2,845	3,155
Medical insurance	213,750	213,750	0
Workers' compensation	28,755	28,755	0
Fitness/wellness	10,000	10,000	0
Contracted services	32,800	31,874	926
Repairs & maintenance	12,000	8,479	3,521
Telephone & pagers	6,858	6,356	502
Postage	3,500	659	2,841
Printing	8,000	1,410	6,590
Office supplies	6,000	5,498	502

(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, 1999  
(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	\$ 66,000	\$ 57,149	\$ 8,851
EMS non capital equipment & supplies	18,000	17,823	177
Parts & repairs	32,000	29,983	2,017
Fuel	17,000	8,123	8,877
Tires & tubes	3,000	3,000	0
Volunteer dependent assessment	150	150	0
Membership dues	1,500	1,361	139
Auditor fees	26,000	25,790	210
Election expense	1,400	0	1,400
Delinquent land advertising	2,000	334	1,666
Other/reimbursements	1,000	931	69
Liability insurance	20,000	15,632	4,368
Total Security of persons and property	2,556,497	2,477,683	78,814
Capital Outlay:			
Land acquisition	75,000	11,940	63,060
Architectural services	160,000	0	160,000
Equipment & furniture	484,000	373,162	110,838
Vehicles	40,500	39,332	1,168
Traffic pre-emption Massillon Rd	102,000	0	102,000
Total Capital Outlay	861,500	424,434	437,066
Total Expenditures	3,417,997	2,902,117	515,880
Revenues Under Expenditures	(1,660,096)	(956,936)	703,160
OTHER FINANCING SOURCES:			
Operating transfers - in	1,670,000	1,600,000	(70,000)
Excess of Revenues and Other Financing Sources Over Expenditures	9,904	643,064	633,160
Fund Balance at Beginning of Year	505,557	505,557	0
Fund Balance at End of Year	\$ 515,461	\$ 1,148,621	\$ 633,160

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

Lighting Assessment			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Special assessments	\$ 43,475	\$ 6,349	\$ (37,126)
Total Revenue	43,475	6,349	(37,126)
EXPENDITURES:			
Current operation:			
Security of persons and property:			
Installations (reimbursed)	39,078	39,078	0
Electricity	9,000	8,108	892
Auditor fees	2,000	258	1,742
Total Security of persons and property	50,078	47,444	2,634
Total Expenditures	50,078	47,444	2,634
Revenues Under Expenditures	(6,603)	(41,095)	(34,492)
OTHER FINANCING USES:			
Operating advances - in	0	26,500	26,500
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Uses	(6,603)	(14,595)	(7,992)
Fund Balance at Beginning of Year	14,676	14,676	0
Fund Balance at End of Year	\$ 8,073	\$ 81	\$ (7,992)

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

	Ambulance Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Charges for services:			
Ambulance transport fees	\$ 87,000	\$ 85,467	\$ (1,533)
Total Revenue	87,000	85,467	(1,533)
<b>EXPENDITURES:</b>			
Current operations:			
General Government:			
Refunds	4,000	2,646	1,354
Contracted services	5,000	4,115	885
Total General Government	9,000	6,761	2,239
Capital Outlay:			
Vehicles	159,212	158,945	267
Total Expenditures	168,212	165,706	2,506
Revenues Under Expenditures	(81,212)	(80,239)	973
Fund Balance at Beginning of Year	176,531	176,531	0
Fund Balance at End of Year	\$ 95,319	\$ 96,292	\$ 973

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - Special Revenue Funds  
 For the Year December 31, 1999  
 (Budgetary Basis)

Parks and Recreation

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
<b>Intergovernmental:</b>			
C.D.B.G. grant	\$ 0	\$ 27,875	\$ 27,875
<b>Charges for services:</b>			
Program user fees	30,000	31,997	1,997
Travel & tourism contributions	21,600	16,081	(5,519)
Banner fees	0	2,750	2,750
Total Charges for services	<u>51,600</u>	<u>50,828</u>	<u>(772)</u>
<b>Rents and donations:</b>			
Donations	2,000	3,225	1,225
Rent	8,900	5,520	(3,380)
Total Rents and donations	<u>10,900</u>	<u>8,745</u>	<u>(2,155)</u>
All other revenue	<u>600</u>	<u>115</u>	<u>(485)</u>
<b>Total Revenues</b>	<u>63,100</u>	<u>87,563</u>	<u>24,463</u>
<b>EXPENDITURES:</b>			
<b>Current operation:</b>			
<b>Leisure time activities:</b>			
Salaries-superintendent	42,895	42,830	65
Salaries - maintenance	85,739	83,695	2,044
Salary - secretary	25,965	21,978	3,987
PERS employers share	19,328	19,328	0
Medicare taxes	2,158	2,158	0
Uniforms	2,900	1,942	958
Training	3,000	2,696	304
Medical	16,650	16,650	0
Workers' compensation	2,520	2,520	0
Contracted services	39,280	37,386	1,894
Repairs/maintenance services	15,000	10,502	4,498
Travel expense	650	410	240
Pagers & cellular charges	913	895	18
Advertising	10,000	6,470	3,530
Travel & tourism expense	9,750	8,511	1,239
Supplies & materials	21,000	15,305	5,695
General supplies	10,000	7,492	2,508
Community event program supplies	16,000	7,734	8,266
P.L.A.C. supplies	150	150	0
Program operating expenses	32,000	30,473	1,527
Fuel	6,000	4,248	1,752
Fidelity bonds	50	50	0
Total Leisure time activities	<u>361,948</u>	<u>323,423</u>	<u>38,525</u>
<b>Senior/Community Building:</b>			
Cleaning	5,100	4,233	867
Repairs/maintenance service	12,000	5,360	6,640

(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, 1999  
(Budgetary Basis)

Parks and Recreation (Continued)			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>EXPENDITURES: (continued)</b>			
<b>Senior/Community Building: (continued)</b>			
Telephone	\$ 700	\$ 661	\$ 39
Electricity	5,000	4,734	266
Water/sewer	1,500	907	593
Gas utility	1,200	582	618
General supplies	500	185	315
Refunds	700	620	80
Total Senior/Community Building	26,700	17,282	9,418
<b>Boettler Park property:</b>			
Electricity	4,500	1,586	2,914
Water utilities	2,500	1,189	1,311
Gas utilities	0	0	0
Total Boettler Park property	7,000	2,775	4,225
<b>Greensburg Park property:</b>			
Electricity	8,000	6,907	1,093
Water utilities	4,000	3,483	517
Total Greensburg Park property	12,000	10,390	1,610
<b>Capital Outlay:</b>			
Boettler park restroom facility	60,000	0	60,000
Improvements	102,000	14,740	87,260
New improvements	0	(17,459)	17,459
Furniture & equipment	50,000	49,999	1
Vehicles	58,000	57,883	117
Other capital	0	0	0
Greensburg Park improvement	15,000	3,908	11,092
Total Capital Outlay	285,000	109,071	175,929
<b>Total Expenditures</b>	<b>692,648</b>	<b>462,941</b>	<b>229,707</b>
<b>Revenues Under Expenditures</b>	<b>(629,548)</b>	<b>(375,378)</b>	<b>254,170</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers - in	520,000	522,963	2,963
Operating transfers - out: To G.O. bond retirement fund	(219,634)	(219,634)	0
<b>Total Other Financing Sources</b>	<b>300,366</b>	<b>303,329</b>	<b>2,963</b>
<b>Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Uses</b>	<b>(329,182)</b>	<b>(72,049)</b>	<b>257,133</b>
<b>Fund Balance at Beginning of Year</b>	<b>554,359</b>	<b>554,359</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$ 225,177</b>	<b>\$ 482,310</b>	<b>\$ 257,133</b>

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

	Recycle		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Rents and donations	\$ 500	\$ 0	\$ (500)
Total Revenue	500	0	(500)
EXPENDITURES:			
Current operation:			
Community Environment:			
Salaries - overtime	5,150	5,150	0
Rentals	3,090	0	3,090
Recycle/garbage removal	8,240	3,150	5,090
Postage	1,545	0	1,545
General supplies	1,751	0	1,751
Grant matching funds	10,000	0	10,000
Total Expenditures	29,776	8,300	21,476
Revenues Under Expenditures	(29,276)	(8,300)	20,976
OTHER FINANCING SOURCES:			
Operating transfers - in	6,100	0	(6,100)
Deficiency of Revenues and Other Financing Sources Under Expenditures	(23,176)	(8,300)	14,876
Fund Balance at Beginning of Year	28,698	28,698	0
Fund Balance at End of Year	\$ 5,522	\$ 20,398	\$ 14,876

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

Cemetery			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
<i>Charges for Services:</i>			
Cemetery fees	\$ 7,000	\$ 24,426	\$ 17,426
Sale of cemetery lots	20,000	22,850	2,850
Total Revenue	27,000	47,276	20,276
<b>EXPENDITURES:</b>			
<i>Current operation:</i>			
<i>Public Health Services:</i>			
Salaries - personnel	30,770	29,960	810
PERS employers share	4,060	4,060	0
Medicare	447	434	13
Uniforms	500	493	7
Medical insurance	5,400	5,400	0
Workers' compensation	638	638	0
Repairs	7,227	3,222	4,005
Total Public Health Services	49,042	44,207	4,835
<i>Capital Outlay:</i>			
Furniture/equipment	20,000	19,229	771
Total Expenditures	69,042	63,436	5,606
Revenues Under Expenditures	(42,042)	(16,160)	25,882
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers - in	0	0	0
Deficiency of Revenues and Other Financing Sources Under Expenditures	(42,042)	(16,160)	25,882
Fund Balance at Beginning of Year	92,284	92,284	0
Fund Balance at End of Year	\$ 50,242	\$ 76,124	\$ 25,882



City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

Green Community Telecommunications			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses, permits and fees:			
Cable franchise fees	\$ 24,000	\$ 28,994	\$ 4,994
Total Revenue	24,000	28,994	4,994
EXPENDITURES:			
Current operations:			
General Government:			
Contracted services	10,000	3,865	6,135
Capital Outlay:			
Equipment	13,000	7,579	5,421
Total Expenditures	23,000	11,444	11,556
Revenues Over Expenditures	1,000	17,550	16,550
Fund Balance at Beginning of Year	33,980	33,980	0
Fund Balance at End of Year	\$ 34,980	\$ 51,530	\$ 16,550

City of Green, Ohio  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Special Revenue Funds  
For the Year December 31, 1999  
(Budgetary Basis)

	Zoning		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Licenses, permits and fees:			
Zoning permits	\$ 30,000	\$ 40,866	\$ 10,866
<b>Total Revenue</b>	<b>30,000</b>	<b>40,866</b>	<b>10,866</b>
EXPENDITURES:			
Current operation:			
Community Environment:			
Salary - department head	23,860	13,919	9,941
Salaries - personnel	35,004	32,668	2,336
Salaries - clerical	20,959	20,959	0
PERS employer's share	9,228	9,228	0
Medicare	1,156	995	161
Training	1,400	447	953
Medical insurance	16,650	16,650	0
Workers' compensation	1,504	1,504	0
Repairs/maintenance services	2,500	191	2,309
Travel expense	500	0	500
Meeting expense	500	0	500
Postage	500	369	131
Advertising	3,500	1,588	1,912
Publication fees	1,300	986	314
Printing & binding	1,000	34	966
Office supplies	4,000	1,576	2,424
Motor vehicle supplies	2,000	0	2,000
Fuel	1,500	542	958
Fidelity bonds	250	150	100
Other	500	425	75
Compensation-Board of Appeals	4,800	4,800	0
Consultants	2,500	0	2,500
Other	350	0	350
<b>Total Community Environment</b>	<b>135,461</b>	<b>107,031</b>	<b>28,430</b>
Capital Outlay:			
Computer software	9,000	8,740	260
<b>Total Capital Outlay:</b>	<b>9,000</b>	<b>8,740</b>	<b>260</b>
<b>Total Expenditures</b>	<b>144,461</b>	<b>115,771</b>	<b>28,690</b>
<b>Revenues Under Expenditures</b>	<b>(114,461)</b>	<b>(74,905)</b>	<b>39,556</b>

(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, 1999  
 (Budgetary Basis)

	Zoning (Continued)		
	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES:			
Operating transfers - in	\$ 208,800	\$ 104,400	\$ (104,400)
Excess of Revenues and Other Financing Sources Over Expenditures	94,339	29,495	(64,844)
Fund Balance at Beginning of Year	68,766	68,766	0
Fund Balance at End of Year	\$ 163,105	\$ 98,261	\$ (64,844)

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - Special Revenue Funds  
 For the Year December 31, 1999  
 (Budgetary Basis)

Planning			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Licenses, permits and fees:			
Engineering fees	\$ 60,000	\$ 55,405	\$ (4,595)
Planning fees	20,926	18,811	(2,115)
Building fees	41,074	28,037	(13,037)
<b>Total Fees</b>	<u>122,000</u>	<u>102,253</u>	<u>(19,747)</u>
All other revenue	<u>0</u>	<u>49</u>	<u>49</u>
<b>Total Revenue</b>	<u>122,000</u>	<u>102,302</u>	<u>(19,698)</u>
<b>EXPENDITURES:</b>			
Current operation:			
Community Environment:			
Planning Development:			
Salary - director	53,607	53,607	0
Salary - personnel	67,603	64,347	3,256
Salary - clerical	22,530	21,918	612
PERS employers share	19,445	19,445	0
Medicare	2,217	2,019	198
Training	1,500	129	1,371
Medical insurance	24,300	24,300	0
Workers' compensation	2,779	2,779	0
Contracted services	75,000	44,970	30,030
Data processing	2,500	(1,853)	4,353
Travel expense	3,000	1,984	1,016
Meeting expense	2,500	1,549	951
Telephone/pagers/mobile	1,200	445	755
Postage	1,200	390	810
Advertisements	1,200	340	860
Publication fees	1,000	709	291
Other/incidentals	1,000	827	173
Printing/binding	1,000	119	881
Office supplies	2,500	1,851	649
Repairs/motor vehicle	1,500	113	1,387
Fuel	1,800	121	1,679
Membership dues	1,200	462	738
Other	300	58	242
Fidelity bonds	200	100	100
Engineering:			
Consultants/city engineer	60,000	40,431	19,569
Supplies	1,500	863	637
City mapping/other	6,000	1,737	4,263

(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, 1999  
(Budgetary Basis)

	Planning (Continued)		Variance Favorable (Unfavorable)
	Budget	Actual	
EXPENDITURES: (continued)			
Planning Commission:			
Compensation	\$ 4,800	\$ 4,560	\$ 240
Total Community Environment	363,381	288,320	75,061
Capital Outlay:			
Equipment & furniture	7,500	2,587	4,913
Total Expenditures	370,881	290,907	79,974
Revenues Under Expenditures	(248,881)	(188,605)	60,276
OTHER FINANCING SOURCES:			
Operating transfers - in	142,800	192,000	49,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(106,081)	3,395	109,476
Fund Balance at Beginning of Year	193,057	193,057	0
Fund Balance at End of Year	\$ 86,976	\$ 196,452	\$ 109,476

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - Special Revenue Funds  
 For the Year December 31, 1999  
 (Budgetary Basis)

	Keep Green Beautiful		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Rents and donations	\$ 0	\$ 1,686	\$ 1,686
<b>Total Revenues</b>	<b>0</b>	<b>1,686</b>	<b>1,686</b>
EXPENDITURES:			
Current operation:			
Community Environment:			
Wages	7,800	3,898	3,902
PERS employers share	708	708	0
Medicare	114	47	67
Uniforms	149	0	149
Workers' compensation	167	139	28
Contracted services	3,000	0	3,000
Maintenance services	500	104	396
General supplies	11,982	2,507	9,475
<b>Total Expenditures</b>	<b>24,420</b>	<b>7,403</b>	<b>17,017</b>
Revenues Under Expenditures	(24,420)	(5,717)	18,703
OTHER FINANCING SOURCES:			
Operating transfers - in	18,000	0	(18,000)
Deficiency of Revenues and Other Financing Sources Under Expenditures	(6,420)	(5,717)	703
Fund Balance at Beginning of Year	12,534	12,534	0
<b>Fund Balance at End of Year</b>	<b>\$ 6,114</b>	<b>\$ 6,817</b>	<b>\$ 703</b>

City of Green, Ohio  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual - Special Revenue Funds  
 For the Year December 31, 1999  
 (Budgetary Basis)

Income Tax			
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
Municipal income tax	\$ 5,050,000	\$ 5,339,062	\$ 289,062
All other revenue	0	5	5
<b>Total Revenue</b>	<b>5,050,000</b>	<b>5,339,067</b>	<b>289,067</b>
<b>EXPENDITURES:</b>			
Current operation:			
General Government:			
Salary - tax administrator	42,427	42,405	22
Salaries - personnel	57,430	53,376	4,054
PERS employer's share	12,167	12,167	0
Medicare	1,446	1,389	57
Training	2,500	259	2,241
Medical insurance	16,650	16,650	0
Workers' compensation	1,762	1,762	0
Contracted services	7,000	2,605	4,395
Data processing	1,550	360	1,190
Travel expense	2,900	393	2,507
Meeting expense	800	305	495
Postage	13,700	13,699	1
Advertising	800	0	800
Publication fees	1,100	320	780
Printing & binding	9,400	8,105	1,295
Office supplies	5,500	4,548	952
Membership dues	480	464	16
Fidelity bonds	250	200	50
Income tax refunds	165,000	109,435	55,565
School compensation agreement	7,500	5,571	1,929
Total General Government	350,362	274,013	76,349
Capital Outlay:			
Equipment & furniture	0	0	0
<b>Total Expenditures</b>	<b>350,362</b>	<b>274,013</b>	<b>76,349</b>
<b>Revenues Over Expenditures</b>	<b>4,699,638</b>	<b>5,065,054</b>	<b>365,416</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating advances - out:			
To Lighting Assessment Fund	(26,500)	(26,500)	0

(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, 1999  
(Budgetary Basis)

	Income Tax (Continued)		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>OTHER FINANCING SOURCES (USES): (continued)</b>			
Operating advances - out: (continued)			
To Agency Fund	\$ (45,000)	\$ (45,000)	\$ 0
Total Operating advances out	<u>(71,500)</u>	<u>(71,500)</u>	<u>0</u>
Operating transfers - in:	0	0	0
Operating transfers - out:			
To General Fund	(540,000)	(540,000)	0
To Street Constr., Maintenance Repair	(1,933,000)	(1,933,000)	0
To Fire/Paramedic Fund	(1,600,000)	(1,600,000)	0
To Parks & Recreation Fund	(522,963)	(522,963)	0
To Zoning Fund	(104,400)	(104,400)	0
To Planning Fund	(192,000)	(192,000)	0
To Capital Projects Reserve Fund	(435,000)	(435,000)	0
Total Operating transfers out	<u>(5,327,363)</u>	<u>(5,327,363)</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 <u>(5,398,863)</u>	 <u>(5,398,863)</u>	 <u>0</u>
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Uses	(699,225)	(333,809)	365,416
Fund Balance at Beginning of Year	<u>773,850</u>	<u>773,850</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 74,625</u>	<u>\$ 440,041</u>	<u>\$ 365,416</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, 1999  
(Budgetary Basis)

Total Special Revenue Funds

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes	\$ 6,619,118	\$ 7,082,730	\$ 463,612
Charges for services	175,600	191,020	15,420
Licenses, permits and fees	188,700	182,823	(5,877)
Intergovernmental	903,913	1,022,518	118,605
Special assessments	43,475	6,349	(37,126)
Rents and donations	11,400	10,981	(419)
All other revenue	23,650	4,873	(18,777)
<b>Total Revenue</b>	<b>7,965,856</b>	<b>8,501,294</b>	<b>535,438</b>
<b>EXPENDITURES:</b>			
Current operation:			
Security of persons and property	2,606,575	2,525,127	81,448
Public health services	49,042	44,207	4,835
Leisure time activities	361,948	323,423	38,525
Community environment	598,738	441,501	157,237
Transportation	2,912,942	1,698,991	1,213,951
General government	369,362	284,639	84,723
Capital outlay	2,715,312	1,763,095	952,217
<b>Total Expenditures</b>	<b>9,613,919</b>	<b>7,080,983</b>	<b>2,532,936</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,648,063)</b>	<b>1,420,311</b>	<b>3,068,374</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating advances - in	0	26,500	26,500
Operating advances - out	(71,500)	(71,500)	0
Operating transfers - in	4,328,700	4,352,363	23,663
Operating transfers - out	(5,546,997)	(5,546,997)	0
<b>Total Other Financing Uses</b>	<b>(1,289,797)</b>	<b>(1,239,634)</b>	<b>50,163</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(2,937,860)</b>	<b>180,677</b>	<b>3,118,537</b>
<b>Fund Balance at Beginning of Year</b>	<b>3,946,245</b>	<b>3,946,245</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,008,385</b>	<b>\$ 4,126,922</b>	<b>\$ 3,118,537</b>

**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, 1999  
(Budgetary Basis)

General Obligation Bond Retirement Fund

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Taxes:			
General personal tax	\$ 181,872	\$ 208,633	\$ 26,761
Tangible personal tax	15,767	8,068	(7,699)
Total Taxes	<u>197,639</u>	<u>216,701</u>	<u>19,062</u>
Intergovernmental:			
Homestead & rollback	23,736	8,629	(15,107)
Total Revenue	<u>221,375</u>	<u>225,330</u>	<u>3,955</u>
<b>EXPENDITURES:</b>			
Current operation:			
General Government:			
Auditor/treasurer fees	1,200	1,135	65
Delinquent land advertising	50	13	37
Other	200	0	200
Total General Government	<u>1,450</u>	<u>1,148</u>	<u>302</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	89,390	89,390	0
Park interest	104,634	104,634	0
Total Interest	<u>194,024</u>	<u>194,024</u>	<u>0</u>
Total Expenditures	<u>415,474</u>	<u>415,172</u>	<u>302</u>
Revenues Under Expenditures	(194,099)	(189,842)	4,257
<b>OTHER FINANCING SOURCES:</b>			
Operating transfers - in	439,268	219,634	(219,634)
Total Other Financing Sources	<u>439,268</u>	<u>219,634</u>	<u>(219,634)</u>
Excess of Revenues and Other Financing Sources Over Expenditures	245,169	29,792	(215,377)
Fund Balance at Beginning of Year	<u>69,460</u>	<u>69,460</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 314,629</u>	<u>\$ 99,252</u>	<u>\$ (215,377)</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, 1999  
(Budgetary Basis)

Capital Projects Reserve Fund			
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Total Revenue	\$ 0	\$ 0	\$ 0
EXPENDITURES:			
Capital Outlay:			
Land	105,000	100,740	4,260
Boettler/Massillon Road project	363,620	0	363,620
Total Expenditures	468,620	100,740	367,880
Revenues Under Expenditures	(468,620)	(100,740)	367,880
OTHER FINANCING SOURCES:			
Operating transfers - in	135,000	435,000	300,000
Total Other Financing Sources	135,000	435,000	300,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(333,620)	334,260	667,880
Fund Balance at Beginning of Year	674,976	674,976	0
Fund Balance at End of Year	\$ 341,356	\$ 1,009,236	\$ 667,880

## 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 – 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 – 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 – this fund is used 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, 1999

	Expendable Trust	
	Fire/Paramedic Donations	Trust and Donations
<b>Assets</b>		
Cash and investments	\$5,720	\$8,813
Intergovernmental receivable	0	0
Total Assets	\$5,720	\$8,813
<b>Liabilities</b>		
Accounts payable	\$0	\$0
Total Liabilities	0	0
<b>Equity</b>		
Fund balance		
Reserved for encumbrances	0	365
Unreserved – undesignated	5,720	8,448
Total Equity	5,720	8,813
Total Liabilities and Equity	\$5,720	\$8,813

(continued)

City of Green  
Combining Balance Sheet  
All Fiduciary Funds  
As of December 31, 1999  
(Continued)

	Agency Water Pass-Thru	Total - All Fiduciary Funds
<b>Assets</b>		
Cash and investments	\$65,077	\$79,610
Intergovernmental receivable	30,099	30,099
	<b>Total Assets</b>	<b>\$109,709</b>
<b>Liabilities</b>		
Accounts payable	\$9,014	\$9,014
Interfund payable	45,000	45,000
	<b>Total Liabilities</b>	<b>54,014</b>
<b>Equity</b>		
Fund balance		
Reserved for encumbrances	0	365
Unreserved – undesignated	41,162	55,330
	<b>Total Equity</b>	<b>55,695</b>
	<b>Total Liabilities and Equity</b>	<b>\$109,709</b>



City of Green, Ohio  
 Combining Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 For the Year Ended December 31, 1999

Expendable Trust Funds

	Fire/Paramedic Donations	Trust and Donations	Totals
<b>Revenues:</b>			
Rents and donations	\$830	\$10,000	\$10,830
<b>Total Revenues</b>	<b>830</b>	<b>10,000</b>	<b>10,830</b>
<b>Expenditures:</b>			
Current operation:			
General government	0	10,000	10,000
<b>Total Expenditures</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Revenues Over Expenditures</b>	<b>830</b>	<b>0</b>	<b>830</b>
Fund Balances at Beginning of Year	4,890	8,813	13,703
Fund Balance at End of Year	\$5,720	\$8,813	\$14,533

City of Green, Ohio  
Statement of Changes in Assets and Liabilities  
Agency Fund  
For the Year Ended December 31, 1999

	<u>January 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31</u>
<b><u>Water Pass-Thru</u></b>				
<b>Assets</b>				
Cash and investments	\$0	\$259,113	\$194,036	\$65,077
Intergovernmental receivable	5,176	239,036	214,113	30,099
<b>Total Assets</b>	<b><u>\$5,176</u></b>	<b><u>\$498,149</u></b>	<b><u>\$408,149</u></b>	<b><u>\$95,176</u></b>
<b>Liabilities</b>				
Accounts payable	\$5,176	\$251,888	\$248,050	\$9,014
Interfund payable	0	45,000	0	45,000
<b>Total Liabilities</b>	<b><u>\$5,176</u></b>	<b><u>\$296,888</u></b>	<b><u>\$248,050</u></b>	<b><u>\$54,014</u></b>

## 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, 1999

General Fixed Assets:

Land & Improvements	\$	4,032,923
Buildings		2,570,898
Equipment		3,476,247
Vehicles		3,411,167
Construction in Progress		491,250

Total General Fixed Assets	\$	<u>13,982,485</u>
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Investment in General Fixed Assets:

General Revenue Fund	\$	2,276,708
<i>Special Revenue Funds:</i>		
Street Construction, Maintenance and Repair		2,858,568
Fire/Paramedic Levy		3,973,807
Ambulance Revenue		298,380
Parks and Recreation		3,427,270
Cemetery		77,278
Green Community Telecommunications		43,212
Zoning		56,929
Planning		51,360
Income Tax		87,603
Capital Projects Reserve		831,370

Total Investment in General Fixed Assets	\$	<u>13,982,485</u>
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City of Green  
Schedule of Changes in General Fixed Assets By Function  
As of December 31, 1999

Function	January 1, General Fixed Assets	Additions	Deletions	Transfers	December 31, General Fixed Assets
Security of Persons and Property	\$ 3,882,975	\$ 470,105	\$ 80,893	\$ 0	\$ 4,272,187
Public Health Services	59,591	17,687	0	0	77,278
Leisure Time Activities	3,108,804	128,571	0	189,895	3,427,270
Community Environment	101,108	7,181	0	0	108,289
Transportation	2,442,700	415,868	0	0	2,858,568
General Government	1,959,658	765,057	0	22,928	2,747,643
Construction in Progress	<u>228,151</u>	<u>475,922</u>	<u>0</u>	<u>(212,823)</u>	<u>491,250</u>
Total All Functions	<u>\$ 11,782,987</u>	<u>\$ 2,280,391</u>	<u>\$ 80,893</u>	<u>\$ 0</u>	<u>\$ 13,982,485</u>

City of Green  
Schedule of Changes in General Fixed Assets By Function and Activity  
As of December 31, 1999

Function	Land & Improvements	Buildings	Equipment	Vehicles	Total
Security of Persons and Property	\$ 297,311	\$ 752,515	\$ 1,243,939	\$ 1,978,422	\$ 4,272,187
Public Health Services	18,883	0	32,412	25,983	77,278
Recreation Time Activities	2,516,946	528,322	271,264	110,738	3,427,270
Community Environment	5,150	0	61,435	41,704	108,289
Transportation	20,493	519,630	1,151,752	1,166,693	2,858,568
General Government	1,174,140	770,431	715,445	87,627	2,747,643
Construction in Progress	0	491,250	0	0	491,250
<b>Total All Functions</b>	<b><u>\$ 4,032,923</u></b>	<b><u>\$ 3,062,148</u></b>	<b><u>\$ 3,476,247</u></b>	<b><u>\$ 3,411,167</u></b>	<b><u>\$ 13,982,485</u></b>

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## Statistical Tables



City of Green, Ohio  
1999 Statistical Tables

	<u>Page No.</u>
Governmental and Expendable Trust Fund Revenues by Source and Expenditures by Function - Last Ten Years .....	94
Property Tax Levies and Collections - Real Property and Public Utility Taxes - Last Ten Years .....	96
Property Tax Levies and Collections - Tangible Personal Property - Last Ten Years .....	96
Assessed and Estimated Actual Value of Taxable Property Last Ten Years .....	97
Construction, Bank Deposits, and Property Values - Last Ten Years .....	98
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	99
Principal Taxpayers .....	100
Special Assessment Collections - Street Lighting .....	101
Computation of Legal Debt Margin .....	101
Number of Registered Voters .....	102
1999 Demographic Statistics .....	102
Schedule of Insurance in Force .....	103
Income Tax Collections .....	103
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Government Expenditures .....	104
Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds .....	104
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita .....	105
Miscellaneous Statistics .....	106

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

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

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	1990
5,784,886	\$ 5,394,676	\$ 4,437,420	\$ 2,274,425	\$ 1,336,672	\$ 1,293,774
117,329	69,967	137,738	120,191	83,282	85,702
253,903	141,040	150,199	121,312	113,144	91,600
22,664	49,729	24,195	32,946	36,216	33,416
1,973,770	1,337,123	1,258,199	1,205,669	992,138	686,072
11,098	9,695	21,616	29,897	11,109	11,035
307,120	157,270	62,252	30,267	51,672	75,880
13,106	13,475	16,516	29,214	6,244	4,868
45,304	57,946	17,727	131,114	38,349	22,712
<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>	<u>\$ 2,305,059</u>
2,032,492	\$ 1,597,985	\$ 1,518,098	\$ 1,354,916	\$ 1,121,729	\$ 1,010,297
171,503	164,498	158,639	44,526	140,322	129,144
90,273	70,820	6,776	5,643	3,796	0
332,764	326,270	152,153	114,889	47,169	0
0	0	0	25,838	18,537	0
1,101,369	924,285	859,303	767,528	639,159	357,767
1,041,129	833,088	650,329	611,500	545,518	381,716
1,168,501	1,772,049	1,308,067	547,829	553,861	473,521
151,000	174,333	197,667	171,667	121,657	18,250
19,827	27,278	27,874	15,936	0	1,734
<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>	<u>\$ 2,372,429</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
1990	\$ 1,224,205	\$ 87,328	\$ 1,311,533	\$ 1,167,317	95.4%	\$ 40,688	\$ 1,208,005	\$ 103,528
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

(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
1990	\$ 133,017	\$ 18,303	\$ 151,320	\$ 131,930	99.2%	\$ 12,500	\$ 144,430	\$ 6,890
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

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)
1990	\$ 140,753,540	\$ 47,368,280	\$ 15,857,830	\$ 203,979,650	\$ 617,717,227	\$ 18,666,860	\$ 222,646,510
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

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	#Units	Commercial Construction (1) Value	Residential Construction (1)		Summit County (2) Bank Deposits (Thousands of \$)	Assessed Property Values (3)		
			#Units	Value		Residential/ Agriculture	Other Real Estate	Public Utility
1990	24	\$ 6,315,890	143	\$ 16,660,700	\$ 3,962,012	\$ 140,753,540	\$ 47,368,280	\$ 15,857,830
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

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.

Table 6

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

Tax Year	School	County	City	Portage Lakes Career Center	Akron Summit Library	Total
1990	\$ 45.43	\$ 12.59	\$ 6.40	\$ 4.35	\$ 0.00	\$ 68.77
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

## Jackson Local School District

Tax Year	School	County	City	Stark County Library	Total
1990	\$ 38.20	\$ 12.59	\$ 6.40	\$ 0.00	\$ 57.19
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

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, 1999

Name of Taxpayer	Property Value	Assesed Valuation
<b>Real Property:</b>		
A & M Associates	\$ 6,272,950	1.4%
Diebold, Inc	3,236,070	0.7%
Golf Trust of America LP	2,465,500	0.5%
Goodyear Tire & Rubber Co	1,962,600	0.4%
Three Sixty One Broadway Corp	1,914,200	0.4%
Briarwood Estates	1,609,380	0.4%
Willmoll Development Co	1,540,690	0.3%
Nightingale Holdings LLC	1,376,190	0.3%
McCann Plastics	1,302,180	0.3%
Mayfair Country Club	1,089,400	0.2%
<b>Total Real Property:</b>	<b>\$ 22,769,160</b>	<b>4.9%</b>
<b>Tangible Personal Property:</b>		
Diebold Corp	\$ 4,748,080	10.5%
Interbold	3,013,490	6.7%
Standard Jig Boring	1,828,270	4.0%
Goodyear Tire & Rubber Co	1,767,160	3.9%
Comdoc Inc	1,482,780	3.3%
IBM Credit Corp	1,341,750	3.0%
Doug Bigelow Chevrolet	1,276,600	2.8%
ARC Machine	1,256,750	2.8%
McCann Plastics	1,066,620	2.4%
Toth Buick	1,012,780	2.2%
<b>Total Personal Property:</b>	<b>\$ 18,794,280</b>	<b>41.6%</b>
<b>Public Utilities:</b>		
Ohio Edison	\$ 7,075,600	37.0%
East Ohio Gas Co.	5,803,050	30.4%
Ohio Bell Telephone	4,428,080	23.2%
<b>Total Public Utilities:</b>	<b>\$ 17,306,730</b>	<b>90.6%</b>

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
1990	\$ 11,652	\$ 11,447	\$ 131	\$ 24
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

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, 1999

Overall Debt Limitation	
Assessed tax valuation	\$ 499,935,146
Percentage limitation	10.5%
Overall debt limitation	52,493,190
Plus amount available in debt service fund	99,252
Less outstanding debt	<u>3,935,000</u>
Legal debt margin within 10.5% limitation	<u>\$ 48,657,442</u>
Invoted Debt Limitation	
Assessed tax valuation	\$ 499,935,146
Percentage limitation	5.5%
Invoted debt limitation	27,496,433
Plus amount available in debt service fund	99,252
Less debt outstanding	<u>3,935,000</u>
Legal debt margin within 5.5% limitation	<u>\$ 23,660,685</u>

Source: City Financial Records

Table 10

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

Year	Number of Registered Voters
1990	11,618
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

Source: Summit County Board of Elections

Table 11

City of Green, Ohio  
1999 Demographic Statistics

<u>POPULATION</u>	
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 1994	7.3%
<u>AGE DISTRIBUTION - 1990 Census</u>	
Under 18 yrs.	4,946
18 - 64 yrs.	12,143
Over 64 yrs.	2,090
<u>HOUSEHOLDS AND HOUSING - 1990 Census</u>	
Housing Year Round	--
Number of Housing Units	7,536
Median Number of Rooms	6.6
Occupied Housing Units	
Number of Persons per Housing Unit	2.66
One Person Household	1,429
Owner Occupied Units	5,646
MEDIAN VALUE	\$84,708
Number of Renters	1,568
MEDIAN RENT	\$360

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, 1999

INSURANCE COVERAGE	COMPANY	POLICY #	LIMITS	DEDUCTIBLES	POLICY PERIOD
GENERAL LIABILITY	CINCINNATI	CPP 551 56 28 AWR	\$ 1,000,000	N/A	5/12/1995 - 5/12/2000
AUTOMOBILE Liability/Medical Payments Uninsured Motorists	CINCINNATI	CPP 551 56 28 AWR	1,000,000 / 5,000 500,000	\$ 1,000	5/12/1995 - 5/12/2000
INLAND MARINE Electronic Data Processing Radio and Safety Equipment Contractors' Equipment	CINCINNATI	CPP 551 56 28 AWR	155,737 604,018 526,498	1,000 500 1,000	5/12/1995 - 5/12/2000
BUILDINGS AND PERSONAL PROPERTY	CINCINNATI	CPP 551 56 28 AWR	3,427,434	1,000	5/12/1995 - 5/12/2000
UMBRELLA LIABILITY	CINCINNATI	CCC 436 36 79	1,000,000	N/A	5/12/1995 - 5/12/2000
PUBLIC OFFICIAL LIABILITY	TUDOR	POL 0062802	1,000,000	7,500	5/11/1999 - 5/11/2000
PROFESSIONAL LIABILITY	EVANSTON	SM 804218	1,000,000	2,500	8/06/1999 - 8/06/2000
FIREMEN'S ERRORS AND OMISSIONS	WESTERN WORLD	NGL 726804 R-1	1,000,000	250	3/10/1999 - 3/10/2000

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

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	8.79%
1999	220,000	194,024	414,024	

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, 1999

	ASSESSED VALUATION	NET GENERAL TAX SUPPORTED DEBT	PERCENT OVERLAPPING	AMOUNT APPLICABLE TO CITY OF GREEN
CITY OF GREEN	\$ 476,549,142	\$ 4,085,540	100.00%	\$ 4,085,540
SUMMIT COUNTY	9,358,352,540	132,835,129	3.37%	4,476,544

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 16

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

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, 1999

<b>LOCATION:</b>		Centrally located in the greater Akron/Canton metropolitan area.	
Nearest Major City	Akron	<b>EDUCATION:</b>	
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
<b>LIBRARIES:</b>		<b>ENROLLMENT:</b>	
Green Branch of the Akron-Summit County Public Library		Public	3050
		Private	400
<b>TRANSPORTATION:</b>		Colleges	8 within 30 Miles
Air:	Akron/Canton Regional Airport	<b>UTILITIES/SERVICES:</b>	
	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		
	Continental Express, U.S. Airways	Water Supplier	Individual Wells,
Water:	Cleveland World Port - 48 Miles		Summit County Dept. of
Rail:	CSX Transportation		Environmental Services
Motor Freight Lines:	Over 100 in the Area		Consumers Ohio Water Co.
Public Transportation:	Metro Regional Transit Authority	Sewer Supplier	Individual Septic Systems,
			Summit County Dept. of
<b>COMMUNITY FACILITIES:</b>			Environmental Services
Golf Courses	Chenoweth Golf Course		
	Mayfair Country Club	<b>MEDICAL FACILITIES:</b>	
	Prestwick Country Club	Outreach facilities of Summa Health Systems	
	Raintree Country Club	Akron General Medical Center, Akron Children's	
	Turkeyfoot Golf Course	Hospital, Barberton Citizen's Hospital, as well as	
		numerous practitioners' offices.	
Other Facilities	Green Community/Senior Center	<b>FINANCIAL INSTITUTIONS:</b>	Banks - 6
	Boettler Recreational Park		
	Greensburg Park	<b>COMMUNICATIONS:</b>	
	Kreighbaum Park	Newspapers - Daily	Akrdn Beacon Journal
	Portage Lakes State Parks		Canton Repository
	YMCA Camp Y-Noah	Newspapers - Weekly	Cleveland Plain Dealer
	Greensburg Lions Club		Suburbanite
Churches - 22	Various Denominations		Green Leader
Shopping Centers	Serviced by various shopping plazas	Radio Stations	Akron/Canton/Cleveland Areas
	with numerous larger malls located	Television Stations	Akron/Canton/Cleveland Areas
	in the Akron and Canton areas	Cable Television	Cable One
Hotel - 1	Rooms - 131		
Motels - 5	Rooms - 214		



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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800-282-0370

Facsimile 614-466-4490

**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 18, 2000**