



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF CHILLICOTHE
ROSS COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Award Expenditures	2
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	3
Report on Compliance with Requirements Applicable to Each Major Federal Program, Internal Control Over Compliance in Accordance with OMB Circular A-133, and Schedule of Federal Award Expenditures	5
Schedule of Findings	7

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**CITY OF CHILLICOTHE
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Cash Basis)**

Federal Grantor Agency/ Pass-Through Agency/ Grant Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants:			
State's Program	14.228	A-F-97-104-1 A-F-98-104-1 A-F-99-104-1	\$155,286
HOME Investment Partnership Program	14.238	A-C-99-104-1	952
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			156,238
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Transportation</i>			
Urban Mass Transportation Grants:			
Public Transportation for Nonurbanized Areas	20.509	EHTA-0071-099-991	398,259
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Local Law Enforcement Block Grant	16.592	96-LB-VX-1466	24,510
<i>Passed through the Ohio Office of Crime Victims Services</i>			
Crime Victims Assistance	16.575	99VAGENE394	28,857
<i>Passed through the Ohio Office of Community Oriented Policing Services</i>			
Public Safety Partnership and Community Policing Grants	16.710	95-CFWX-4436	34,997
TOTAL U.S. DEPARTMENT OF JUSTICE			88,364
Total Federal Awards Expenditures			\$642,861

See accompanying Notes to the Schedule

**CITY OF CHILLICOTHE
ROSS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the City's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - MATCHING REQUIREMENTS

A certain Federal program required that the City contribute non-Federal funds (matching funds) to support the Federally-funded program. The City has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule. Cash receipts from the federal agency are commingled with the City funds. It was assumed federal monies were expended first.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Mayor Margaret Planton
Members of Council
City of Chillicothe
Ross County
35 South Paint Street
Chillicothe, Ohio 45601-0457

We have audited the general purpose financial statements of the City of Chillicothe, Ross County, Ohio (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated April 14, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated April 14, 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 April 14, 2000.

Mayor Margaret Planton
Members of Council
City of Chillicothe
Ross County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

April 14, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

Mayor Margaret Planton
Members of Council
City of Chillicothe
Ross County
35 South Paint Street
Chillicothe, Ohio 45601-0457

Compliance

We have audited the compliance of the City of Chillicothe, Ross County, Ohio, (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the City in a separate letter dated April 14, 2000.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 1999, and have issued our report thereon dated April 14, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

April 14, 2000

The City of Chillicothe, Ohio



Comprehensive Annual Financial Report



Illustrations provided by Ted Fickisen

*Bicentennial Monument
Yockanose Park
Chillicothe, Ohio*

*Ted W. Fickisen
Eugene W. Engeman
3-5-99*

William D. Morrissey, City Auditor



for the year ended December 31, 1999

City of Chillicothe, Ohio Comprehensive Annual Financial Report

William D. Morrissey

Chillicothe City Auditor



For the Year Ended December 31, 1999

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Prepared by the Office of the City of Chillicothe Auditor

CITY OF CHILLICOTHE, OHIO

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

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION	Transmittal Letter	1
	GFOA Certificate of Achievement	15
	Elected Officials	16
	Appointed Officials	17
	Organization Chart	18
	City Auditor's Staff	19
<hr/>		
FINANCIAL SECTION	<u>Report of Independent Accountants</u>	
	<u>Combined Financial Statements:</u>	
	<u>(General Purpose Financial Statements)</u>	
	Combined Balance Sheet- All Fund Types and Account Groups	20
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances- All Governmental Fund Types and Expendable Trust Funds	24
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual (Budget Basis)- All Governmental Fund Types and Expendable Trust Funds	26
	Combined Statement of Revenues, Expenses and Changes in Fund Equity All Proprietary Fund Types and Nonexpendable Trust Fund	29
	Combined Statement of Cash Flows- All Proprietary Fund Types and Nonexpendable Trust Fund	30
	Notes to the Combined Financial Statements	32
	<u>Combining Financial Statements and Schedules</u>	
	<u>General Fund:</u>	
	Description of Fund	62
	Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Budget Basis) - General Fund	63
	<u>Special Revenue Funds:</u>	
	Description of Funds	70
	Combining Balance Sheet- All Special Revenue Funds	73
	Combining Statement of Revenues, Expenditures and Changes in Fund Balances- All Special Revenue Funds	76
	Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Budget Basis)- All Special Revenue Funds	79
	<u>Debt Service Fund:</u>	
	Description of Fund	97
	Balance Sheet- Debt Service Fund	98
	Statement of Revenues, Expenditures and Changes in Fund Balances- Debt Service Fund	99

CITY OF CHILLICOTHE, OHIO

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

TABLE OF CONTENTS - Cont'd

Page

Combining Financial Statements and Schedules- Continued

Debt Service Fund- Continued:

Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Budget Basis)- Debt Service Fund	100
---	-----

Capital Project Funds:

Description of Funds	101
Combining Balance Sheet- All Capital Project Funds	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances- All Capital Project Funds	104
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Budget Basis)- All Capital Project Funds	106

Enterprise Funds:

Description of Funds	112
Combining Balance Sheet- All Enterprise Funds	113
Combining Statement of Revenues, Expenses and Changes in Fund Equity- All Enterprise Funds	115
Combining Statement of Cash Flows- All Enterprise Funds	116
Schedule of Revenues, Expenses and Changes in Fund Equity-Budget and Actual (Budget Basis)- All Enterprise Funds	118

Fiduciary Funds:

Description of Funds	120
Combining Balance Sheet- All Trust and Agency Funds	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances- All Expendable Trust Funds	124
Statement of Revenues, Expenses and Changes in Fund Balance- Nonexpendable Trust Fund	125
Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Budget Basis)- All Expendable Trust Funds	126
Schedule of Revenues, Expenses and Changes in Fund Equity-Budget and Actual (Budget Basis)- Nonexpendable Trust Fund	128
Statement of Cash Flows- Nonexpendable Trust Fund	129
Combining Statement of Changes in Assets and Liabilities- All Agency Funds	130

General Fixed Assets Group of Accounts:

Description of Funds	132
Schedule of General Fixed Assets by Source	133
Schedule of General Fixed Assets by Function and Activity	134
Schedule of Changes in General Fixed Assets by Function and Activity ..	135

CITY OF CHILLICOTHE, OHIO

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

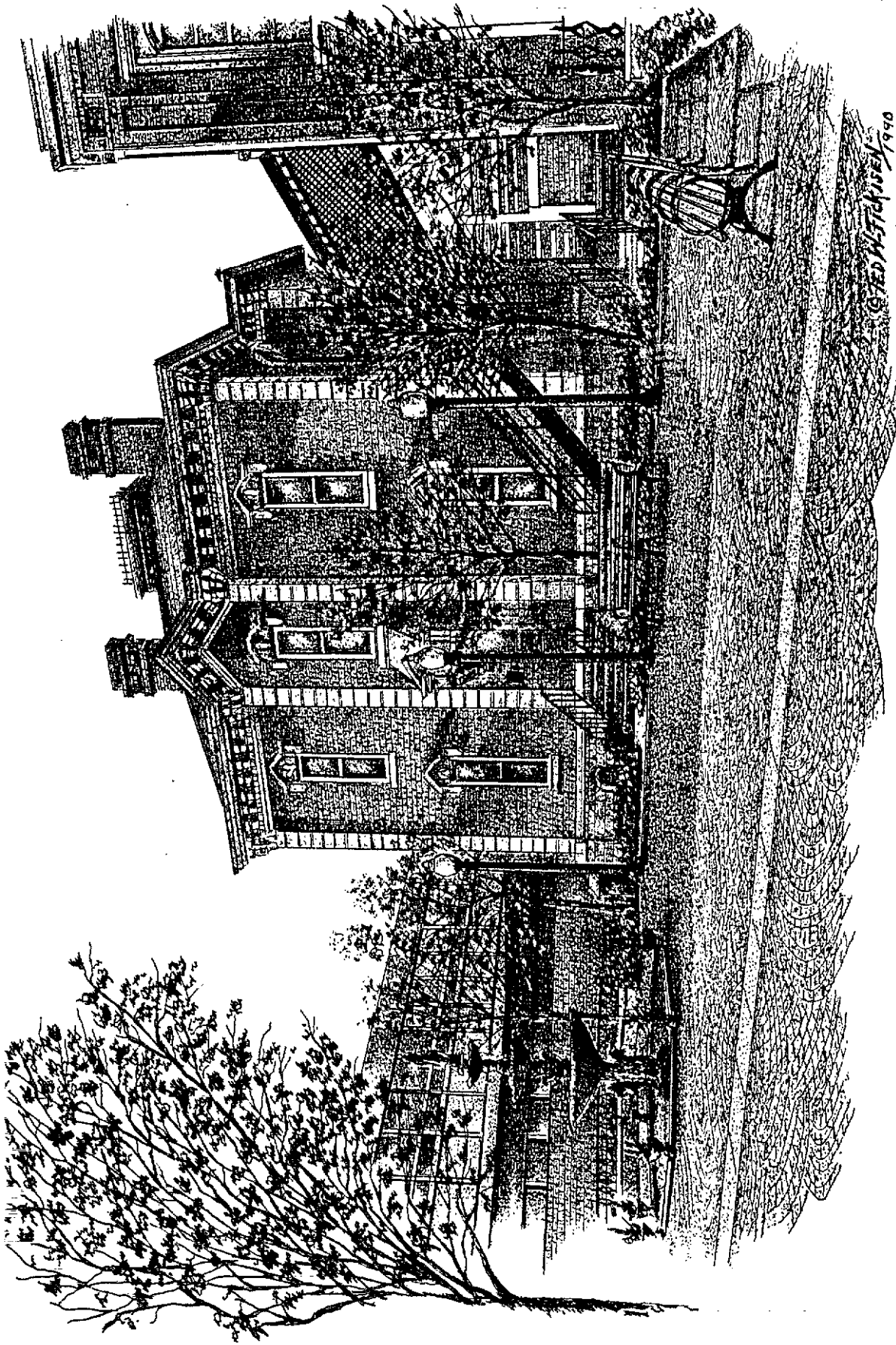
TABLE OF CONTENTS - Cont'd

Page

STATISTICAL SECTION

<u>Table</u>	
1.	General Governmental Expenditures by Function- Last Ten Fiscal Years 136
2.	General Governmental Revenues by Source-Last Ten Fiscal Years 137
3.	Property Tax Levies and Collections- Real, Utility and Tangible Taxes -Last Ten Fiscal Years 138
4.	Assessed and Estimated Actual Value of Taxable Property- Last Ten Fiscal Years 139
5.	Special Assessment Billings and Collections- Last Ten Fiscal Years 140
6.	Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita - Last Ten Fiscal Years 141
7.	Computation of Legal Debt Margin 142
8.	Property Tax Rates- Direct and Overlapping Governments (Per \$1000 of Assessed Value)- Last Ten Fiscal Years 143
9.	Computation of Direct and Overlapping Net General Obligation Bonded Debt 144
10.	Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures- Last Ten Fiscal Years 145
11.	Demographic Statistics and Average Unemployment Rates- Last Ten Fiscal Years 146
12.	Property Value, Construction, and Bank Deposits- Last Ten Fiscal Years 147
13.	Principal Real and Personal Property Taxpayers 148
14.	Enterprise Revenue Bond Coverage 149
15.	Fund Cash Summary Report- Last Ten Fiscal Years 150
16.	Miscellaneous Statistics 185

INTRODUCTORY SECTION



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Carl W. Jackson

*Public Square
(Old Ross County Jail)
Chillicothe Ohio*



CITY OF CHILLICOTHE — Ohio's First Capital
WILLIAM D. MORRISSEY, City Auditor



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April 14, 2000

TO: The Honorable Citizens of Chillicothe
Mayor, Law Director, Treasurer and Members of City Council

FROM: City Auditor William D. Morrissey and Staff

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Chillicothe for the year ended December 31, 1999. This report, prepared by the City Auditor's Office, contains a comprehensive analysis of the City's financial position and activities for the year 1999. It is intended to provide all pertinent and necessary information to the Citizens of Chillicothe.

Responsibility for both the accuracy of the data presented and the completeness of the presentation rests with the City. We believe this data to be accurate in all material aspects and that it is presented in a manner which fairly sets forth both the financial position of the City and the operation of the City. It is hoped that this report will enable our citizens to better understand all of our City's services and functions as we strive to better serve the people of Chillicothe.

The CAFR Report

This CAFR is presented in three basic sections: The introductory section which includes the table of contents, this transmittal letter, a reproduction of the 1998 Certificate of Achievement Award, a list of City Officials and a complete organizational chart. The second section is the financial section, which contains the State Auditor's Office opinion letter, combined financial statements, notes to these statements and all pertinent financial information for the year 1999. The third section is the statistical section including a ten year cash summary report, by fund of revenue and expenditures, for all departments and funds.

State Audit

The 1999 combined financial statements were audited by the State of Ohio Auditor's Office. This audit was conducted according to generally accepted auditing standards and Government Auditing Standards and included a legal and financial compliance audit, a review of internal controls and tests of transactions. The State Auditor's opinion letter is at the beginning of the financial section.

Reporting Entity

In accordance with the Governmental Accounting Standards Board (GASB) Statement 14, the following is a brief definition of the reporting entity. This report includes all funds, account groups, agencies, boards and commissions for which the City is financially accountable. In considering that responsibility the City must determine whether an entity is fiscally independent of the City, and whether it has the ability to significantly influence operations, select the governing authority, designate management and maintain accountability over fiscal matters of the entity. The reporting entity is discussed in more detail in Note 1 of the Notes to the Combined Financial Statements.

History and City Organization

The City of Chillicothe, the first capital of the State of Ohio, was founded in 1796 and served as Ohio's Capital twice from 1803 to 1809 and from 1812 to 1816. Located in Ross County, at the intersection of Routes 23, 35 and 50 just 45 miles south of Columbus, Ohio, our City of 10.1 square miles has approximately 22,726 citizens according to the latest census. The City has six public parks, two public schools, a branch of Ohio University and two public libraries.

The City has operated under the Mayor - Council form of Government since 1965 and functions as such under the Ohio Revised Code statutes of law.

The Mayor is elected to four year terms and serves as the Chief Executive and Administrative Officer of the City. The Mayor is charged with enforcing the laws of Ohio and all City ordinances and appoints and removes all heads of departments except other elected officials and their employees. The Mayor has the authority to veto any legislation passed by City Council. Such veto may be overturned by a two thirds vote of City Council.

The Auditor is elected to four year terms and serves as the Chief Fiscal Officer of the City and has all the powers and duties as imposed by the laws of the State of Ohio. The City Auditor keeps the books of the City, receives all funds for the City and all its departments, and deposits all monies belonging to the City or held in trust by it. The City Auditor is responsible for the Tax Auditor and the collection of City income tax.

The City Auditor is also responsible for the issuing of all bonds and notes of the City. The Investment Board, made up of the City Auditor, the Mayor and the Law Director, determines the investments of the City's monies. City monies are invested within the framework of our policy as established by Ordinance #100-96. We invest in certificates of deposit with our local approved banks through a bid process as conducted by the City Auditor's Office whenever monies are available to invest and overnight repurchase agreements with our local banks.

The Treasurer, also elected to four year terms, signs all receipts and vouchers for payment and serves as a check and balance to the City Auditor.

The Law Director is elected to four year terms and serves as legal counsel to Council, the Auditor, the Administration, Civil Service, City Schools and represents the City in all civil and criminal matters.

City Council consists of nine members plus the President of Council, all of whom are elected to two year terms, and serves as the legislative branch of City Government. They are responsible for enacting ordinances and resolutions, appropriating funds, levying taxes, and fixing compensation for all City Officials and employees. Council appoints a Clerk of Council to assist them in legislative matters.

The City also operates a Municipal Court that employs two Judges, elected for six year terms, and a Municipal Clerk of Court.

A complete list of elected officials, department heads and an organizational chart are at the end of this section.

The City employ's 319 people, both full-time and permanent part-time, to serve the citizens of Chillicothe in the various departments described as follows: Public Safety (Police, Fire and School Patrol), Recreation (Parks and Recreation), Utilities (Water, Sewer, Sanitation), Transportation (Bus System), Community Environment (Planning, Zoning, Economic Development), Streets (Engineering and Service Departments), General Government (Administrative services including Municipal Court), and Finance (including Auditor, Tax Auditor and Treasurer).

Economic Outlook

The economy in Chillicothe and Ross County was good in 1999, although not as strong overall as 1998, as indicated by City income tax revenues and Ross County sales taxes. Local income taxes amounted to \$8,978,397, an increase of \$146,525 or 1.7%. County sales taxes were \$9,413,899, an increase of \$378,976 or 4.2%. Strong growth is evident in residential housing construction throughout the County and it continues in the retail sector. The population of Ross County is currently estimated at more than 76,000.

Tourism is another area of our local economy which continues to grow as indicated by hotel-motel taxes of \$169,130 in 1999.

The average unemployment in Ross County at the end of 1999 was 4.4% as compared with 4.0% for the State. Although higher than the state, this figure is excellent when compared with the rest of southern Ohio.

Mead Paper currently employs 2,200 people with annual wages totaling \$117,028,000 contributing to our local economy. Paper production totaled 524,000 tons for 1999. In 2000, Mead's Ohio operation will create a facility plan to align with its vision to lead the industry in production and sales of both coated and carbonless paper.

1999 was Kenworth's 25th anniversary and another record year with 1,700 people currently employed. Year 2000 looks to be comparable to 1999.

Major Initiatives

The year 1999 again saw many accomplishments which contributed to the overall betterment of our City and Ross County. A brief summary follows:

- ◆ HUD grants totaling \$227,332 were utilized in areas such as fair housing, rental rehabilitation, park improvements, Black Improvement Center, the 1st Capital Technology Center, and emergency home repair.
- ◆ City Council again authorized the sharing of hotel-motel tax receipts with the Visitors and Convention Bureau. 1999 cost: \$55,813.
- ◆ As part of the annexation agreement for the properties on North Bridge Street, the City reimbursed the Trustees of Springfield and Scioto Townships \$47,038. This amount will continue for the next five years.
- ◆ The City's capital improvements included:
 - ▶ \$109,422 for computer upgrades partially to address the year 2000 problem. The City entered the new year with no problems relative to the year 2000. Total costs to address the year 2000 problem over a two year period totaled \$146,000.

- ▶ Capital purchases of equipment included; transit bus at \$56,257; airpacks plus a fill station for the Fire Department at \$17,522; a new medic squad unit at \$83,004; Bicentennial stairway at \$44,561; improvements to Poland Park at \$132,962; an additional stairway to the bikepath on the floodwall at \$7,600; a new backstop at diamond #2 in the City Park costing \$8,500; a large mower for parks at \$36,884; improvements to the building at the Seney Road Police pistol range at \$8,339; tactical law enforcement equipment, such as nightvision goggles and special communications headsets totaling \$26,640, were purchased with Local Law Enforcement Block Grant funds; five police cars at \$101,825; Parks Department also added a new pickup truck at \$17,028 and a brush chipper at \$24,916; a new refuse packer truck was added to the fleet for \$87,361; and a skid loader was purchased for the Utilities Department for \$19,869.
- ▶ Total capital improvements for 1999 were \$1,115,130 in general fixed assets and \$169,850 in the enterprise fund.

- ◆ A water fountain, paid for by donated money, was installed on the bike path in memory of Pat White.

- ◆ Route 104 Industrial Park (Gateway) has been annexed to the City but remains part of the Union-Scioto School District.

- ◆ Work continues on Sharon Road and Shannon Drive water lines.

- ◆ \$575,000 in bonds were issued to prepay, at a discount, the City's accrued liability to State Police and Firemen's Disability and Pension Fund, thereby saving the City \$169,732. This is a cumulative savings of \$559,324 over the 36 year period.

- ◆ Y.S.K. donated \$15,000 towards building the new stairway to the Bicentennial Park.

- ◆ Ordinance 110-99 was passed giving elected officials a 3% pay increase each of the next four years.

- ◆ Dollar General Store opened in the old Woolworth location in Central Center.
- ◆ Frontiervision cable was bought out by Adelphia.
- ◆ The Chillicothe Gazette resumed publishing a Sunday edition in May for the first time in 56 years.
- ◆ C.V.S. Pharmacy opened on Western Avenue.
- ◆ Kenworth Trucking Co. celebrated 25 years in June with their 1,700 employees.
- ◆ Triple Crown Sports opened behind the Hampton Inn.
- ◆ Charley's Steakery, Fazoli's, Sunny Brook Deli, and Schlegels Coffee Shop opened while Sir Richards and the Gas Light Inn closed.
- ◆ Building permits totaled \$76,943 in 1999 for \$14,659,972 of improvements.
- ◆ The local contractor registration ordinance that was passed in 1996 resulted in registering more than 473 contractors and fee revenue of \$21,248.
- ◆ \$400,450 worth of work was done on street and alley repair although the bill was held up until 2000.

Other important developments in 1999 were:

- ◆ Expansion continued in the Yaples Orchard subdivision and the Timberidge Development.
- ◆ Horizon Telephone continues to expand its office and work force to meet the demands of its cellular business.

Future Initiatives

2000 promises to be another year of growth and progress for our area as indicated below:

- ◆ The City continues to seek a central location to consolidate both the Service and Engineering Departments under one roof and remove the salt pile from the City Park.
- ◆ Plans are complete to build the final section of Route 35 southeast of Chillicothe. This will complete a four lane highway from Washington Court House to the Ohio River in Gallipolis, thus finally eliminating a very dangerous stretch of highway.
- ◆ Sewer and water lines will be extended to the Route 104 Industrial Park by the fall of 2000.
- ◆ \$47,000 will be spent on Western Avenue to reset traffic lanes from Limestone Blvd. to the Kroger's entrance. This is planned to improve traffic flow in this area and egress from Brewer Heights.
- ◆ The C.I.C. will continue to seek a permanent manufacturing tenant to purchase the Bosch property and replace the 200 jobs lost when the firm left.
- ◆ Planned capital improvements budgeted for 2000 include: \$25,000 in pool improvements; an \$82,000 refuse packer; \$40,000 in computer upgrades for the Engineering Department; \$95,000 to remodel the Municipal Court Building; \$75,000 for a dump truck; \$400,000 in street and alley improvements; \$40,000 for a new electrician's van; \$20,000 for two traffic controllers; \$126,570 for two buses; \$38,000 for two unmarked police cars; \$150,000 for landfill closure; \$42,000 for one ton dump truck for Parks and Recreation; \$264,490 for improvements to our parks; \$100,000 to refurbish a clarifier; and \$132,000 in sewer rehabilitation work.
- ◆ A nature works grant totaling \$152,692 combined with \$100,000 in local matching funds will be initiated this year to improve all of our City parks.
- ◆ Water and sewer capital expenditures will amount to \$474,000 in 2000.

- ◆ Development should proceed on the Herron property between Route 23 and Route 159. This will total 800 acres in all.
- ◆ A foreign trade zone will be established in the Route 104 Industrial Park.
- ◆ A connector road and bridge is planned between Route 104 and Route 23 just north of Delano Road.
- ◆ The old Wearever plant will house Alcoa sub-assembly and logistics, who will assemble tires and wheels for Kenworth.

These are just a few of the initiatives planned to address our City's future and the overall health of our community.

Financial Information

Basis of Accounting

The City of Chillicothe accounting system is maintained on a "fund basis" with each fund falling into one of the following categories: Governmental Funds (General, Special Revenue, Debt Service, Capital Project), Proprietary (Enterprise Funds), and Fiduciary Funds. The City has always maintained these funds on a cash accounting basis, but is now reporting at year end on the modified accrual basis for Governmental and similar Fiduciary Funds and the accrual basis for Proprietary and similar Fiduciary Funds which is in accordance with generally accepted accounting principles (G.A.A.P.)

The modified accrual accounting method recognizes revenues when measurable and available and expenditures when the liability is incurred, whereas the accrual basis of accounting recognizes revenues when measurable and earned and expenses when incurred. Further description of accounting procedures and policies is available in Note 2 of the Notes to the Combined Financial Statements in the financial section.

Budgetary Controls

The City Council adopts an annual appropriation ordinance at the beginning of each fiscal year (January 1st to December 31st). This appropriation is done in basic categories such as personal services (salaries and fringe benefits), travel transportation, materials and supplies, contractual services, capital outlay, miscellaneous expenditure/expense, transfers and debt service for each department. Within the travel transportation, materials and supplies, contractual services and miscellaneous expenditure/expense categories departments make needed adjustments throughout the course of the year as necessary.

During the course of the year, only City Council may authorize by ordinance any additions, deletions or changes between funds as they have originally been appropriated. Within each fund and/or department these dollars are maintained, as appropriated, on a daily basis by the Auditor's Office with weekly detailed budget expense reports distributed to all departments. Each department controls their own expenditures/expenses and budgets. The City maintains its budgetary control by not allowing expenditures/expenses plus encumbrances to exceed appropriations at the fund, function, department and object levels. All purchases by the City are processed through the computer system in two stages. A department first initiates a purchase by issuing a purchase requisition which is approved by the Purchasing Agent, the Mayor and then by the City Auditor. In turn this is then converted to a purchase order which again is signed by both the Purchasing Agent and the City Auditor and then forwarded to the appropriate vendor. It is important to note the Auditor approves as to availability of funds and review as to the legality of the expenditures. It should also be noted that any purchase in excess of \$500 must be approved by the Board of Control, which is made up of the Mayor, Service Director and the Safety Director.

Further description of the City's budgetary controls may be found in Note 2 of the Notes to the Combined Financial Statements in the financial section of this report.

Internal Controls

The City's accounting system has in place many internal controls to ensure reasonable, although not absolute, assurance that all of the City's assets are protected against loss from unauthorized or improper use or disposition. These controls require that all executed transactions follow set guidelines and are subject to multiple approvals. These controls are designed to ensure that explicit and complete financial records are maintained to the satisfaction of the City Auditor, the State Auditor and meet G.A.A.P. financial guidelines. It should be noted that the "reasonable assurance" concept recognizes that the cost of a control should not exceed the benefits likely to be derived therefrom and that it is the task of management to make that evaluation.

One of the objectives of the annual audit by the State Auditor's Office is a review of these internal controls to provide assurance to the security of the City's assets.

Financial Highlights

Governmental Funds

Revenues for governmental funds (General Fund, Special Revenue, Debt Service and Capital Project Funds) are outlined below showing the dollars for 1998 and 1999, the amount of increase or (decrease) and the percentage for same.

These figures are stated on a G.A.A.P. basis.

			Inc/(Dec)	%of Inc
<u>Revenues:</u>	<u>1998</u>	<u>1999</u>	<u>from 1998</u>	<u>/(Dec)</u>
Taxes	\$10,223,543	\$10,406,953	\$183,410	1.79%
Charges for Services	2,257,395	1,666,596	(590,799)	(26.17)%
Fines, License & Permits	1,439,458	1,481,959	42,501	2.95%
Intergovernmental	3,658,562	3,707,165	48,603	1.33%
Special Assessments	119,265	130,183	10,918	9.15%
Investment Earnings	658,762	662,905	4,143	0.63%
Other	<u>821,781</u>	<u>397,458</u>	<u>(424,323)</u>	(51.63)%
Total Revenue	\$19,178,766	\$18,453,219	(\$ 725,547)	
			Inc/(Dec)	% of Inc
<u>Expenditures:</u>	<u>1998</u>	<u>1999</u>	<u>from 1998</u>	<u>/(Dec)</u>
Current:				
General Government	\$4,483,092	\$4,743,515	\$260,423	5.81%
Security of Persons and Property	6,596,471	7,265,341	668,870	10.14%
Transportation	3,032,695	2,951,151	(81,544)	(2.69)%
Community Environment	397,983	296,156	(101,827)	(25.59)%
Basic Utility Services	833,684	963,720	130,036	15.60%
Leisure Time Activities	633,893	680,082	46,189	7.29%
Capital Outlay	940,767	760,693	(180,074)	(19.14)%
Debt Service:				
Principal Retirement	370,212	967,728	597,516	1.61%
Interest & Fiscal Charges	<u>227,241</u>	<u>226,994</u>	<u>(247)</u>	(0.11)%
Total Expenditures	\$17,516,038	\$18,855,380	\$1,339,342	
Excess of Revenues over (Under) Expenditures	\$ 1,662,728	(\$402,161)		

Total General Fund revenue decreased \$358,901 or 2.52% in 1999 over 1998 and total expenditures increased \$1,044,404 or 9.42% for the same period. This resulted in a General Fund balance at year end of \$4,186,144 on a GAAP basis. This carryover balance represents 104 working days operation for the City's General Fund.

Significant changes in total governmental revenue were mainly in Charges for Services, which decreased \$590,799 or 26.17% and in Other Revenues, which were down \$424,323 or 51.63%. The decrease in Charges for Services was caused by reduced charges against utilities and transit for services.

The decrease in Other Revenues was largely due to a refund of \$277,894 from Workers Compensation in 1998, which was a one time event, as well as our Cops Fast grant which ended in early 1999 resulting in a reduction of \$45,383 in reimbursements in 1999. The significant changes in expenditures were in General Government, \$260,423 or 5.81%, Security of Persons and Property, \$668,870 or 10.14% , Basic Utility Services, \$130,036 or 15.6% and Principal Retirement, \$597,516 or 1.61%. General Government's increase of \$260,423 or 5.81% was a normal increase resulting from employee retirement and pay increases. Security of Persons and Property was mainly impacted by an increase of \$323,647 in salaries and fringes in the fire department, which was brought about by a new bargaining agreement. We also had four police officers retire with a payment of accrued sick leave and vacation plus fire fighters have purchased sick leave and vacation to convert to deferred compensation as permitted by the new bargaining agreement. The increase in Basic Utility Services was caused primarily by an increase in salaries and fringes of \$60,634 and a capital purchase of \$87,361 for a new refuse packer. Principal Retirement was impacted by the issuance of \$575,000 in bonds to prepay the City's accrued liability to the State Police and Firemen's Disability and Pension Fund.

Proprietary Funds

The proprietary or enterprise funds for the City are Water and Sewer Funds. The fund equity balance in the Water Fund on December 31, 1999 was \$6,370,815. Total expenses for the Water Fund in 1999 totaled \$3,528,450 while regular operating expenses for the year totaled \$2,740,569.

The Sewer Fund had a fund equity balance of \$8,702,542 at year end with total revenues of \$2,524,278 and total expenses of \$2,252,744.

Debt Administration

The gross indebtedness of the City as of December 31, 1999 was \$21,201,661 and is comprised of a number of bond issues and two note issues as follows: In December, 1977, the City entered into an agreement with the Ohio Water Development Authority (O.W.D.A.) to pay the City's share of sewage treatment and collection capital projects. Current debt to O.W.D.A. is \$286,661 . Final payment on this borrowing is July 1, 2003.

On January 5, 1994, the City issued \$3,010,000 in Sewer Mortgage Revenue Bonds with an average interest rate of 4.56% to advance refund the outstanding \$2,575,000 of Series 1988 Sewer Mortgage Revenue Bonds with an average interest rate of 7.59%. The current amount outstanding on this refunding issue is \$2,005,000. Projected debt service savings on the advance refunding are expected to be \$191,620 through the life of the bonds.

On September 1, 1990, the City issued \$825,000 in General Obligation Bonds with interest rates ranging from 6.125% to 7.20% for Streetscape. The current amount outstanding on this issue is \$110,000.

On July 1, 1992, the City issued General Obligation Bonds in the amount of \$4,590,000 to consolidate the four note issues for Streetscape, No. 1 Fire Station, Landfill and the City-County Law Complex. The current amount outstanding on this issue is \$2,935,000.

On July 15, 1993, the City issued \$17,810,000 in Water Mortgage Revenue Bonds with an average interest rate of 5.22% to advance refund the outstanding \$8,995,000 of Series 1989 and \$4,155,000 of Series 1990 Water Mortgage Revenue Bonds with average interest rates of 6.63% and 6.60% respectively, and to retire a Water Bond Anticipation Note outstanding of \$2,500,000 with an interest rate of 3.56%. The current amount outstanding on this refunding issue is \$14,125,000.

On June 1, 1999, the City issued General Obligation Bonds in the amount of \$575,000 to pay off its debt to the State Police and Firemen's Disability and Pension Fund. The current amount outstanding on this issue is \$565,000.

On August 3, 1999, the City issued \$500,000 in bond anticipation notes for the express purpose of financing the water and sewer infrastructure improvements to the Route 104 Industrial Park. At the conclusion of this work, it is expected that the debt will be repaid from the appropriate funds relative to the percentage of expenses in each fund. This debt matures on August 3, 2000 and bears interest charges of 3.98%.

On September 23, 1993, the City issued \$900,000 in bond anticipation notes for the purpose of expansion of the City's Wastewater Treatment Plant. The current debt outstanding is \$675,000.

The City retired a total of \$1,262,708 on this debt in the year 1999.

Cash Management

The City Auditor is responsible for investing all the City's funds and accomplishes this by investing in certificates of deposit and overnight repurchase agreements with our local banks. These certificates of deposit range in length from thirty days to one year and are awarded on a bid basis to the institution having the best bid whenever an investment is to be made. In addition, our City takes advantage of every opportunity to earn interest on all other funds including the float on outstanding checks and funds being held by bond trustees. Interest earned on all investments is designated to the General Fund by law. The only exception being for specifically designated trustee funds and borrowed funds for major projects such as those within the Water and Sewer Funds.

On September 23, 1996 the City formally adopted, by Ordinance #100-96, an investment policy as required by Sub. Senate Bill #81.

Risk Management

The City maintains a comprehensive risk management program comprised of a number of differently structured liability insurance policies and performance bonds. All policies and bonds are competitively bid and most are placed with local agents.

On December 14, 1992 the City, by Ordinance #124-92, closed out the Liability Insurance Fund and transferred the remaining fund balance to the General Fund. Expenditures from the General Fund in 1999 for insurance were \$16,021 for general liability coverage of \$1,000,000 and \$2,839 for miscellaneous small claims and settlements as approved by the insurance committee. This committee is made up of the City Auditor, Purchasing Agent and the Chairperson of the City Council Finance Committee.

The City also carries additional liability policies on the Police Department (\$1,000,000 with \$10,000 deductible), the Fire Department (\$1,000,000 for EMT and Paramedics), commercial properties replacement insurance on buildings and contents (\$22,239,780), and public officials errors and omissions liability (\$1,000,000 with \$10,000 deductible). Additionally, there are special bonds on the Municipal Court Clerk (\$250,000 coverage) and all of the clerks are bonded as are the employees of the City Auditor and City Treasurer. Bonds of varying amounts are also carried on elected officials and department heads. The City also carries coverage up to \$1,000,000 on all City vehicles.

Full time City employees and elected officials are covered by a limited risk health and dental benefits program through Central Benefits Insurance Company where claims of \$1,512,083 and premiums of \$165,304 were paid in 1999. The total cost of medical coverage for City employees was \$1,677,387. An excess coverage insurance policy with Central Benefits Insurance Company covers individual claims in excess of \$50,000 and aggregate claims in excess of \$1,384,705. The City also belongs to the Workers' Compensation Group Rating Program where premium costs for 1999 totaled \$46,816.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Chillicothe for its **Comprehensive Annual Financial Report** for the year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Chillicothe has now received a Certificate of Achievement for each of the years ended December 31, 1991 through December 31, 1998. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgment

This Comprehensive Annual Financial Report for the City of Chillicothe is the ninth for our City and represents not only a tremendous effort on the part of the Auditor's staff but is indicative of the professionalism of all the people involved. With this report our taxpayers may now better understand the operation of our City and its basic financial structure.

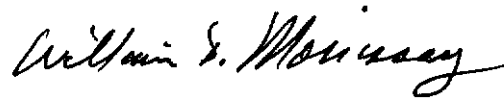
I would first like to thank all members of my staff who are listed on page 19 and especially my Office Manager, Donna Taylor, who spent many hours compiling and entering the data for this report.

Our special thanks to Ted Fickisen for the donation of the drawings on the cover and the insert pages of this years CAFR.

I would also like to thank J. L. Uhrig & Associates, C.P.A. for their efforts. Without their assistance, this project would have been extremely difficult to accomplish and certainly would not have achieved the high level of professionalism exhibited herein. Our thanks also to the State of Ohio Auditor, Jim Petro's staff for their assistance and helpful service throughout the 15 years I have served as Chillicothe City Auditor.

Finally, I would like to thank our City Council Members and the Administration for their cooperation and support throughout the course of this project.

Respectfully yours,



William D. Morrissey
Chillicothe City Auditor

Certificate of Achievement for Excellence in Financial Reporting


Presented to

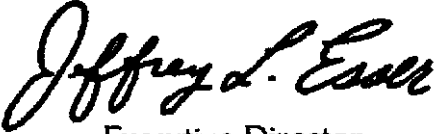
City of Chillicothe,
Ohio

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 Brueckner
President


Jeffrey L. Essler
Executive Director

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

Prepared by Office of City Auditor

CITY OFFICIALS

MAYOR

Margaret F. Planton
Partial Term Expires 12-31-99
President of Council 1-1-96 to 3-26-97
Member of Council 1-1-90 to 12-31-95

CITY COUNCIL

Warden D. Seymour
President
Term Expires 12-31-99
Partial Term Council at Large Expired 12-31-97
Previous Council Terms
1-1-72 to 12-31-95

Thomas Trutschel
Term Expires 12-31-99
Second Term - 1st Ward

James Phillips
Term Expires 12-31-99
First Term - 3rd Ward

William Bonner
Term Expires 12-31-99
First Term - 5th Ward

Joseph Herlihy
Term Expires 12-31-99
First Term - At Large

Paul Thurman
Term Expires 12-31-99
Fourth Term - At Large
Previous Council Terms
1-66 to 12-73, 1-76 to 12-83

Robert L. Shoultz
Term Expires 12-31-99
Seventh Term - 2nd Ward

Michael Scholl
Term Expires 12-31-99
Second Term - 4th Ward

William Taylor
Term Expires 12-31-99
Second Term - 6th Ward
Partial Term 7-95-12-31-95

Cynthia Henderson
Term Expires 12-31-99
Second Term - At Large

CITY AUDITOR

William D. Morrissey
15 years of Service
Term Expires 12-31-01

CITY TREASURER

David A. Neal
First Term Expires 12-31-01
Partial Term Expired 12-31-97

DIRECTOR OF LAW

Edward R. Bunstine III
First Term Expires 12-31-99
Partial Term 9-93 - 12-31-95

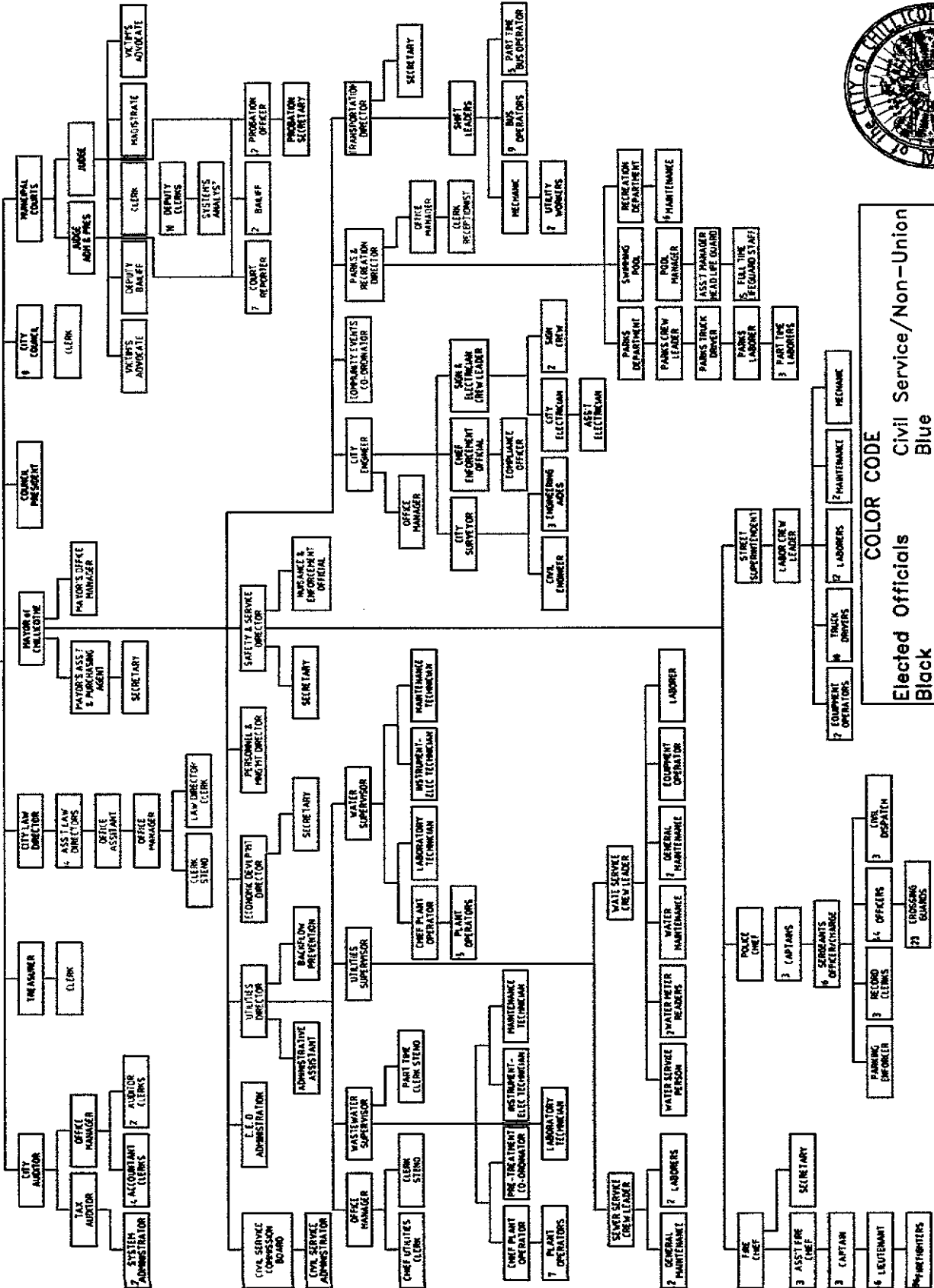
CITY OF CHILLICOTHE, OHIO
LISTING OF APPOINTED OFFICIALS

ENGINEER	Don Sherman
PURCHASING AGENT/ ASSISTANT TO MAYOR	Julie Clifton
UTILITIES DIRECTOR	Richard Johnson
SAFETY/SERVICE DIRECTOR	Michael Pfeifer
DIRECTOR PERSONNEL & MANAGEMENT	Donna Snyder
DIRECTOR ECONOMIC DEVELOPMENT	Gus Comstock
COMMUNITY AFFAIRS	Carolyn Ault
RECREATION	Brad Cozensa
TRANSIT	Randall Sneddon
CLERK OF COUNCIL	John Fosson
ASSISTANT LAW DIRECTOR	James E. Barrington
ASSISTANT LAW DIRECTOR	Judith Heimerl Brown
ASSISTANT LAW DIRECTOR	Robert C. Hess

CITY of CHILLICOTHE

GENERAL PUBLIC

ORGANIZATIONAL CHART



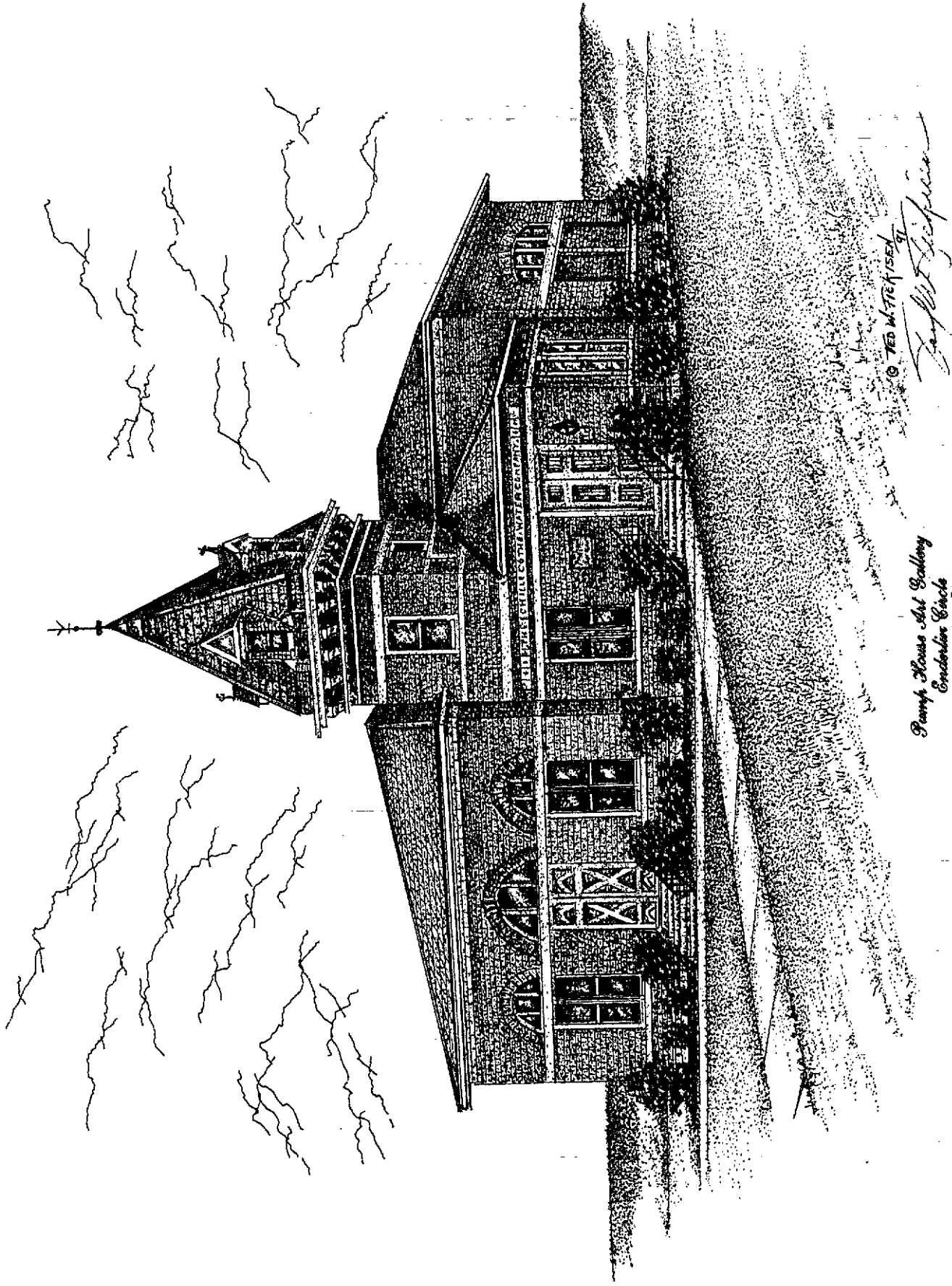
COLOR CODE

Elected Officials	Civil Service/Non-Union
Black	Blue
Appointed	Other
Green	Magenta
Union Personnel	Red

CITY OF CHILLICOTHE, OHIO
1999 CITY AUDITOR'S STAFF

CITY AUDITOR	William D. Morrissey
OFFICE MANAGER/DEPUTY AUDITOR SYSTEM ADMINISTRATOR	Donna J. Taylor
TAX AUDITOR	Eric S. Richter
SYSTEM ADMINISTRATOR	Rhonda K. Hines
SYSTEM ADMINISTRATOR	Linda J. Tackett
ACCOUNTING CLERK	Kathy L. Knece
ACCOUNTING CLERK	Holly Cousins
ACCOUNTING CLERK	Mary Schmidt
ACCOUNTING CLERK	Melinda Fisher
AUDITOR'S CLERK	Jenny Miller
AUDITOR'S CLERK	Sarah Miller

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© TED WATKINS
Ted Watkins

Pump House and Gallery
Candler's Circle
Chillicothe, Ohio
Built 1883

FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Mayor Margaret Planton
Members of Council
City of Chillicothe
Ross County
35 South Paint Street
Chillicothe, Ohio 45601

We have audited the accompanying general purpose financial statements of the City of Chillicothe, Ross 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 of Chillicothe, Ross County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 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.

City of Chillicothe

Mayor Margaret Planton
Members of Council
City of Chillicothe
Ross County
Report of Independent Accountants
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written over a faint, illegible stamp or background.

JIM PETRO
Auditor of State

April 14, 2000

COMBINED FINANCIAL STATEMENTS

City of Chillicothe, Ohio

Combined Balance Sheet
All Fund Types and Account Groups

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets & Other Debits				
Equity in Pooled Cash & Cash Equivalents	\$3,185,328	\$2,240,844	\$78,705	\$682,965
Cash and Cash Equivalents in Segregated Accounts	0	32,125	0	0
Investments in City Treasury	0	0	0	0
Receivables:				
Taxes	1,978,412	366,010	0	74,593
Accounts	96,131	47	0	0
Special Assessments	5,610	0	0	133,833
Accrued Interest	95,751	0	0	0
Due from Other Funds	123,175	685	0	0
Due from Other Governments	416,465	51,829	0	0
Materials and Supplies Inventory	32,635	9,289	0	0
Loans Receivable	0	4,462	0	0
Prepaid Items	60,227	4,191	0	0
Restricted Assets:				
Equity in Pooled Cash & Cash Equivalents	0	0	0	0
Cash & Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
Fixed Assets, (Net where applicable of Accumulated Depreciation)	0	0	0	0
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0
Total Assets & Other Debits	5,993,734	2,709,482	78,705	891,391

See accompanying notes to the general purpose financial statements

Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
		Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt
\$5,067,377	\$90,771	\$0	\$0	\$11,345,990	\$10,505,841
0	278,994	0	0	311,119	302,591
0	1,000	0	0	1,000	1,000
0	0	0	0	2,419,015	2,376,717
1,062,620	0	0	0	1,158,798	1,058,695
2,111	0	0	0	141,554	148,237
0	0	0	0	95,751	82,869
0	0	0	0	123,860	166,494
0	0	0	0	468,294	467,769
14,954	0	0	0	56,878	65,926
0	0	0	0	4,462	8,054
12,594	0	0	0	77,012	83,128
1,935,526	0	0	0	1,935,526	1,935,526
1,854,030	0	0	0	1,854,030	1,874,887
23,371,205	0	29,166,933	0	52,538,138	52,567,538
0	0	0	78,705	78,705	70,396
0	0	0	8,741,483	8,741,483	9,783,362
0	0	0	110,000	110,000	215,000
<u>33,320,417</u>	<u>370,765</u>	<u>29,166,933</u>	<u>8,930,188</u>	<u>81,461,615</u>	<u>81,714,030</u>

continued

City of Chillicothe, Ohio

Combined Balance Sheet
All Fund Types and Account Groups

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities				
Accounts Payable	53,590	21,846	0	2,062
Contracts Payable	38,575	399,069	0	6,375
Accrued Wages and Benefits	288,551	59,474	0	0
Compensated Absences Payable	212,401	30,581	0	0
Due to Other Funds	0	26,520	0	18,886
Due to Other Governments	49,582	0	0	0
Deferred Revenue	1,038,531	241,372	0	133,833
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	0	0	0
Current OWDA Loans Payable	0	0	0	0
Current Revenue Bonds Payable	0	0	0	0
Notes Payable	0	0	0	0
Claims and Judgments Payable	126,360	33,431	0	0
Police & Fire Pension Liability	0	0	0	0
Landfill Post-Closure Care Liability	0	0	0	0
Capital Leases Payable	0	0	0	0
Non-Current OWDA Loans Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Debt with Government Commitment	0	0	0	0
Non-Current Revenue Bonds Payable	0	0	0	0
Total Liabilities	1,807,590	812,293	0	161,156
Fund Equity & Other Credits				
Investments in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	114,695	103,857	0	53,312
Reserved for Inventory	32,635	9,289	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved-Undesignated	4,038,814	1,784,043	78,705	676,923
Total Fund Equity & Other Credits	4,186,144	1,897,189	78,705	730,235
Total Liabilities, Fund Equity & Other Credits	\$5,993,734	\$2,709,482	\$78,705	\$891,391

See accompanying notes to the general purpose financial statements

Proprietary Fund Types	Fiduciary Fund Types	Account Groups			Totals (Memorandum Only)	
		Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	1999
59,004	0	0	0	136,502	100,582	
12,761	0	0	0	456,780	108,326	
62,519	0	0	0	410,544	323,492	
342,326	0	0	1,764,441	2,349,749	2,404,361	
551	77,903	0	0	123,860	166,494	
60,801	46,985	0	451,482	608,850	695,009	
0	0	0	0	1,413,736	1,395,364	
0	153,439	0	0	153,439	135,681	
0	88,688	0	0	88,688	86,370	
86,956	0	0	0	86,956	92,095	
76,615	0	0	0	76,615	35,403	
840,000	0	0	0	840,000	805,000	
1,175,000	0	0	0	1,175,000	1,400,000	
30,481	0	0	0	190,272	178,380	
0	0	0	0	0	807,254	
0	0	0	3,029,145	3,029,145	3,239,395	
0	0	0	75,120	75,120	77,949	
210,046	0	0	0	210,046	323,966	
0	0	0	3,500,000	3,500,000	3,205,000	
0	0	0	110,000	110,000	215,000	
15,290,000	0	0	0	15,290,000	16,130,000	
18,247,060	367,015	0	8,930,188	30,325,302	31,925,121	
0	0	29,166,933	0	29,166,933	28,622,861	
2,020,308	0	0	0	2,020,308	2,023,722	
3,612,566	0	0	0	3,612,566	3,612,566	
9,440,483	0	0	0	9,440,483	8,823,732	
0	0	0	0	271,854	471,031	
0	0	0	0	41,924	38,562	
0	0	0	0	0	4,127	
0	3,750	0	0	6,582,235	6,192,308	
15,073,357	3,750	29,166,933	0	51,136,313	49,788,909	
\$33,320,417	\$370,765	\$29,166,933	\$8,930,188	\$81,461,615	\$81,714,030	

City of Chillicothe, 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	Debt Service
Revenues:			
Local Taxes	\$7,941,790	\$1,860,325	\$0
Charges for Services	1,578,518	88,078	0
Fines, Licenses and Permits	1,424,767	57,192	0
Intergovernmental	1,955,970	1,620,968	0
Special Assessments	11,931	0	0
Investment Earnings	651,343	3,898	7,664
Other	315,409	31,105	0
Total Revenue	13,879,728	3,661,566	7,664
Expenditures:			
Current:			
General Government	4,501,776	241,739	0
Security of Persons and Property	6,341,212	924,129	0
Transportation	187,070	2,764,081	0
Community Environment	0	296,156	0
Basic Utility Services	962,804	916	0
Leisure Time Activities	106,459	573,623	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	25,072	2,189	940,467
Interest and Fiscal Charges	12,249	685	214,060
Total Expenditures	12,136,642	4,803,518	1,154,527
Excess of Revenues Over (Under) Expenditures	1,743,086	(1,141,952)	(1,146,863)
Other Financing Sources (Uses):			
Proceeds of Bonds	0	575,000	0
Sale of Fixed Assets	4,371	9,972	0
Inception of Capital Lease	23,600	0	0
Operating Transfers - In	1,017,988	2,158,000	1,155,172
Operating Transfers - Out	(2,567,000)	(1,573,164)	0
Total Other Sources (Uses)	(1,521,041)	1,169,808	1,155,172
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	222,045	27,856	8,309
Fund Balances (Deficit) at Beginning of Year	3,965,046	1,865,024	70,396
Increase (Decrease) in Reserve for Inventory	(947)	4,309	0
Fund Balances (Deficit) at End of Year	\$4,186,144	\$1,897,189	\$78,705

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type	Totals (Memorandum Only)	
	Expendable Trust	1999	1998
\$604,838	\$0	\$10,406,953	\$10,223,543
0	0	1,666,596	2,257,395
0	0	1,481,959	1,439,458
130,227	0	3,707,165	3,658,562
118,252	0	130,183	119,265
0	0	662,905	658,762
50,944	0	397,458	821,781
<u>904,261</u>	<u>0</u>	<u>18,453,219</u>	<u>19,178,766</u>
0	0	4,743,515	4,483,092
0	0	7,265,341	6,596,471
0	0	2,951,151	3,032,695
0	0	296,156	397,983
0	0	963,720	833,684
0	0	680,082	633,893
760,693	0	760,693	940,767
0	0	967,728	370,212
0	0	226,994	227,241
<u>760,693</u>	<u>0</u>	<u>18,855,380</u>	<u>17,516,038</u>
<u>143,568</u>	<u>0</u>	<u>(402,161)</u>	<u>1,662,728</u>
0	0	575,000	20,914
0	0	14,343	0
0	0	23,600	26,622
150,000	0	4,481,160	3,271,141
<u>(365,206)</u>	<u>0</u>	<u>(4,505,370)</u>	<u>(3,263,665)</u>
<u>(215,206)</u>	<u>0</u>	<u>588,733</u>	<u>55,012</u>
(71,638)	0	186,572	1,717,740
801,873	973	6,703,312	4,987,410
0	0	3,362	(1,838)
<u>\$730,235</u>	<u>\$973</u>	<u>\$6,893,246</u>	<u>\$6,703,312</u>

City of Chillicothe, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1999

	Governmental Fund Types					
	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Local Taxes	\$7,520,302	\$7,928,449	\$408,147	\$1,307,005	\$1,832,468	\$525,463
Charges for Services	695,336	1,575,759	880,423	76,000	88,078	12,078
Fines, Licenses and Permits	1,325,600	1,429,874	104,274	41,800	57,289	15,489
Intergovernmental	1,598,274	1,894,655	296,381	2,361,407	1,686,348	(675,059)
Special Assessments	0	11,931	11,931	0	0	0
Investment Earnings	405,000	638,512	233,512	1,837	2,994	1,157
Other	203,119	334,781	131,662	32,000	31,281	(719)
Total Revenue	11,747,631	13,813,961	2,066,330	3,820,049	3,698,458	(121,591)
Expenditures:						
Current:						
General Government	5,259,240	4,497,490	761,750	250,000	241,739	8,261
Security of Persons and Property	5,507,128	5,100,110	407,018	1,068,840	924,129	144,711
Transportation	215,000	187,070	27,930	3,154,336	2,843,942	310,394
Community Environment	95	0	95	1,245,013	313,739	931,274
Basic Utility Services	1,257,672	1,052,626	205,046	4,140	916	3,224
Leisure Time Activities	126,830	108,501	18,329	618,972	571,843	47,129
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	13,365,965	11,945,797	1,420,168	6,341,301	4,896,308	1,444,993
Excess of Revenues Over (Under) Expenditures	(1,618,334)	1,868,164	3,486,498	(2,521,252)	(1,197,850)	1,323,402
Other Financing Sources (Uses):						
Proceeds of Bonds	0	0	0	575,000	575,000	0
Sale of Fixed Assets	0	4,371	4,371	3,001	9,972	6,971
Operating Transfers - In	2,179,591	1,029,451	(1,150,140)	2,311,000	2,158,000	(153,000)
Operating Transfers - Out	(2,822,000)	(2,567,000)	255,000	(1,579,382)	(1,573,084)	106,298
Total Other Sources (Uses)	(642,409)	(1,533,178)	(890,769)	1,209,619	1,169,888	(39,731)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,260,743)	334,986	2,595,729	(1,311,633)	(27,962)	1,283,671
Fund Balances (Deficit) at Beginning of Year	2,512,314	2,512,314	0	1,629,375	1,629,375	0
Prior Year Encumbrances Appropriated	210,849	210,849	0	129,898	129,898	0
Fund Balances (Deficit) at End of Year	\$462,420	\$3,058,149	\$2,595,729	\$447,640	\$1,731,311	\$1,283,671

See accompanying notes to the general purpose financial statements

Debt Service Fund			Capital Projects Funds			Expendable Trust Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$644,000	\$628,797	(\$15,203)	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	286,419	130,227	(156,192)	0	0	0
0	0	0	120,000	118,252	(1,748)	0	0	0
0	7,541	7,541	0	0	0	0	0	0
0	0	0	31,900	50,944	19,044	15,000	14,424	(576)
0	7,541	7,541	1,082,319	928,220	(154,099)	15,000	14,424	(576)
0	0	0	0	0	0	1,500	518	982
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	973	0	973
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	1,516,834	864,877	651,957	0	0	0
940,467	940,467	0	0	0	0	0	0	0
214,060	214,060	0	0	0	0	0	0	0
1,154,527	1,154,527	0	1,516,834	864,877	651,957	2,473	518	1,955
(1,154,527)	(1,146,986)	7,541	(434,515)	63,343	497,858	12,527	13,906	1,379
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
574,678	1,155,172	580,494	150,000	150,000	0	0	0	0
0	0	0	(365,210)	(365,206)	4	(15,000)	(12,093)	2,907
574,678	1,155,172	580,494	(215,210)	(215,206)	4	(15,000)	(12,093)	2,907
(579,849)	8,186	588,035	(649,725)	(151,863)	497,862	(2,473)	1,813	4,286
69,804	69,804	0	577,485	577,485	0	50,870	50,870	0
0	0	0	197,318	197,318	0	0	0	0
(\$510,045)	\$77,990	\$588,035	\$125,078	\$622,940	\$497,862	\$48,397	\$52,683	\$4,286

continued

City of Chillicothe, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1999

	Totals (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$9,471,307	\$10,389,714	\$918,407
Charges for Services	771,336	1,663,837	892,501
Fees, Licenses and Permits	1,367,400	1,487,163	119,763
Intergovernmental	4,246,100	3,711,230	(534,870)
Special Assessments	120,000	130,183	10,183
Investment Earnings	406,837	649,047	242,210
Other	282,019	431,430	149,411
Total Revenue	16,664,999	18,462,604	1,797,605
Expenditures:			
Current:			
General Government	5,510,740	4,739,747	770,993
Security of Persons and Property	7,575,968	7,024,239	551,729
Transportation	3,369,336	3,031,012	338,324
Community Environment	1,246,081	313,739	932,342
Basic Utility Services	1,261,812	1,053,542	208,270
Leisure Time Activities	745,802	680,344	65,458
Capital Outlay	1,516,834	864,877	651,957
Debt Services:			
Principal Retirement	940,467	940,467	0
Interest and Fiscal Charges	214,060	214,060	0
Total Expenditures	22,381,100	18,862,027	3,519,073
Excess of Revenues Over (Under) Expenditures	(5,716,101)	(399,423)	5,316,678
Other Financing Sources (Uses):			
Proceeds of Bonds	575,000	575,000	0
Sale of Fixed Assets	3,001	14,343	11,342
Operating Transfers - In	5,215,269	4,492,623	(722,646)
Operating Transfers - Out	(4,881,592)	(4,517,383)	364,209
Total Other Sources (Uses)	911,678	564,583	(347,095)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,804,423)	165,160	4,969,583
Fund Balances (Deficit) at Beginning of Year	4,839,848	4,839,848	0
Prior Year Encumbrances Appropriated	538,065	538,065	0
Fund Balances (Deficit) at End of Year	\$573,490	\$5,543,073	\$4,969,583

See accompanying notes to the general purpose financial statements

City of Chillicothe, Ohio

Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types and Nonexpendable Trust Fund

For the Year Ended December 31, 1999

	Proprietary	Fiduciary	Totals	
	Fund Types	Fund Types	(Memorandum Only)	
	Enterprise	Nonexpendable Trust	1999	1998
Operating Revenues:				
Charges for Services	\$6,231,762	\$0	\$6,231,762	\$6,189,943
Interest Income	0	60	60	60
Other Operating Revenue	28,615	0	28,615	0
Total Operating Revenues	6,260,377	60	6,260,437	6,190,003
Operating Expenses:				
Personal Services	2,115,918	0	2,115,918	2,453,376
Fringe Benefits	756,455	0	756,455	571,864
Contractual Services	396,407	0	396,407	543,666
Materials and Supplies	736,106	0	736,106	860,454
Travel Transportation	3,731	0	3,731	418
Depreciation	731,284	0	731,284	680,087
Other Operating Expense	66,102	0	66,102	105,835
Total Operating Expenses	4,806,003	0	4,806,003	5,215,700
Operating Income (Loss)	1,454,374	60	1,454,434	974,303
Non-Operating Revenues (Expenses):				
Interest Income	78,250	0	78,250	85,586
Loss on Disposal of Fixed Assets	(169)	0	(169)	(12,721)
Interest and Fiscal Charges	(936,150)	0	(936,150)	(964,725)
Other Non-Operating Expenses	(33,082)	0	(33,082)	0
Total Non-Operating Revenues (Expenses)	(891,151)	0	(891,151)	(891,860)
Income (Loss) Before Operating Transfers	563,223	60	563,283	82,443
Operating Transfers - In	30,000	0	30,000	35,041
Operating Transfers - Out	(5,790)	0	(5,790)	(42,517)
Net Income (Loss)	587,433	60	587,493	74,967
Depreciation on Fixed Assets Acquired by Contributed Capital	29,318	0	29,318	29,318
Retained Earnings/Fund Balance at Beginning of Year	12,436,298	2,717	12,439,015	12,334,730
Retained Earnings/Fund Balance at End of Year	13,053,049	2,777	13,055,826	12,439,015
Contributed Capital at End of Year	2,020,308	0	2,020,308	2,023,722
Total Fund Equity at End of Year	\$15,073,357	\$2,777	\$15,076,134	\$14,462,737

See accompanying notes to the general purpose financial statements

City of Chillicothe, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and
Nonexpendable Trust Fund

For The Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)	
	Enterprise		Nonexpendable Trust		1999	1998
Cash Flows from Operating Activities:						
Cash Received from Customers	\$6,164,259		\$0		\$6,164,259	\$6,193,283
Other Operating Cash Receipts	40		0		40	0
Cash Payments to Employees	(2,912,129)		0		(2,912,129)	(3,035,003)
Cash Payments for Contractual Services	(404,073)		0		(404,073)	(560,008)
Cash Payments for Supplies & Materials	(761,482)		0		(761,482)	(861,097)
Cash Payments for Other Expenses	(33,696)		0		(33,696)	(84,976)
Cash Payments for Other Non-Operating Expenses	(33,082)		0		(33,082)	0
Net Cash From Operating Activities	2,019,837		0		2,019,837	1,652,199
Cash Flows from Noncapital Financing Activities:						
Transfers-In from Other Funds	30,000		0		30,000	35,041
Transfers-Out to Other Funds	(5,239)		0		(5,239)	(42,450)
Net Cash From Noncapital Financing Activities	24,761		0		24,761	(7,409)
Cash Flows from Capital and Related Financing Activities:						
Proceeds Received from Notes	1,175,000		0		1,175,000	1,400,000
Interest Paid on Bonds, Loans & Notes	(941,289)		0		(941,289)	(959,915)
Principal Paid on Bonds, Loans & Notes	(2,277,708)		0		(2,277,708)	(1,744,832)
Cash Paid to Acquire/Construct Capital Assets	(147,807)		0		(147,807)	(84,587)
Proceeds Received from Sale of Assets	20		0		20	850
Cash Received from Capital Grant	0		0		0	31,756
Capital Contributed from Other Funds	0		0		0	30,000
Capital Contributed from Special Assessments	25,901		0		25,901	7,749
Net Cash From Capital and Related Financing Activities	(2,165,883)		0		(2,165,883)	(1,318,979)
Cash Flows from Investing Activities:						
Interest Received on Investments	78,250		60		78,310	89,444
Net Cash From Investing Activities	78,250		60		78,310	89,444
Net Increase (Decrease) in Cash and Cash Equivalents	(43,035)		60		(42,975)	415,255
Cash and Cash Equivalents at Beginning of Year	8,899,968		1,717		8,901,685	8,486,430
Cash and Cash Equivalents at End of Year	\$8,856,933		\$1,777		\$8,858,710	\$8,901,685

See accompanying notes to the general purpose financial statements

continued

City of Chillicothe, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and
Nonexpendable Trust Fund

For The Year Ended December 31, 1999

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	<u>1999</u>	<u>1998</u>
Reconciliation of Operating Income to Net Cash From Operating Activities:				
Operating Income (Loss)	\$1,454,374	\$60	\$1,454,434	\$974,303
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:				
Depreciation	731,284	0	731,284	680,087
Interest Receipts	0	(60)	(60)	(60)
Non-Operating Cash Payments	(33,082)	0	(33,082)	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(96,078)	0	(96,078)	3,341
(Increase) Decrease in Material & Supply Inventory	12,410	0	12,410	(4,981)
(Increase) Decrease in Prepaid Items	(2,249)	0	(2,249)	11,260
Increase (Decrease) in Accounts Payable	799	0	799	14,355
Increase (Decrease) in Contracts Payable	(7,666)	0	(7,666)	(16,341)
Increase (Decrease) in Accrued Wages & Benefits	9,331	0	9,331	(50,648)
Increase (Decrease) in Compensated Absences	(32,342)	0	(32,342)	18,536
Increase (Decrease) in Due to Other Funds	(199)	0	(199)	0
Increase (Decrease) in Due to Other Governments	(18,150)	0	(18,150)	20,852
Increase (Decrease) in Insurance Claims Payable	1,405	0	1,405	1,495
Net Cash From Operating Activities	<u>\$2,019,837</u>	<u>\$0</u>	<u>\$2,019,837</u>	<u>\$1,652,199</u>
Reconciliation of Cash and Cash Equivalents-Balance Sheet to Statement of Cash Flows:				
Cash and Cash Equivalents Per Balance Sheet-All Fiduciary Funds			\$369,765	
Cash and Cash Equivalents-Expendable Trust and Agency Funds			<u>(367,988)</u>	
Cash and Cash Equivalents Per Statement of Cash Flows-Nonexpendable Trust Fund			<u>\$1,777</u>	

See accompanying notes to the general purpose financial statements

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 1999

NOTE 1 - DESCRIPTION OF THE CITY OF CHILLICOTHE

The City of Chillicothe (the City) was founded in 1796 and is a municipal corporation under the laws of the State of Ohio. The City operates under a Mayor-Council form of government. Legislative power is vested in a ten member council, each elected to two year terms. The Mayor, Auditor, Treasurer and Law Director are elected to four year terms.

The major services provided by the City include police and fire protection, civil and criminal justice system, street maintenance and repair, community development, transportation, recreation, litter control and recycling, sanitation, and water and sewer services. The operation and control of these services is governed by the city council through the budgetary process and by the Mayor through administrative and managerial requirements and procedures.

As required by generally accepted accounting principles, the combined financial statements present the City of Chillicothe (the primary government) and any component units.

In determining whether to include a governmental department, agency, commission or organization as a component unit, the City must evaluate each entity as to whether they are legally separate and financially accountable based on criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue or be sued and (3) the right to buy, sell, lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of a specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the City.

In applying the above criteria, there are no component units to present outside the scope of the primary government (City).

NOTE 2 - BASIS OF PRESENTATION & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accounts of the City are organized on the basis of funds or account groups, each of which are considered a separate accounting entity.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "totals - memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented for analytical purpose only. The summation includes fund types and account groups that use different bases of accounting. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the City.

The City uses the following fund types and account groups:

Governmental Funds: Those funds through which most governmental functions are typically financed. The following comprise the City's Governmental Fund types:

- * **General Fund:** This fund accounts for all financial resources not accounted for in another fund. The major sources of revenue are property tax, municipal income tax, intergovernmental receipts, fines, licenses, permits and investment earnings. The General Fund is the operating fund of the City.
- * **Special Revenue Funds:** These funds are used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative actions.
- * **Debt Service Fund:** This fund is used to account for the accumulation of resources for, and the payment of, principal and interest on special assessment debt with governmental commitment reported in the City's General Long-Term Debt Account Group.
- * **Capital Projects Funds:** These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by Proprietary Funds. They include projects financed by special assessments and municipal income taxes.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Proprietary Funds: The Proprietary Funds are used to account for those City activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and cash flows. The following comprise the City's Proprietary Fund type:

- * **Enterprise Funds:** These funds account for the acquisition, operation and maintenance of City facilities which are financed primarily by user charges.

Fiduciary Funds: Fiduciary Funds are used to account for assets held by the City in a trustee capacity for individuals, other governments and/or funds. The City's fiduciary fund types:

- * **Expendable Trust Funds:** These funds are used to account for trusts or bequests of the City whereby, the resources of the trust, including principal and earnings, may be expended. These funds are accounted for in essentially the same manner as Governmental Funds.
- * **Nonexpendable Trust Fund:** This fund is also used to account for trusts or bequests of the City, however, the principal of the trust must be preserved and cannot be expended. This fund is accounted for in essentially the same manner as Proprietary Funds.
- * **Agency Funds:** These funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups: Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt. The two account groups include:

- * **General Fixed Assets Account Group:** This group is used to account for all fixed assets of the City other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, and furniture, fixtures, and equipment owned by the City.
- * **General Long-Term Debt Account Group:** This account group is used to account for all long-term debt of the City except that accounted for in the Proprietary Funds.

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying combined financial statements of the City are prepared in conformity with generally accepted accounting principles as prescribed by the Government Accounting Standards Board.

Basis of Accounting

All financial transactions for Governmental and Expendable Trust Funds are accounted for on the modified accrual basis of accounting and "current financial resources" measurement focus. Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance City operations (collected within sixty days after year-end). In applying this concept, City revenues accrued at the end of the year include municipal income taxes, motor vehicle license taxes, gasoline taxes, local government taxes, investment earnings and reimbursements for grant expenditures.

Governmental and Expendable Trust Fund expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest on long-term debt, which is recorded when due. Agency Funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations; the modified accrual basis of accounting is followed, however, for recognizing the assets and liabilities in these funds.

Proprietary and Nonexpendable Trust Fund financial transactions are accounted for on the accrual basis of accounting and "economic resources" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable.

Under the guidelines of GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and other Government Entities that use Proprietary Fund Accounting", the City does not apply Financial Accounting Standards Board Statements and Interpretations issued after November 30, 1989 to its proprietary activities.

Budgetary Accounting and Control

Under Ohio law, City Council must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Agency Funds. Budgets are adopted for each organizational unit by fund, function, department and object level.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Each City department prepares a budget which is approved by City Council. All modifications made throughout the year to the original department budgets must be requested by the departmental management and approved through legal resolution by City Council, except in the travel transportation, materials and supplies, contractual services and miscellaneous or other expenditure/expense categories of each department. Several budget modifications and supplemental appropriations were made during the year and each revised budget amount reported in the budget to actual comparisons includes all modifications and supplemental appropriations that were necessary.

The City maintains budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each fund, function, department and object level. Unencumbered and unexpended appropriations lapse at year-end in all budgeted funds. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The City's budgetary process accounts for certain transactions on a budgetary basis instead of a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget basis) as opposed to when susceptible to accrual (GAAP basis), and expenditures/expenses are recorded when paid (budget basis) as opposed to when incurred (GAAP basis). Additionally, the City reflects outstanding encumbrances at year-end as expenditures/expenses on the budgetary basis.

The Police DARE (Special Revenue) and Capital Improvement (Capital Projects) Funds are normally budgeted by the City each year, however, no budgetary activity was anticipated in the current year and none occurred. Nevertheless, budgetary schedules have been presented to reflect compliance with State Statute.

The actual results of operations compared to the revised appropriation for Governmental and Expendable Trust Funds are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis)-All Governmental Fund Types and Expendable Trust Funds.

Pooled Cash and Cash Equivalents

The City Auditor invests all available funds of the City. City funds are invested in overnight repurchase agreements with local commercial banks, as well as, in certificates of deposit. The City pools its cash for investment purposes to capture the highest rate of return. Investment income is distributed to various funds based upon local ordinance.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

Nonparticipating investment contracts such as U.S. Treasury and agency obligations, repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

Inventory of Material & Supplies

Inventory on hand at year-end is reported for all funds and valued at cost using the first-in, first-out method. Costs of inventory are charged as expenditures in Governmental Funds at the time of purchase and as expenses in Proprietary Funds when consumed.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Restricted Assets

Restricted assets represent cash and cash equivalents that are restricted in their use by legal or contractual requirements.

Fixed Assets and Depreciation

Fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Asset Account Group if they meet the City's capitalization criteria. The City has established a \$500 capitalization threshold for reporting fixed assets.

The fixed asset values were initially determined at December 31, 1989 by an independent appraisal firm. The appraisers used original acquisition costs when such information was available. However, in cases where information supporting original costs was not available, the appraisers estimated historical costs by indexing the current replacement cost of each fixed asset back to the estimated year of acquisition. All fixed assets are recorded at either historical cost or estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date received. General infrastructure fixed assets that are public domain assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized in the General Fixed Asset Account Group of the City.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Infrastructure fixed assets related to Proprietary Funds are capitalized based on the City's valuation policy within the appropriate Proprietary Fund.

Depreciation is not reflected in the General Fixed Assets Account Group. Depreciation on Proprietary Fund fixed assets is charged as an expense against current operations by allocating the cost of the asset over the estimated useful life using the straight line method. The estimated useful life of the various fixed asset classes are as follows:

Buildings, structures and improvements	20-50 years
Plant and facilities	50 years
Furniture, fixtures and equipment	5-15 years
Land improvements	5 years

Capitalization of Interest

It is the City's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. During 1999, the City did not capitalize any interest costs in the Proprietary Funds.

Contributed Capital

Contributed capital is not subject to repayment and primarily represents assets contributed to Proprietary Funds through grants that are restricted for Proprietary Fund capital acquisitions. These assets are recorded at their fair market value on the date contributed. Depreciation on all contributed assets is included in the determination of net income and closed to contributed capital.

Long-Term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within the Governmental Funds. Instead, they are reported as liabilities in the General Long-Term Debt Account Group. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenue of those funds are reported in the applicable Proprietary Fund.

Interfund Transactions

During the normal course of operations, the City has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Interfund transactions that would be treated as revenues and expenditures/expenses if they involve organizations external to the City are similarly treated when involving other funds of the City.

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

Intergovernmental Revenues

Intergovernmental revenues, such as local government revenues are recognized when measurable and available. Other federal and state grants and assistance awards, made on the basis of entitlement, are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of fixed assets in certain Proprietary Funds are recorded as receivables and contributed capital when the related expenses are incurred. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

Compensated Absences

The City records a liability for accumulated unpaid sick, vacation and compensatory time benefits when earned by employees in accordance with GASB Statement No. 16, "Accounting for Compensated Absences". For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Debt Account Group.

Employees earn vacation time at varying rates depending on the duration of their employment. All employees with a minimum of six months of service become vested in accumulated unpaid vacation time, except employees of the Police department where no requirement exists for service time. Vacation leave is to be taken by the employee in the year following accrual unless administrative approval has been obtained to carry-over the accumulated time to the subsequent year(s).

Ohio law requires that vacation time not be accumulated for more than three years. Unused vacation time is payable upon retirement or termination of employment. It is deemed that each employee will remain with the City for six months, therefore, the City accrues a liability for each employee based on their unused vacation time.

Unused sick leave may be accumulated until retirement or termination. Employees of the Police department with a minimum of eight years of service are entitled to payment for accumulated sick leave credit upon retirement or termination. All other employees are required to have a minimum of five years of service time, except employees of the Fire department where no requirement exists for service time to be entitled to payment for accumulated sick leave credit.

Employees of the Police department may receive payment up to a maximum of 75% of accrued sick leave credit if employed prior to January 1, 1988 and 50% of accrued sick leave credit if employed after this date. Employees of the Fire department are entitled to payment up to a maximum of 75% of sick leave credit accumulated on or before April 1, 1987 and 60% of sick leave accumulated after this date.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Further, all other employees may receive payment up to 75% of sick leave credit accumulated prior to September 1, 1987 and 60% of sick leave accumulated after this date. The City uses a termination method to accrue a liability based upon average sick leave rates paid to retirees and years worked by current employee.

Employees are awarded compensatory time off in lieu of overtime pay when overtime hours are worked, except in certain departments where employees have the option of being compensated for overtime hours worked. Compensatory time off must be used within a specified period of time. Upon termination of employment or retirement, employees may be entitled to payment for unused compensatory time in those departments which provide for payment of overtime hours. The City accrues a liability for each employee with unused compensatory time.

All vacation, sick leave and compensatory time benefits are compensated at the employees current wage rate at retirement or termination.

Fund Equity

The City reserves portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designation of fund equity are amounts that have been designated by management for a specific use, which are not legally segregated. Unreserved/undesignated fund equity indicates that a portion of fund equity which is available for appropriations in future periods.

NOTE 3 - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 1999 on the budget basis to the GAAP basis follows:

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

**Excess (Deficiency) of Revenue and Other Financing Sources
Over Expenditures and Other Financing Uses**

<i>Description</i>	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
Budget Basis	\$ 334,986	\$ (27,962)	\$ 8,186	\$ (151,863)
Increases (Decreases)				
Due to Revenues:				
Local Taxes	13,341	27,857	0	(23,959)
Charges for Services	2,759	0	0	0
Fines, License & Permits	(5,107)	(97)	0	0
Intergovernmental	61,315	(65,380)	0	0
Investment Earnings	12,831	904	123	0
Other Revenue	(19,372)	(176)	0	0
Due to Expenditures:				
General Government	(4,286)	0	0	0
Security of Persons & Property	(241,102)	0	0	0
Transportation	0	79,861	0	0
Community Environment	0	17,583	0	0
Basic Utility Services	89,822	0	0	0
Leisure Time Activities	2,042	(1,780)	0	0
Capital Outlay	0	0	0	104,184
Debt Service:				
Principal Retirement	(25,072)	(2,189)	0	0
Interest & Fiscal Charges	(12,249)	(685)	0	0
Other Sources (Uses)	12,137	(80)	0	0
Basis	\$ 224,043	\$ 27,036	\$ 8,309	\$ (71,636)

NOTE 4 - CASH, DEPOSITS AND INVESTMENTS

Monies held in the City Treasury are pooled for the purpose of investment management. The City is authorized to invest in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, these authorized instruments consist of:

- (1) 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;
- (2) Bonds, notes, debentures or other obligations or securities insured by any federal government agency;
- (3) Written repurchase agreements in the securities listed above;

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

- (4) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions;
- (5) Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- (6) No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that investment in securities are made only through eligible institutions.
- (7) The State Treasurer’s investment pool (Star Ohio).

The amount available for deposit and investment are as follows:

Cash and Cash Equivalents:	
-Pooled	\$13,281,516
-Segregated	311,119
-Fiscal & Escrow Agents	1,854,030
Investments (Carrying Amounts)	1,000
Reconciling items (net) to arrive at bank balances of deposits	339,719
Total available for deposit and investment	\$ 15,787,384

Any depository that receives a City deposit or investment is required to pledge to the investing authority as collateral eligible securities of aggregate fair value that, when added to the portion of the deposit insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, equals or exceeds the amount of City funds deposited.

A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current fair value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

GASB Statement No. 9 requires the City to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, the City defines cash and cash equivalents in Proprietary Funds as demand deposit accounts and all highly liquid investments with an original maturity of three months or less.

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Category 1- Deposits that are insured or collateralized with securities held by the City or its agent in the City's name;

Investments that are insured or registered, or securities held by the City or its agent in the City's name;

Category 2- Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the City's name;

Investments that are uninsured and unregistered, with securities held by the counter-party's trust department or agent in the City's name;

Category 3- Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or its trust department or agent but not in the City's name.

Investments that are uninsured and unregistered, with securities held by the counter-party or its trust department or agent but not in the City's name;

Based on the above criteria, the City deposits and investments at December 31, 1999 are classified as follows:

C A T E G O R Y

	1	2	3	Bank Balance	Carrying Value
Deposits:					
Demand Deposits	\$ 478,175	\$ 536,206	\$ 0	\$ 1,014,381	\$ 674,662
Certificates of Deposit	155,797	11,844,203	0	12,000,000	12,000,000
Total Deposits	\$ 633,972	\$12,380,409	\$ 0	\$13,014,381	\$12,674,662

C A T E G O R Y

	1	2	3	Carrying Value	Fair Value
Investments:					
U.S. Treasury Bond	\$ 1,000	\$ 0	\$ 0	\$ 1,000	\$ 1,000
Repurchase Agreements	0	0	694,748	694,748	694,748
Investments in Trusts: U.S. Government Securities	0	0	2,077,255	2,077,255	2,077,255
Total Investments	\$ 1,000	\$ 0	\$2,772,003	\$ 2,773,003	\$ 2,773,003

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

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

	<i>Cash and Cash Equivalents</i>	<i>Investments</i>
GASB Statement No. 9	\$ 15,446,665	\$ 1,000
Investments:		
Repurchase Agreements	(694,748)	694,748
U.S. Government Securities	(2,077,255)	2,077,255
GASB Statement No. 3	\$ 12,674,607	\$ 2,773,003

NOTE 5 - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 1999, are as follows:

	<i>Due From Receivables</i>	<i>Due To Payables</i>
General Fund	\$ 123,175	\$ 0
Special Revenue Funds:		
Parks & Recreation	\$ 0	\$ 11,387
Indigent Drivers Alcohol Treatment	565	0
OMVI Enforcement & Education	75	0
Mandatory Drug Fines	45	0
Bus Transit	<u>0</u>	<u>15,133</u>
Total Special Revenue Funds	\$ 685	\$ 26,520
Capital Projects Funds:		
Safety Levy Capital	0	15,109
Parks and Recreation Capital	<u>0</u>	<u>3,777</u>
Total Capital Projects Funds	\$ 0	\$ 18,886
Enterprise Funds:		
Water	\$ 0	\$ 276
Sewer	<u>0</u>	<u>275</u>
Total Enterprise Funds	\$ 0	\$ 551
Agency Funds:		
Court Agency	\$ 0	\$ 77,903
Total - All Funds	\$ 123,860	\$ 123,860

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 6 - LOANS RECEIVABLE

Loans receivable of \$4,462 represent low interest loans for development purposes to eligible City businesses under the Community Development program.

NOTE 7 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1999 follows:

	Balance Jan 1, 1999	Additions	Deletions	Balance Dec 31, 1999
Land	\$ 6,408,572	\$ 0	\$ 0	\$ 6,408,572
Land Improvements	3,761,769	200,486	16,009	3,946,246
Building, Structures and Improvements	12,855,998	52,109	12,402	12,895,705
Furniture, Fixtures and Equipment	5,596,522	862,535	542,647	5,916,410
Totals	\$28,622,861	\$1,115,130	\$ 571,058	\$29,166,933

At December 31, 1999 fixed assets include \$131,900 of equipment under capitalized leases.

A summary of the Proprietary Fund fixed assets as of December 31, 1999 follows:

	Water	Sewer
Land	\$ 1,262,520	\$ 476,497
Land Improvements	13,614	258,097
Buildings, Structures and Improvements	50,294	2,582,630
Plant and Facilities	17,399,451	10,085,254
Furniture, Fixtures and Equipment	604,531	1,081,029
Less:		
Accumulated Depreciation	(4,939,550)	(5,503,162)
Total	\$ 14,390,860	\$ 8,980,345

NOTE 8 - BOND ANTICIPATION NOTE

At December 31, 1999, bond anticipation notes of \$1,175,000 are reported as a liability of the Enterprise Funds. This is the result of short-term debt issued in 1999.

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

December 31, 1999, interest payable of \$16,322 was accrued on these notes in the Enterprise Funds. These notes are backed by the full faith and credit of the City and mature within one year. The City intends to refinance these notes until such time when bonds are issued.

NOTE 9 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond obligations of the City as of December 31, 1999:

Bond Purpose	Date Issued	Interest Rate	Jan 1, 1999	Additions	Deletions	Dec 31, 1999
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Mortgage Revenue Bonds Payable from Enterprise Funds:

Payable from Water Fund Revenues:

Municipal Water System	07/15/93	5.22%	\$14,750,000	\$ 0	\$ 625,000	\$14,125,000
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Payable from Sewer Fund Revenues:

Municipal Sewer System	01/05/94	2.75-5.10%	2,185,000	0	180,000	2,005,000
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Total Mortgage Revenue Bonds Payable from Enterprise Funds			\$16,935,000	\$ 0	\$ 805,000	\$16,130,000
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Bond Purpose	Date Issued	Interest Rate	Jan 1, 1999	Additions	Deletions	Dec 31, 1999
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Ohio Water Development Authority (OWDA) Loans Payable from Enterprise Funds:

Payable from Sewer Fund Revenues:

Municipal Sewer Plant	12/31/77	5.25%	\$180,708	\$ 0	\$ 36,632	\$144,076
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Municipal Sewer Interceptor	12/31/77	5.50%	178,661	0	36,076	142,585
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Total OWDA Loans Payable from Enterprise Funds			\$359,369	\$ 0	\$72,708	\$286,661
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Bond Purpose	Date Issued	Interest Rate	Jan 1, 1999	Additions	Deletions	Dec 31, 1999
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Special Assessment Debt with Governmental Commitment reported in the General Long-Term Debt Account Group:

Payable from Property Assessment Revenues:

Streetscape Construction	9/1/90	6.125-7.20%	\$ 215,000	\$ 0	\$105,000	\$110,000
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Total Special Assessment Debt			\$ 215,000	\$ 0	\$ 105,000	\$ 110,000
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CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

Bond Purpose	Date Issued	Interest Rate	Jan 1, 1999	Additions	Deletions	Dec 31, 1999
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General Obligation Debt with Governmental Commitment reported in the General Long-Term Debt Account Group:

Payable from Property Tax Revenues:

Payable from General Fund Revenues:

-Various Purpose General Obligation Bonds *	7/1/92	3.65-7.20%	\$3,205,000	\$ 0	\$ 270,000	\$2,935,000
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Payable from Special Revenue Fund Revenues:

-Police & Fire Pension Bonds	6/1/99	3.75-5.625%	0	575,000	10,000	565,000
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Total General Obligation Debt			\$3,205,000	\$575,000	\$ 280,000	\$3,500,000
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* Various Bonds were issued for payment of short-term notes converted to long-term General Obligation Bonds for Fire House, Jail Complex, Garbage Disposal and Streetscape note issues.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 1999 are as follows:

For Year ended Dec. 31	Water Revenue Bonds		Sewer Revenue Bonds		OWDA Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2000	\$ 655,000	\$ 738,845	\$ 185,000	\$ 92,815	\$ 76,616	\$ 15,406
2001	685,000	708,715	195,000	85,415	80,733	11,289
2002	715,000	676,520	205,000	77,323	85,367	6,654
2003	750,000	642,200	210,000	68,405	43,945	2,056
2004	785,000	605,450	220,000	58,955	0	0
2005-2009	4,585,000	2,378,150	990,000	126,640	0	0
2010-2014	5,950,000	1,006,353	0	0	0	0
Total	\$14,125,000	\$ 6,756,293	\$ 2,005,000	\$ 509,553	\$ 286,661	\$ 35,415

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Year Ended Dec 31	Special Assessment Bonds		General Obligation Bonds		Police & Fire Pension Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2000	\$ 110,00	\$ 7,920	\$280,000	\$169,750	\$ 10,000	\$ 29,684
2001	0	0	300,000	154,910	15,000	29,284
2002	0	0	310,000	138,710	15,000	28,669
2003	0	0	190,000	121,660	15,000	28,039
2004	0	0	195,000	111,020	15,000	27,394
2005-2009	0	0	1,175,000	367,315	80,000	126,768
2010-2014	0	0	485,000	51,728	105,000	104,619
2015-2019	0	0	0	0	135,000	72,844
2020-2024	0	0	0	0	175,000	30,656
Total	\$ 110,000	\$ 7,920	\$ 2,935,000	\$ 1,115,093	\$ 565,000	\$ 477,957

Long-Term Bonds: All long-term debt issued for governmental purposes of the City (including special assessment debt with governmental commitment) is retired through the Debt Service Funds. Mortgage revenue proprietary bonds and OWDA proprietary loans are retired through the respective Enterprise Funds. Mortgage revenue bonds are secured by a mortgage against enterprise properties and the revenues generated from the enterprise operations. OWDA loans are also secured by the revenues generated from the enterprise operations. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. In the event of default by property owners, the City would be responsible for payment of the debt. General obligation bonds are secured by the City's ability to levy a voted or unvoted property tax levy within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the City as additional security.

Defeased Debt: In July 1993, an outstanding \$8,995,000 of Series 1989 and \$4,155,000 of Series 1990 Water Mortgage Revenue Bonds were defeased and fully funded through the purchase of U.S. Government securities. In January 1994, an outstanding \$2,575,000 of Series 1988 Sewer Mortgage Revenue Bonds were also defeased and fully funded through the purchase of U. S. Government securities. These securities have been deposited in an irrevocable trust with National City Bank Trust, Columbus, Ohio to provide for all future debt service payments on the Series 1989 and Series 1990 Water Mortgage Revenue Bonds and the 1988 Sewer Mortgage Revenue Bonds. Accordingly, these securities and the corresponding debt are not included in the combined financial statements.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

As of December 31, 1999, \$10,825,000 of the Series 1989 and 1990 Water Mortgage Revenue Bonds were outstanding with the trust agent. During 1999, the defeased debt on the Series 1988 Sewer Mortgage Revenue Bonds was paid off.

The following is a summary or changes in the remaining components of the General Long-Term Debt Account Group:

Obligations	January 1, 1999	Additions	Deletions	December 31, 1999
Compensated Absences	\$ 1,999,392	\$ 0	\$ 234,951	\$ 1,764,441
Due to Other Governments	524,768	0	73,286	451,482
Capital Leases	77,949	23,600	26,429	75,120
Police & Fire Pension	807,254	0	807,254	0
Landfill Post-Closure	3,239,395	0	210,250	3,029,145
Total	\$ 6,648,758	\$ 23,600	\$ 1,352,170	\$ 5,320,188

Compensated Absences: Upon retirement, employees of the police department with at least eight years of credited service are paid seventy-five percent (75%) of their accrued sick leave if hired prior to January 1, 1988. Those hired after January 1, 1988 will be paid at fifty percent (50%) of their accrued sick leave. Vacation time is vested for these employees regardless of years of credited service. Unused vacation may be accumulated without limit, however, carryover of unused vacation requires prior approval. Compensatory time may also be accumulated by employees but must be used within specified limits. No provision exists for these employees to be compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination.

Employees of the fire department have no requirement for years of credited service in order to be compensated for accrued sick leave, and are paid seventy-five percent (75%) of their accrued sick leave if earned prior to April 1, 1987, and sixty percent (60%) of accrued sick leave earned after April 1, 1987. Vacation time is vested for these employees after six months of credited service. Unused vacation may be accumulated without limit, however, carryover of unused vacation requires prior approval. Compensatory time may also be accumulated by employees up to specified limits. Employees may elect to be compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination.

All other full time employees of the City with at least five years of credited service upon retirement, are paid seventy-five (75%) of their accrued sick leave if earned prior to September 1, 1987, and sixty percent (60%) of accrued sick leave earned after September 1, 1987.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Vacation time is vested for these employees after six months of credited service. Unused vacation may be accumulated without limit, however, carryover of unused vacation requires prior approval.

Compensatory time may also be accumulated by employees up to specified limits. Employees may elect to be compensated for overtime worked in lieu of compensatory time off. All sick leave, vacation and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination.

The liability reflected above as part of the General Long-Term Debt Account Group represents the long-term portion of accumulated sick leave, vacation and compensatory time. The current portion of this liability is reflected within each of the appropriate funds.

Due to Other Governments: The City's pension obligation to the employee retirement systems and workers' compensation obligation that are incurred at year end but not paid in the available period are reported in the General Long-Term Debt Account Group since available financial resources are not used to pay these obligations.

Capital Lease Obligations: The City has entered into agreements to lease equipment. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the combined financial statements. Capital lease payments are reflected as debt service in the combined financial statements for the Governmental Funds and as debt reduction for the Proprietary Funds. The capital lease obligations of \$75,120 reflected above as part of the General Long-Term Debt Account Group represent the present value of the net future minimum lease payments on capital leases.

The City's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1999 are as follows:

<i>Year Ended December 31,</i>	<i>Capital Lease Payments</i>
2000	\$ 41,833
2001	36,423
2002	17,982
2003	11,442
2004	<u>580</u>
Total Minimum Lease Payments	\$ 108,260
Less: Amount Representing Interest	33,140
Present Value of Net Minimum Lease Payments	\$ 75,120

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Police & Fire Pensions: The City's obligation to the State Police & Firemen's Disability & Pension Fund was retired in 1999 with \$555,467 paid in principal and \$251,787 being forgiven.

NOTE 10 - PENSION OBLIGATIONS

Public Employee Retirement System

Plan Description: The City of Chillicothe contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and amended by state statute and are contained in Chapter 145 of the Ohio Revised Code. The PERS issues a stand-alone, publicly available annual financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Funding Policy: The Ohio Revised Code provides statutory authority for employee and employer contribution rates. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and the City is required to contribute 13.55%. For law enforcement employees, the member contribution is 9.0% and the City's contribution is 16.70%. The City's required contributions to PERS for the years ending December 31, 1999, 1998 and 1997 were \$818,459, \$806,041, and \$779,400, respectively; 75% has been contributed for 1999 and 100% for years 1998 and 1997. Of the 1999 amount, \$205,024 was unpaid at December 31, 1999 and is recorded as a liability in the respective funds or in the General Long-Term Debt Account Group.

Postemployment Benefits: The PERS of Ohio also provides postemployment health care benefits to age and service retirees with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postemployment health care. The Ohio Revised Code provides statutory authority for employer contributions and requires public employers to fund postemployment health care through their contributions to PERS. Of the 13.55% and 16.70% employer contribution rates for the City, 4.2% was used to fund health care for the year 1999 which amounted to \$252,208.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

OPEB is financed through employer contributions and the investment income earned thereon. The contributions allocated to retiree health care and Medicare, along with the investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to maintain the program indefinitely.

During 1999, the expenditures for OPEB were \$523,599,349. As of December 31, 1999 the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641 and the number of recipients eligible for OPEB payments was 118,062. During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions equal to 4.2% of member covered payroll are used to fund health care expense. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

Police and Firemen's Disability and Pension Fund

Plan Description: The City of Chillicothe contributes to the Police and Firemen's Disability and Pension Fund of Ohio (PFDPF), a cost-sharing multiple-employer defined benefit pension plan administered by the State. PFDPF 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 PFDPF issues a publicly available financial report that includes financial information and required supplementary information. This report may be obtained by writing to Police & Firemen's Disability and Pension Fund of Ohio, 140 East Town Street, Columbus, Ohio 43125-5164 or by calling (614) 228-2975.

Funding Policy: Plan members are required to contribute 10.0% of their annual covered salary, while the City is required to contribute 19.50% and 24.0%, respectively, for police officers and firefighters. The City's contributions to PFDPF for the years ending December 31, 1999, 1998 and 1997 were \$913,773 \$857,095, and \$834,121, respectively; 72% has been contributed for 1999 and 100% for years 1998 and 1997. Of the 1999 amount, \$260,448 was unpaid at December 31, 1999 and is recorded as a liability in the General Long-Term Debt Account Group.

Postemployment Benefits: The PFDPF System of Ohio provides postemployment health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

The Ohio Revised Code provides that health care costs paid from the funds of the PFDPF shall be included in the employer's contribution rate, which is 19.5% of covered payroll for police officers and 24.0% of covered payroll for firefighters. Of these employer contribution rates for the City, 7.0% was used to pay health care benefits for the year 1999 which amounted to \$295,311.

The Ohio Revised Code provides the statutory authority allowing the PFDPF 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, 7.0% of covered payroll, as defined by the Board of Trustees, 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.

As of December 31, 1998 the number of participants eligible to receive health care benefits was 11,424 for police officers and 9,186 for firefighters. The Fund's total health care expenses for the year ended December 31, 1998 were \$78,596,790.

NOTE 11 - DEFERRED COMPENSATION

City of Chillicothe employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program and a program administered by the Aetna Life Insurance Company, both created in accordance with Internal Revenue Service Code Section 457. Participation is on a voluntary payroll deduction basis.

The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

Under both deferral compensation programs, all plan assets are now being held in a trust arrangement for the exclusive benefit of participants and their beneficiaries as required by the Small Business Job Protection Act of 1996. Under this Act, all existing deferred compensation plans are required to establish such a trust arrangement by January 1, 1999. As a result, the assets of these plans are no longer reflected in the combined financial statements of the City.

NOTE 12 - ENCUMBRANCE

Encumbrance accounting for purchase orders and contracts is used during the normal course of operations to reserve portions of appropriations in City funds as an extension of budgetary control. An encumbrance is a reserve on the available spending authority due to a commitment related to unperformed contracts for goods or services and does not represent a GAAP expenditure or liability. Reserves for encumbrances are reported separately for each Governmental Fund.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 13 - PROPERTY TAX REVENUE

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value by property classification upon which the 1999 tax levy was based follows:

PROPERTY TAX CLASSIFICATION	ASSESSED VALUE
Real Property	\$ 273,952,180
Tangible Personal Property	133,939,782
Public Utility Property	25,596,250
Total	\$ 433,488,212

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the City levies differing millages of 2.60 mills and 1.60 mills of the first 10 mills of assessed for the General Fund, which is dependent upon the various taxing districts within the City. In addition to the 2.60 mills and 1.60 mills, the City has levied .30 and .30 mills of non-voted millage for the Police Pension and Fire Pension levies respectively.

In 1999, real property taxes were levied on January 1, 1999, on assessed values as of January 1, 1998, the lien date. Real estate taxes were due and payable on February 12 and July 12, 1999. Personal property taxes were due and payable on May 10 and September 20, 1999, on assessed values as of the lien date, December 31, 1998.

The County Treasurer collects property taxes on behalf of all taxing districts within the City. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Accrued property taxes receivable represent current taxes which were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 1999. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the total property taxes receivable at year end are credited to deferred revenue.

NOTE 14 - MUNICIPAL INCOME TAX REVENUE

The City levies an income tax of 1.6% on substantially all income earned within the City. In addition, residents of the City are required to pay City income tax on income they earn outside the City. However, a credit is allowed for income taxes paid to other municipalities. In 1993, an additional .1% became effective for the Parks & Recreation Fund, which is inclusive in the 1.6% City income tax.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Employers within the City are required to withhold income tax on employees compensation and remit this tax to the City at least quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration of tax liability annually. As of December 31, 1999 there were \$245,969 in delinquent income taxes for which collection is uncertain, therefore these taxes are not accrued.

In 1999, these municipal income taxes generated a combined total of \$8,978,397 in local tax revenue.

NOTE 15 - UTILITY REVENUES

Each resident that utilizes the City's water, sewer and refuse services are charged a fee based on usage for both water and sewer service and a flat rate fee for refuse service. The City has two billing cycles which it operates to collect the charges for these services, with each cycle being billed every other month. Water and sewer charges are credited to the Water and Sewer Funds, while refuse charges are credited to the General Fund.

As of December 31, 1999 there were \$346,967 in delinquent utility charges for which collection is uncertain, therefore these charges are not accrued.

In 1999, charges for these services generated a total of \$3,771,140, \$2,460,622 and \$508,002 in revenue in the Water, Sewer and General Funds respectively.

NOTE 16 - INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:	
Local Government Distributions & Reimbursements	\$ 1,274,195
State Property Tax Reimbursements	91,241
Estate Taxes and Other Taxes	589,982
Other Grants and Revenue	552
Total General Fund	\$ 1,955,970

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Special Revenue Funds:	
Street Maintenance Distribution	\$ 645,285
State Highway Distribution	52,311
Housing & Urban Development Grants	201,726
State Grants	91,492
Bus Transportation Grants	608,882
Police Pension	10,636
Fire Pension	10,636
Total Special Revenue Funds	\$ 1,620,968

Capital Project Funds:	
Issue II Improvement Grants	\$ 127,227
Parks & Recreation Grants	3,000
Total Capital Projects Funds	\$ 130,227

NOTE 17 - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

Transfers From	Transfers To					Total
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
General	\$ 0	\$2,158,000	\$ 229,000	\$ 150,000	\$ 30,000	\$2,567,000
Special Revenue	992,667	0	580,497	0	0	1,573,164
Capital Projects	19,531	0	345,675	0	0	365,206
Enterprise	5,790	0	0	0	0	5,790
Totals	\$ 1,017,988	\$2,158,000	\$ 1,155,172	\$ 150,000	\$ 30,000	\$4,511,160

NOTE 18 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains two Enterprise Funds which provide water and sanitary sewer services for residents of the City of Chillicothe.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Segment information for the year ended December 31, 1999 follows:

	<i>Water</i>	<i>Sewer</i>
Operating Revenues	\$ 3,779,660	\$ 2,480,717
Operating Expenses Before Depreciation	2,370,428	1,704,291
Depreciation Expense	370,141	361,143
Operating Income (Loss)	1,039,091	415,283
Operating Transfers-in	0	30,000
Operating Transfers-out	(2,995)	(2,795)
Net Income (Loss)	315,899	271,534
Increase (Decrease) in Current Capital Contribution	(24,669)	21,255
Property, Plant and Equipment Additions	99,240	70,610
Property, Plant and Equipment Deletions	9,095	0
Net Working Capital	2,591,825	820,817
Total Assets	21,354,915	11,965,502
Bonds and Other Long-term Obligations Payable From Operating Revenues (Net of Current Portion)	13,470,000	2,030,046
Total Equity	6,370,815	8,702,542

NOTE 19 - CONTINGENCIES

The City participates in several federal and state assisted grants and programs that are subject to financial and compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The City believes that disallowed claims, if any, will not have a material adverse effect on the City's financial position.

NOTE 20 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT COMPLEX

The Ross County and Chillicothe Law Enforcement Complex is a shared asset between Ross County and the City which is located in downtown Chillicothe and houses the Chillicothe Police Department, Ross County Sheriff's Department and Ross County Jail. An agreement developed by and between Ross County and the City governs the shared costs of constructing the facility as well as the continuing costs of maintaining the facility.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

In the agreement with Ross County, the City has agreed to lease space in the Law Complex from the County for fifty years. All lease payments made by the City were paid at the beginning of the lease term and were considered the City's share of the costs incurred during construction of the Law Complex.

The agreement further states that Ross County and the City will share in the costs of repairs, maintenance and replacement incurred relative to the operation of the Law Complex. Those costs are explained as follows:

- * The cost of any repairs or maintenance to the roof section which covers the Law Complex section of the facility shall be shared equally by both entities.
- * The City shall pay a pro rata share of 18.47 percent of the costs associated with repairing, maintaining and replacing the public elevators, freight lift, heating, air conditioning, electrical systems and plumbing within the Law Complex section of the facility. The City's pro rata share of 18.47 percent is derived by taking a percentage of the square footage occupied by the City to the total square footage of the Law Complex.
- * Any costs of repairs, maintenance or replacement to sidewalks, public areas and parking lots contiguous to the Law Complex, including snow removal, shall be shared equally by both entities.
- * The City shall pay 100 percent of the costs of repairing, maintaining and replacing interior decorations within the City offices and 50 percent of the costs relative to interior decorations in the common offices of the Law Complex.
- * The City shall pay 50 percent of the costs of repairing, maintaining and replacing telephone equipment in the common offices of the Law Complex.
- * The City shall pay 18.47 percent of gas, electric, water, sewer, and solid waste disposal utilities and 50 percent of janitorial services.
- * The City has no percentage interest in the jail area of the facility, rather, the City is billed on a per diem basis by Ross County for the housing of its' prisoners.

Ross County originally paid all of the costs of constructing the Law Complex, including the costs of purchasing the land on which the facility is located, which totaled \$11,995,690. Ross County billed the City for its share of these costs, after deducting certain costs related only to the jail area, based on a percentage of square footage to be occupied by the City in proportion to the total square footage of the facility.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

As a result of the construction costs of the Law Complex being shared by the City and Ross County, the facility will be treated as a shared asset with both entities reflecting a proportionate share of the facility in their fixed assets.

Since the original construction of the Law Complex, various improvements have been made. Therefore, the City has recorded \$2,004,214 in its general fixed asset account group, which reflects the City's share of the asset.

NOTE 21 - CONTRIBUTED CAPITAL

During 1999, the following activity occurred in the contributed capital accounts:

	WATER	SEWER	TOTAL
Contributed Capital as of Jan 1, 1999	\$ 1,807,312	\$ 216,410	\$ 2,023,722
Add: Special Assessment Revenue	4,649	21,255	25,904
Less: Depreciation Expense	(29,318)	0	(29,318)
Contributed Capital as of Dec 31, 1999	\$ 1,782,643	\$ 237,665	\$ 2,020,308

NOTE 22 - LANDFILL CLOSURE AND POST CLOSURE CARE

In 1988, state and federal laws and regulations required the City to stop accepting waste at the Chillicothe Landfill and place a final cover on the landfill site as well as perform certain maintenance and monitoring functions at the site for thirty years after closure. Final closure of the landfill occurred in 1990.

In 1999, the City incurred \$71,934 in post closure care costs and decreased its postclosure care liability by \$210,250. To this date, the City has incurred approximately \$1,634,511 in closure and postclosure care costs. These costs have been incurred by the Landfill Closure Fund.

The City has accrued a liability for landfill post-closure care costs in the General Long-Term Debt Account Group of \$3,029,145. The liability is based on an average of cumulative postclosure care costs to this date projected over the next twenty-one years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Financial assurance to fund this liability is provided through the General Fund where transfers will be made over the next twenty-one years.

**CITY OF CHILLICOTHE
NOTES TO THE COMBINED FINANCIAL STATEMENTS**

NOTE 23 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. The City has addressed these various types of risk by purchasing insurance through commercial carriers.

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence and \$2,000,000 in the aggregate. Other liability insurance includes \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official errors and omissions liability, \$1,000,000 for automobile liability, and \$1,000,000 for uninsured motorists liability.

In addition, the City maintains replacement cost insurance on buildings and contents in the amount of \$22,239,780. Other property insurance includes the following: \$650,795 for contractor's equipment. Comprehensive boiler and machinery coverage is carried in the amount of \$2,000,000. Insurance deductibles on any of the above coverages do not exceed \$10,000.

The City participates in the Workers' Compensation Program provided by the State of Ohio. The City belongs to a pool with other Ohio cities for a workers' compensation group rating program. Settled claims have not exceeded any of the above coverage limits in the past three years.

The City has also established a limited risk health and dental program for employees. Claims are paid directly to Central Benefits Insurance Company, who services all claims submitted. Claims are paid through each of the General, Street Construction Maintenance and Repair, State Highway, Park and Recreation, Litter Grant, Parking, Bus Transit, Water and Sewer Funds. Additionally, each fund is responsible for paying its respective portion of administrative costs.

An excess coverage insurance policy with Central Benefits Insurance Company covers individual claims in excess of \$50,000 and aggregate claims in excess of \$1,384,705. A liability for each funds portion of the unpaid claims costs totaling \$190,272 has been accrued as a liability based on an estimate by the City or by the administrator of those unpaid claims.

**CITY OF CHILLICOTHE
 NOTES TO THE COMBINED FINANCIAL STATEMENTS**

Changes in the total of all funds claims liability in 1998 and 1999 are:

	<i>Balance Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance End of Year</i>
1998	\$ 169,211	\$ 1,309,119	\$ 1,299,950	\$ 178,380
1999	178,380	1,523,975	1,512,083	190,272

With the exception of workers' compensation and health insurance, all insurance is held with commercial carriers. The City pays all elected officials bonds by statute.

COMBINING FINANCIAL STATEMENTS AND SCHEDULES

CITY OF CHILLICOTHE

GENERAL FUND

General Fund

To account for resources traditionally associated with general governmental operations which are not required to be accounted for by another fund.

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$7,520,302	\$7,928,449	\$408,147
Charges for Services	695,336	1,575,759	880,423
Fines, Licenses and Permits	1,325,600	1,429,874	104,274
Intergovernmental	1,598,274	1,894,655	296,381
Special Assessments	0	11,931	11,931
Investment Earnings	405,000	638,512	233,512
Other	203,119	334,781	131,662
Total Revenue	11,747,631	13,813,961	2,066,330
Expenditures:			
Current:			
General Government			
Mayor			
Personal Services	312,051	293,082	18,969
Fringe Benefits	131,069	108,309	22,760
Travel Transportation	1,850	1,506	344
Materials and Supplies	48,385	38,018	10,367
Contractual Services	5,240	4,851	389
Other	27,875	22,724	5,151
Total Mayor	526,470	468,490	57,980
Economic Development			
Travel Transportation	4,100	763	3,337
Materials and Supplies	15,515	9,698	5,817
Contractual Services	5,000	1,624	3,376
Capital Outlay	400	400	0
Other	5,655	2,903	2,752
Total Economic Development	30,670	15,388	15,282
City Council			
Personal Services	52,100	50,000	2,100
Fringe Benefits	97,900	74,682	23,218
Travel Transportation	2,000	0	2,000
Materials and Supplies	1,478	214	1,264
Other	100	0	100
Total City Council	153,578	124,896	28,682

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer			
Personal Services	33,000	30,546	2,454
Fringe Benefits	23,000	18,837	4,163
Materials and Supplies	2,550	1,882	668
Contractual Services	1,700	1,679	21
Capital Outlay	1,270	818	452
Other	360	228	132
Total Treasurer	61,880	53,990	7,890
Income Tax Department			
Personal Services	97,750	97,284	466
Fringe Benefits	48,350	36,792	11,558
Travel Transportation	999	181	818
Materials and Supplies	13,301	7,033	6,268
Capital Outlay	2,000	1,292	708
Other	1,600	33	1,567
Total Income Tax Department	164,000	142,615	21,385
Land and Buildings			
Materials and Supplies	118,870	105,531	13,339
Contractual Services	45,230	42,518	2,712
Capital Outlay	71,708	59,328	12,380
Other	663	48	615
Total Land and Buildings	236,471	207,425	29,046
Law Director			
Personal Services	251,003	237,729	13,274
Fringe Benefits	85,472	85,026	446
Travel Transportation	1,450	1,241	209
Materials and Supplies	23,925	18,119	5,806
Contractual Services	1,680	1,228	452
Capital Outlay	14,669	14,504	165
Other	1,792	1,041	751
Total Law Director	379,991	358,888	21,103

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Auditor			
Personal Services	270,453	265,334	5,119
Fringe Benefits	99,900	85,003	14,897
Travel Transportation	3,500	2,596	904
Materials and Supplies	13,580	9,398	4,182
Contractual Services	1,350	246	1,104
Capital Outlay	3,520	3,350	170
Other	950	853	97
Total Auditor	393,253	366,780	26,473
Municipal Court			
Personal Services	820,152	813,291	6,861
Fringe Benefits	287,514	273,404	14,110
Travel Transportation	3,200	2,847	353
Materials and Supplies	62,165	54,394	7,771
Contractual Services	6,056	1,081	4,975
Capital Outlay	279,396	99,438	179,958
Other	9,216	7,191	2,025
Total Municipal Court	1,467,699	1,251,646	216,053
Civil Service			
Personal Services	35,653	34,134	1,519
Fringe Benefits	6,847	6,609	238
Travel Transportation	1,722	1,618	104
Materials and Supplies	23,080	17,973	5,107
Contractual Services	578	304	274
Capital Outlay	550	520	30
Other	2,470	1,917	553
Total Civil Service	70,900	63,075	7,825
Service Department			
Personal Services	161,524	148,560	12,964
Fringe Benefits	72,563	50,103	22,460
Travel Transportation	135	0	135
Materials and Supplies	11,755	8,209	3,546
Capital Outlay	2,550	2,100	450
Other	245	137	108
Total Service Department	248,772	209,109	39,663

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Engineering			
Personal Services	315,124	312,922	2,202
Fringe Benefits	138,949	113,509	25,440
Travel Transportation	10,352	9,213	1,139
Materials and Supplies	19,730	17,727	2,003
Contractual Services	19,101	17,609	1,492
Capital Outlay	77,158	13,179	63,979
Other	4,905	4,658	247
Total Engineering	585,319	488,817	96,502
Postage and Stores			
Materials and Supplies	42,500	41,210	1,290
Total Postage and Stores	42,500	41,210	1,290
Miscellaneous			
Personal Services	14,000	6,825	7,175
Materials and Supplies	469,280	355,464	113,816
Contractual Services	312,862	276,352	36,510
Capital Outlay	55,906	28,512	27,394
Other	45,689	38,008	7,681
Total Miscellaneous	897,737	705,161	192,576
Total General Government	5,259,240	4,497,490	761,750
Security of Persons and Property			
Police Department			
Personal Services	2,475,463	2,397,002	78,461
Fringe Benefits	543,949	448,513	95,436
Travel Transportation	3,680	3,348	332
Materials and Supplies	167,339	142,690	24,649
Contractual Services	283,280	205,354	77,926
Other	44,856	27,499	17,357
Total Police Department	3,518,567	3,224,406	294,161

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Department			
Personal Services	2,166,361	2,162,184	4,177
Fringe Benefits	519,520	482,848	36,672
Travel Transportation	1,750	843	907
Materials and Supplies	154,762	120,152	34,610
Contractual Services	7,150	5,783	1,367
Capital Outlay	418	318	100
Other	24,250	22,058	2,192
Total Fire Department	2,874,211	2,794,186	80,025
Civil Defense			
Other	6,350	6,350	0
Total Civil Defense	6,350	6,350	0
Humane Officer			
Personal Services	4,000	3,767	233
Fringe Benefits	1,000	649	351
Contractual Services	4,000	4,000	0
Total Humane Officer	9,000	8,416	584
School Crossing Guards			
Personal Services	80,000	55,882	24,118
Fringe Benefits	19,000	10,870	8,130
Total School Crossing Guards	99,000	66,752	32,248
Total Security of Persons and Property	6,507,128	6,100,110	407,018

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Transportation			
Streets and Sidewalks			
Materials and Supplies	215,000	187,070	27,930
Total Streets and Sidewalks	215,000	187,070	27,930
Total Transportation	215,000	187,070	27,930
Community Environment			
Planning Commission			
Materials and Supplies	95	0	95
Total Planning Commission	95	0	95
Total Community Environment	95	0	95
Basic Utility Services			
Refuse Department			
Personal Services	332,572	332,572	0
Fringe Benefits	135,528	113,802	21,726
Materials and Supplies	39,094	26,724	12,370
Contractual Services	476,601	393,745	82,856
Capital Outlay	267,621	180,260	87,361
Other	6,256	5,523	733
Total Refuse Department	1,257,672	1,052,626	205,046
Total Basic Utility Services	1,257,672	1,052,626	205,046

continued

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
General Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Leisure Time Activities			
Swimming Pool			
Personal Services	51,000	46,227	4,773
Fringe Benefits	8,700	7,784	916
Materials and Supplies	39,155	32,578	6,577
Contractual Services	3,330	3,289	41
Capital Outlay	24,000	18,178	5,822
Other	645	445	200
Total Swimming Pool	126,830	108,501	18,329
Total Leisure Time Activities	126,830	108,501	18,329
Total Expenditures	13,365,965	11,945,797	1,420,168
Excess of Revenues Over (Under) Expenditures	(1,618,334)	1,868,164	3,486,498
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	4,371	4,371
Operating Transfers - In	2,179,591	1,029,451	(1,150,140)
Operating Transfers - Out	(2,822,000)	(2,567,000)	255,000
Total Other Sources (Uses)	(642,409)	(1,533,178)	(890,769)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,260,743)	334,986	2,595,729
Fund Balances (Deficit) at Beginning of Year	2,512,314	2,512,314	0
Prior Year Encumbrances Appropriated	210,849	210,849	0
Fund Balances (Deficit) at End of Year	\$462,420	\$3,058,149	\$2,595,729

CITY OF CHILLICOTHE

SPECIAL REVENUE FUNDS

Police DARE Fund

To account for donations from the public and transfers from the General Fund to be used to operate a Drug Abuse Resistance Education (DARE) program.

Street Construction Maintenance and Repair Fund

To account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance and repair of streets within the City.

State Highway Fund

To account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance and repair of state highways located within the boundaries of the City.

Parks and Recreation Fund

To account for proceeds of an income tax levy and transfers from the General Fund to be used for park and recreation purposes. The park operation is governed by a park board of trustees organized pursuant to Section 755.14 (A) of the Revised Code.

HUD Fund

To account for grant revenue received from the Federal Government, Department of Housing and Urban Development (HUD). The primary purpose of the grants is to provide funding for rental rehabilitation programs and downtown development revolving loan programs.

State Grants Fund

To account for grant revenues that are used to fund community policing programs and provide assistance for victims of crime.

Floodwall Fund

To account for income tax proceeds transferred from the General Fund for the maintenance of a floodwall. The transfers are made per ordinance requirements. One quarter of one percent (.025%) is to be transferred into the fund until the fund reaches a balance of sixty thousand dollars.

Cablevision Fund

To account for transfers from the General Fund made for the purpose of maintenance and repair of the cable system as provided for in the cable franchise agreement.

CITY OF CHILLICOTHE

Fire Hazard Fund

To account for a special rotary fund established per ordinance for the elimination of fire hazards. Principal sources of revenue are costs and penalties assessed for the elimination of fire hazards. This fund is not being used as intended and should be examined for possible elimination.

Income Tax Fund

To account for the excess income tax received after ceilings for the General Fund, Floodwall Fund, and Bus Transit Fund have been reached. All income tax refunds are disbursed from this fund.

Law Enforcement Fund

To account for the distribution of proceeds from the sale of forfeited property or contraband to be allocated by City Council only to the police department of the City.

Indigent Drivers Alcohol Treatment Fund

To account for 50% part of fines (under 4511.191 (M) of the Revised Code) that are collected by Municipal Court from DUI offenders.

OMVI Enforcement & Education Fund

To account for those costs incurred by the police department in enforcing Section 4511.19 of the Revised Code or a substantially similar municipal ordinance and in educating the public of laws governing operation of a motor vehicle while under the influence of alcohol, the dangers of operation of a motor vehicle while under the influence of alcohol, and other information relating to the operation of a motor vehicle and the consumption of alcoholic beverages.

Mandatory Drug Fines Fund

To account for monies received from fines imposed for felony drug trafficking offenses which shall be paid to law enforcement agencies in the state that were primarily responsible for or involved in making the arrest of and in prosecuting the offender.

Parking Fund

To account for the operation of parking meters and the parking facility. The costs of these services are financed through meter fees, parking fines, and transfers from the General Fund.

Bus Transit Fund

To account for the operation of the 14 bus City Transit System. Principal sources of revenue are income tax revenue and transfers from the General Fund.

CITY OF CHILLICOTHE

Police Pension Fund

To account for property tax revenue and transfers from the General Fund used to pay the City's accrued liability for police benefits and the employer's quarterly retirement contribution.

Fire Pension Fund

To account for property tax revenue and transfers from the General Fund used to pay the City's accrued liability for fire benefits and the employer's quarterly retirement contribution.

City of Chillicothe, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	Police DARE	Street Construction Maintenance & Repair	State Highway	Parks & Recreation	HUD	State Grants
Assets						
Equity in Pooled Cash & Cash Equivalents	\$14	\$727,949	\$20,218	\$88,870	\$69,016	\$30,585
Cash in Segregated Accounts	0	0	0	0	32,125	0
Taxes Receivable	0	0	0	58,228	0	0
Accounts Receivable	0	47	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Governments	0	47,942	3,887	0	0	0
Materials and Supplies Inventory	0	6,272	0	0	0	0
Loans Receivable	0	0	0	0	4,462	0
Prepaid Items	0	913	0	507	0	0
Total Assets	14	783,123	24,105	147,605	105,603	30,585
Liabilities						
Accounts Payable	0	1,787	0	1,870	0	6,265
Contracts Payable	0	399,069	0	0	0	0
Accrued Wages and Benefits	0	20,530	4,083	9,187	0	0
Compensated Absences Payable	0	28,969	0	539	0	0
Due to Other Funds	0	0	0	11,387	0	0
Deferred Revenue	0	0	0	0	0	0
Claims and Judgments Payable	0	13,966	2,207	6,622	0	0
Total Liabilities	0	464,321	6,290	29,605	0	6,265
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	0	85,661	0	165	18,031	0
Reserved for Inventory	0	6,272	0	0	0	0
Unreserved:						
Undesignated	14	226,869	17,815	117,835	87,572	24,320
Total Fund Equity	14	318,802	17,815	118,000	105,603	24,320
Total Liabilities and Fund Equity	\$14	\$783,123	\$24,105	\$147,605	\$105,603	\$30,585

<u>Floodwall</u>	<u>Cablevision</u>	<u>Fire Hazard</u>	<u>Income Tax</u>	<u>Law Enforcement</u>	<u>Indigent Driver's Alcohol Treatment</u>	<u>OMVI Enforce & Education</u>	<u>Mandatory Drug Fines</u>
\$102,891	\$5,765	\$1,000	\$648,528	\$5,945	\$66,911	\$17,468	\$19,862
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	565	75	45
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>102,891</u>	<u>5,765</u>	<u>1,000</u>	<u>648,528</u>	<u>5,945</u>	<u>67,476</u>	<u>17,543</u>	<u>19,907</u>
430	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>102,461</u>	<u>5,765</u>	<u>1,000</u>	<u>648,528</u>	<u>5,945</u>	<u>67,476</u>	<u>17,543</u>	<u>19,907</u>
<u>102,461</u>	<u>5,765</u>	<u>1,000</u>	<u>648,528</u>	<u>5,945</u>	<u>67,476</u>	<u>17,543</u>	<u>19,907</u>
<u>\$102,891</u>	<u>\$5,765</u>	<u>\$1,000</u>	<u>\$648,528</u>	<u>\$5,945</u>	<u>\$67,476</u>	<u>\$17,543</u>	<u>\$19,907</u>

continued

City of Chillicothe, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 1999

	<u>Parking</u>	<u>Bus Transit</u>	<u>Police Pension</u>	<u>Fire Pension</u>	<u>Totals</u>
Assets					
Equity in Pooled Cash & Cash Equivalents	\$47,983	\$386,713	\$637	\$489	\$2,240,844
Cash in Segregated Accounts	0	0	0	0	32,125
Taxes Receivable	0	66,410	120,686	120,686	366,010
Accounts Receivable	0	0	0	0	47
Due from Other Funds	0	0	0	0	685
Due from Other Governments	0	0	0	0	51,829
Materials and Supplies Inventory	0	3,017	0	0	9,289
Loans Receivable	0	0	0	0	4,462
Prepaid Items	125	2,646	0	0	4,191
Total Assets	48,108	458,786	121,323	121,175	2,709,482
Liabilities					
Accounts Payable	1,155	10,339	0	0	21,846
Contracts Payable	0	0	0	0	399,069
Accrued Wages and Benefits	3,578	22,096	0	0	59,474
Compensated Absences Payable	0	1,073	0	0	30,581
Due to Other Funds	0	15,133	0	0	26,520
Deferred Revenue	0	0	120,686	120,686	241,372
Claims and Judgments Payable	1,826	8,810	0	0	33,431
Total Liabilities	6,559	57,451	120,686	120,686	812,293
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	103,857
Reserved for Inventory	0	3,017	0	0	9,289
Unreserved:					
Undesignated	41,549	398,318	637	489	1,784,043
Total Fund Equity	41,549	401,335	637	489	1,897,189
Total Liabilities and Fund Equity	\$48,108	\$458,786	\$121,323	\$121,175	\$2,709,482

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City of Chillicothe, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	Police DARE	Street Construction Maintenance & Repair	State Highway	Parks & Recreation	HUD	State Grants
Revenues:						
Local Taxes	\$0	\$0	\$0	\$517,436	\$0	\$0
Charges for Services	0	0	0	400	0	0
Fines, Licenses and Permits	0	0	0	24,506	0	0
Intergovernmental	0	645,285	52,311	0	201,726	91,492
Investment Earnings	0	0	0	0	1,563	498
Other	0	1,107	0	6,789	0	89
Total Revenue	0	646,392	52,311	549,131	203,289	92,079
Expenditures:						
Current:						
General Government	0	0	0	0	0	0
Security of Persons and Property	0	0	0	0	0	0
Transportation	0	1,409,392	143,129	0	0	0
Community Environment	0	0	0	0	227,513	56,948
Leisure Time Activities	0	0	0	573,623	0	0
Basic Utility Services	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	2,189	0	0
Interest and Fiscal Charges	0	0	0	685	0	0
Total Expenditures	0	1,409,392	143,129	576,497	227,513	56,948
Excess of Revenues Over (Under) Expenditures	0	(763,000)	(90,818)	(27,366)	(24,224)	35,131
Other Financing Sources (Uses):						
Proceeds of Bonds	0	0	0	0	0	0
Sale of Fixed Assets	0	0	0	9,972	0	0
Operating Transfers - In	0	855,000	100,000	120,000	0	0
Operating Transfers - Out	0	0	0	(12,285)	0	(28,857)
Total Other Sources (Uses)	0	855,000	100,000	117,687	0	(28,857)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	92,000	9,182	90,321	(24,224)	6,274
Fund Balances (Deficit) at Beginning of Year	14	222,711	8,633	27,679	129,827	18,046
Increase (Decrease) in Reserve for Inventory	0	4,091	0	0	0	0
Fund Balances (Deficits) at End of Year	\$14	\$318,802	\$17,815	\$118,000	\$105,603	\$24,320

<u>Floodwall</u>	<u>Cablevision</u>	<u>Fire Hazard</u>	<u>Income Tax</u>	<u>Law Enforcement</u>	<u>Indigent Driver's Alcohol Treatment</u>	<u>OMVI Enforcement & Education</u>	<u>Mandatory Drug Fines</u>
\$0	\$0	\$0	\$542,691	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	4,376	18,511	4,865	4,934
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	4,818	0	0	0	0	0	0
<u>0</u>	<u>4,818</u>	<u>0</u>	<u>542,691</u>	<u>4,376</u>	<u>18,511</u>	<u>4,865</u>	<u>4,934</u>
0	0	0	241,739	0	0	0	0
0	0	0	0	0	4,500	0	0
0	0	0	0	0	0	0	0
11,695	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	916	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>11,695</u>	<u>916</u>	<u>0</u>	<u>241,739</u>	<u>0</u>	<u>4,500</u>	<u>0</u>	<u>0</u>
<u>(11,695)</u>	<u>3,902</u>	<u>0</u>	<u>300,952</u>	<u>4,376</u>	<u>14,011</u>	<u>4,865</u>	<u>4,934</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
16,000	0	0	250,000	0	0	0	0
0	0	0	(900,000)	0	0	0	0
<u>16,000</u>	<u>0</u>	<u>0</u>	<u>(650,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4,305	3,902	0	(349,048)	4,376	14,011	4,865	4,934
98,156	1,863	1,000	997,576	1,569	53,465	12,678	14,973
0	0	0	0	0	0	0	0
<u>\$102,461</u>	<u>\$5,765</u>	<u>\$1,000</u>	<u>\$648,528</u>	<u>\$5,945</u>	<u>\$67,476</u>	<u>\$17,543</u>	<u>\$19,907</u>

continued

City of Chillicothe, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds

For the Year Ended December 31, 1999

	Parking	Bus Transit	Police Pension	Fire Pension	Totals
Revenues:					
Local Taxes	\$0	\$561,158	\$119,520	\$119,520	\$1,860,325
Charges for Services	15,597	71,683	0	398	88,078
Fines, Licenses and Permits	0	0	0	0	57,192
Intergovernmental	0	608,882	10,636	10,636	1,620,968
Investment Earnings	0	0	415	1,422	3,898
Other	201	18,101	0	0	31,105
Total Revenue	15,798	1,259,824	130,571	131,976	3,661,566
Expenditures:					
Current:					
General Government	0	0	0	0	241,739
Security of Persons and Property	0	0	432,410	487,219	924,129
Transportation	161,909	1,049,651	0	0	2,764,081
Community Environment	0	0	0	0	296,156
Leisure Time Activities	0	0	0	0	573,623
Basic Utility Services	0	0	0	0	916
Debt Service:					
Principal Retirement	0	0	0	0	2,189
Interest and Fiscal Charges	0	0	0	0	685
Total Expenditures	161,909	1,049,651	432,410	487,219	4,803,518
Excess of Revenues Over (Under) Expenditures	(146,111)	210,173	(301,839)	(355,243)	(1,141,952)
Other Financing Sources (Uses):					
Proceeds of Bonds	0	0	130,000	445,000	575,000
Sale of Fixed Assets	0	0	0	0	9,972
Operating Transfers - In	165,000	0	302,000	350,000	2,158,000
Operating Transfers - Out	(32)	(51,493)	(130,597)	(449,900)	(1,573,164)
Total Other Sources (Uses)	164,968	(51,493)	301,403	345,100	1,169,808
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	18,857	158,680	(436)	(10,143)	27,856
Fund Balances (Deficit) at Beginning of Year	22,692	242,437	1,073	10,632	1,865,024
Increase (Decrease) in Reserve for Inventory	0	218	0	0	4,309
Fund Balances (Deficits) at End of Year	\$41,549	\$401,335	\$637	\$489	\$1,897,189

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Police DARE Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Total Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	14	14	0
Fund Balances (Deficit) at End of Year	\$14	\$14	\$0

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Street Construction Maintenance & Repair Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$595,000	\$659,398	\$64,398
Other	0	1,282	1,282
Total Revenue	595,000	660,679	65,679
Expenditures:			
Current:			
Transportation			
Street Maintenance & Repair			
Personal Services	576,800	528,118	48,682
Fringe Benefits	269,100	229,640	39,460
Travel Transportation	86	86	(0)
Materials and Supplies	185,751	150,461	35,290
Contractual Services	49,748	14,747	35,001
Capital Outlay	550,788	531,945	18,843
Other	9,219	7,512	1,707
Total Transportation	1,641,492	1,462,510	178,982
Total Expenditures	1,641,492	1,462,510	178,982
Excess of Revenues Over (Under) Expenditures	(1,046,492)	(801,831)	244,661
Other Financing Sources (Uses):			
Operating Transfers - In	855,000	855,000	0
Total Other Sources (Uses)	855,000	855,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(191,492)	53,169	244,661
Fund Balances (Deficit) at Beginning of Year	187,329	187,329	0
Prior Year Encumbrances Appropriated	2,722	2,722	0
Fund Balances (Deficit) at End of Year	(\$1,441)	\$243,220	\$244,661

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
State Highway Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$46,000	\$53,465	\$7,465
Total Revenue	46,000	53,465	7,465
Expenditures:			
Current:			
Transportation			
State Highway Maintenance & Repair			
Personal Services	101,279	101,279	0
Fringe Benefits	43,121	38,454	4,667
Contractual Services	2,412	2,412	0
Total Transportation	146,812	142,145	4,667
Total Expenditures	146,812	142,145	4,667
Excess of Revenues Over (Under) Expenditures	(100,812)	(88,680)	12,132
Other Financing Sources (Uses):			
Operating Transfers - In	100,000	100,000	0
Total Other Sources (Uses)	100,000	100,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(812)	11,320	12,132
Fund Balances (Deficit) at Beginning of Year	8,898	8,898	0
Fund Balances (Deficit) at End of Year	\$8,086	\$20,218	\$12,132

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Parks and Recreation Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$457,000	\$490,878	\$33,878
Charges for Services	500	400	(100)
Fines, Licenses and Permits	25,000	24,506	(494)
Other	7,000	6,789	(211)
Total Revenue	489,500	522,573	33,073
Expenditures:			
Current:			
Leisure Time Activities			
Parks and Recreation Fund			
Personal Services	346,500	335,476	11,024
Fringe Benefits	127,700	110,885	16,815
Travel Transportation	218	218	0
Materials and Supplies	120,997	104,871	16,126
Contractual Services	9,110	7,932	1,178
Capital Outlay	947	947	0
Other	13,500	11,515	1,985
Total Leisure Time Activities	618,972	571,844	47,128
Total Expenditures	618,972	571,844	47,128
Excess of Revenues Over (Under) Expenditures	(129,472)	(49,271)	80,201
Other Financing Sources (Uses):			
Sale of Fixed Assets	3,000	9,972	6,972
Operating Transfers - In	120,000	120,000	0
Operating Transfers - Out	(12,319)	(12,230)	89
Total Other Sources (Uses)	110,681	117,742	7,061
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(18,791)	68,471	87,262
Fund Balances (Deficit) at Beginning of Year	19,889	19,889	0
Fund Balances (Deficit) at End of Year	\$1,098	\$88,360	\$87,262

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
HUD Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$945,282	\$201,726	(\$743,556)
Other	0	659	659
Total Revenue	945,282	202,385	(742,897)
Expenditures:			
Current:			
Community Environment			
Rehabilitation & Development			
Materials and Supplies	1,001,955	245,362	756,593
Contractual Services	160,000	0	160,000
Total Community Environment	1,161,955	245,362	916,593
Total Expenditures	1,161,955	245,362	916,593
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(216,673)	(42,977)	173,696
Fund Balances (Deficit) at Beginning of Year	(31,235)	(31,235)	0
Prior Year Encumbrances Appropriated	125,199	125,199	0
Fund Balances (Deficit) at End of Year	(\$122,709)	\$50,987	\$173,696

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
State Grants Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$80,125	\$91,492	\$11,367
Investment Earnings	0	498	498
Other	0	89	89
Total Revenue	80,125	92,079	11,954
Expenditures:			
Current:			
Community Environment			
State Grants			
Capital Outlay	67,058	56,948	10,110
Total Community Environment	67,058	56,948	10,110
Total Expenditures	67,058	56,948	10,110
Excess of Revenues Over (Under) Expenditures	13,067	35,131	22,064
Other Financing Sources (Uses):			
Operating Transfers-Out	(30,320)	(28,857)	1,463
Total Other Sources (Uses)	(30,320)	(28,857)	1,463
Excess of Revenues and Other Financing Sources over (Under) Expenditures and Other Uses	(17,253)	6,274	23,527
Fund Balances (Deficit) at Beginning of Year	18,046	18,046	0
Fund Balances (Deficit) at End of Year	\$793	\$24,320	\$23,527

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Floodwall Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Current:			
Community Environment			
Floodwall Maintenance			
Materials and Supplies	12,800	9,150	3,650
Capital Outlay	2,500	1,591	909
Other	700	688	12
Total Community Environment	16,000	11,429	4,571
Total Expenditures	16,000	11,429	4,571
Excess of Revenues Over (Under) Expenditures	(16,000)	(11,429)	4,571
Other Financing Sources (Uses):			
Operating Transfers - In	16,000	16,000	0
Total Other Sources (Uses)	16,000	16,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	4,571	4,571
Fund Balances (Deficit) at Beginning of Year	98,320	98,320	0
Fund Balances (Deficit) at End of Year	\$98,320	\$102,891	\$4,571

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Cablevision Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Revenue	\$1,000	\$4,818	\$3,818
Total Revenue	1,000	4,818	3,818
Expenditures:			
Current:			
Basic Utility Services			
Cable System Maintenance			
Contractual Services	4,140	916	3,224
Total Basic Utility Services	4,140	916	3,224
Total Expenditures	4,140	916	3,224
Excess of Revenues Over (Under) Expenditures	(3,140)	3,902	7,042
Fund Balances (Deficit) at Beginning of Year	543	543	0
Prior Year Encumbrances Appropriated	1,320	1,320	0
Fund Balances (Deficit) at End of Year	(\$1,277)	\$5,765	\$7,042

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Fire Hazard Fund

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Current:			
Security of Persons and Property			
Fire Hazard			
Materials and Supplies	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Security of Persons and Property	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Expenditures	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,000)</u>	<u>0</u>	<u>1,000</u>
Fund Balances (Deficit) at Beginning of Year	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Income Tax Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$100,000	\$542,691	\$442,691
Total Revenue	100,000	542,691	442,691
Expenditures:			
Current:			
General Government			
Unallocated & Refunded Income Tax			
Other	250,000	241,739	8,261
Total General Government	250,000	241,739	8,261
Total Expenditures	250,000	241,739	8,261
Excess of Revenues Over (Under) Expenditures	(150,000)	300,952	450,952
Other Financing Sources (Uses):			
Operating Transfers - In	250,000	250,000	0
Operating Transfers - Out	(1,000,000)	(900,000)	100,000
Total Other Sources (Uses)	(750,000)	(650,000)	100,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(900,000)	(349,048)	550,952
Fund Balances (Deficit) at Beginning of Year	997,576	997,576	0
Fund Balances (Deficit) at End of Year	\$97,576	\$648,528	\$550,952

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Law Enforcement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$1,800	\$3,862	\$2,062
Total Revenue	1,800	3,862	2,062
Expenditures:			
Current:			
Security of Persons and Property Enforcement & Education Other	1,500	0	1,500
Total Security of Persons and Property	1,500	0	1,500
Total Expenditures	1,500	0	1,500
Excess of Revenues Over (Under) Expenditures	300	3,862	3,562
Fund Balances (Deficit) at Beginning of Year	2,082	2,082	0
Fund Balances (Deficit) at End of Year	\$2,382	\$5,945	\$3,562

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Indigent Driver's Alcohol Treatment Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$10,000	\$18,313	\$8,313
Total Revenue	10,000	18,313	8,313
Expenditures:			
Current:			
Security of Persons and Property			
Alcohol Treatment			
Contractual Services	20,000	4,500	15,500
Total Security of Persons and Property	20,000	4,500	15,500
Total Expenditures	20,000	4,500	15,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,000)	13,813	23,813
Fund Balances (Deficit) at Beginning of Year	53,099	53,099	0
Fund Balances (Deficit) at End of Year	\$43,099	\$66,911	\$23,813

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
OMVI Enforcement and Education Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$3,000	\$5,479	\$2,479
Total Revenue	3,000	5,479	2,479
Expenditures:			
Current:			
Security of Persons and Property Enforcement & Education Other	10,000	0	10,000
Total Security of Persons and Property	10,000	0	10,000
Total Expenditures	10,000	0	10,000
Excess of Revenues Over (Under) Expenditures	(7,000)	5,479	12,479
Fund Balances (Deficit) at Beginning of Year	11,989	11,989	0
Fund Balances (Deficit) at End of Year	\$4,989	\$17,468	\$12,479

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Mandatory Drug Fines Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$2,000	\$5,129	\$3,129
Total Revenue	2,000	5,129	3,129
Expenditures:			
Current:			
Security of Persons and Property			
Enforcement & Education			
Other	10,000	0	10,000
Total Security of Persons and Property	10,000	0	10,000
Total Expenditures	10,000	0	10,000
Excess of Revenues Over (Under) Expenditures	(8,000)	5,129	13,129
Fund Balances (Deficit) at Beginning of Year	14,733	14,733	0
Fund Balances (Deficit) at End of Year	\$6,733	\$19,862	\$13,129

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Parking Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$12,500	\$15,597	\$3,097
Other	0	201	201
Total Revenue	12,500	15,798	3,298
Expenditures:			
Current:			
Transportation			
Traffic Control & Parking Facility			
Personal Services	107,904	100,971	6,932
Fringe Benefits	41,296	35,847	5,449
Materials and Supplies	18,091	14,777	3,314
Contractual Services	1,999	1,989	9
Capital Outlay	6,000	6,000	0
Other	919	828	91
Total Transportation	176,209	160,413	15,796
Total Expenditures	176,209	160,413	15,796
Excess of Revenues Over (Under) Expenditures	(163,709)	(144,614)	19,095
Other Financing Sources (Uses):			
Operating Transfers - In	165,000	165,000	0
Operating Transfers - Out	(100)	(32)	68
Total Other Sources (Uses)	164,900	164,968	68
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,191	20,354	19,163
Fund Balances (Deficit) at Beginning of Year	27,580	27,580	0
Prior Year Encumbrances Appropriated	50	50	0
Fund Balances (Deficit) at End of Year	\$28,821	\$47,983	\$19,163

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Bus Transit Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$516,000	\$559,859	\$43,859
Charges for Services	63,000	71,683	8,683
Intergovernmental	695,000	658,996	(36,004)
Other	24,000	18,101	(5,899)
Total Revenue	1,298,000	1,308,639	10,639
Expenditures:			
Current:			
Transportation			
Bus Transit System			
Personal Services	609,000	601,444	7,556
Fringe Benefits	251,200	204,452	46,748
Travel Transportation	3,853	3,500	353
Materials and Supplies	182,658	139,900	42,758
Contractual Services	19,003	15,748	3,255
Capital Outlay	79,749	74,956	4,793
Other	44,361	38,875	5,486
Total Transportation	1,189,824	1,078,875	110,949
Total Expenditures	1,189,824	1,078,875	110,949
Excess of Revenues Over (Under) Expenditures	108,176	229,764	121,588
Other Financing Sources (Uses):			
Operating Transfers - Out	(56,146)	(51,468)	4,678
Total Other Sources (Uses)	(56,146)	(51,468)	4,678
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	52,030	178,296	126,266
Fund Balances (Deficit) at Beginning of Year	207,808	207,808	0
Prior Year Encumbrances Appropriated	608	608	0
Fund Balances (Deficit) at End of Year	\$260,446	\$386,712	\$126,266

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Police Pension Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$117,003	\$119,520	\$2,517
Intergovernmental	0	10,636	10,636
Investment Earnings	415	415	0
Total Revenue	117,418	130,571	13,153
Expenditures:			
Current:			
Security of Persons and Property			
Police Pension & Disability			
Fringe Benefits	494,023	424,954	69,069
Other	8,296	7,456	840
Total Security of Persons & Property	502,319	432,410	69,909
Total Expenditures	502,319	432,410	69,909
Excess of Revenues Over (Under) Expenditures	(384,901)	(301,839)	83,062
Other Financing Sources (Uses):			
Proceeds of Bonds	130,000	130,000	0
Operating Transfers - In	390,000	302,000	(88,000)
Operating Transfers - Out	(130,597)	(130,597)	0
Total Other Sources (Uses)	389,403	301,403	(88,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,502	(436)	(4,938)
Fund Balances (Deficit) at Beginning of Year	1,073	1,073	0
Fund Balances (Deficit) at End of Year	\$5,575	\$637	(\$4,938)

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Fire Pension Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$117,003	\$119,520	\$2,517
Charges for Services	0	398	398
Intergovernmental	0	10,636	10,636
Investment Earnings	1,422	1,422	0
Total Revenue	118,425	131,976	13,551
Expenditures:			
Current:			
Security of Persons and Property			
Fire Pension & Disability	507,785	476,742	31,043
Fringe Benefits	16,237	10,478	5,759
Other			
Total Security of Persons & Property	524,022	487,220	36,802
Total Expenditures	524,022	487,220	36,802
Excess of Revenues Over (Under) Expenditures	(405,597)	(355,244)	50,353
Other Financing Sources (Uses):			
Proceeds of Bonds	445,000	445,000	0
Operating Transfers - In	415,000	350,000	(65,000)
Operating Transfers - Out	(449,900)	(449,900)	0
Total Other Sources (Uses)	410,100	345,100	(65,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,503	(10,144)	(14,647)
Fund Balances (Deficit) at Beginning of Year	10,632	10,632	0
Fund Balances (Deficit) at End of Year	\$15,135	\$488	(\$14,647)

CITY OF CHILLICOTHE

DEBT SERVICE FUND

Bond Retirement Fund

To account for the payment of principal and interest associated with City general obligation bonded debt, the Streetscape special assessment debt, and the City's debt to the State Police & Firemen's Disability & Pension Fund.

City of Chillicothe, Ohio

Balance Sheet
Debt Service Fund

December 31, 1999

	<u>Bond Retirement</u>
Assets	
<u>Equity in Pooled Cash & Cash Equivalents</u>	<u>\$78,705</u>
Total Assets	<u>78,705</u>
Liabilities	
<u>Total Liabilities</u>	<u>0</u>
Fund Equity	
Fund Balance:	
Unreserved:	
Undesignated	<u>78,705</u>
Total Fund Equity	<u>78,705</u>
Total Liabilities and Fund Equity	<u>\$78,705</u>

City of Chillicothe, Ohio

Statement of Revenues, Expenditures
and Changes in Fund Balances
Debt Service Fund

For the Year Ended December 31, 1999

	<u>Bond Retirement</u>
Revenues:	
Investment Earnings	<u>\$7,664</u>
Total Revenues	<u>7,664</u>
Expenditures:	
Debt Service:	
Principal Retirement	940,467
Interest and Fiscal Charges	<u>214,060</u>
Total Expenditures	<u>1,154,527</u>
Excess of Revenues Over (Under) Expenditures	(1,146,863)
Other Financing Sources (Uses):	
Operating Transfers-In	<u>1,155,172</u>
Total Other Sources (Uses)	<u>1,155,172</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,309
Fund Balances (Deficit) at Beginning of Year	<u>70,396</u>
Fund Balances (Deficits) at End of Year	<u>\$78,705</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Bond Retirement Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$0	\$7,541	\$7,541
Total Revenue	0	7,541	7,541
Expenditures:			
Debt Service:			
Principal Retirement	940,467	940,467	0
Interest and Fiscal Charges	214,060	214,060	0
Total Debt Service	1,154,527	1,154,527	0
Total Expenditures	1,154,527	1,154,527	0
Excess of Revenues Over (Under) Expenditures	(1,154,527)	(1,146,986)	7,541
Other Financing Sources (Uses):			
Operating Transfers-In	574,678	1,155,172	580,494
Total Other Sources (Uses)	574,678	1,155,172	580,494
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(579,849)	8,186	588,035
Fund Balances (Deficit) at Beginning of Year	69,804	69,804	0
Fund Balances (Deficit) at End of Year	(\$510,045)	\$77,990	\$588,035

CITY OF CHILLCOTHE

CAPITAL PROJECTS FUNDS

Capital Improvement Fund

To account for General Fund transfers, which are used for the purpose of making capital improvements and for purchases of capital equipment.

Issue II Improvements Fund

To account for funds received from the Ohio Public Works Commission, used to make improvements to certain projects on Pohlman Road and Belleview Avenue.

Safety Levy Capital Fund

To account for a portion of the income tax collected for the purpose of acquiring capital items for safety program purposes as provided for in the income tax ordinance.

Landfill Closure Fund

To account for postclosure care costs to monitor the landfill site. The funding for these costs are being provided by transfers from the General Fund.

Parks and Recreation Capital Fund

To account for a portion of the income tax collected for the purpose of acquiring capital items for the parks and recreation capital program as provided for in the income tax ordinance.

Streetscape Fund

To account for streetscape maintenance expenses and transfers to the Bond Retirement Fund to pay the debt service for the streetscape special assessment debt.

City of Chillicothe, Ohio

Combining Balance Sheet
All Capital Project Funds

December 31, 1999

	<u>Capital Improvement</u>	<u>Issue II Improvements</u>	<u>Safety Levy Capital</u>
Assets			
Equity in Pooled Cash & Cash Equivalents	\$277,895	\$0	\$176,597
Receivables:			
Taxes	0	0	66,410
Special Assessments	0	0	0
Total Assets	<u>277,895</u>	<u>0</u>	<u>243,007</u>
Liabilities			
Accounts Payable	0	0	0
Contracts Payable	0	0	6,375
Due to Other Funds	0	0	15,109
Deferred Revenue	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>21,484</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	0	0	36,892
Unreserved:			
Undesignated	277,895	0	184,631
Total Fund Equity	<u>277,895</u>	<u>0</u>	<u>221,523</u>
Total Liabilities and Fund Equity	<u>\$277,895</u>	<u>\$0</u>	<u>\$243,007</u>

<u>Landfill Closure</u>	<u>Parks & Recreation Capital</u>	<u>Streetscape</u>	<u>Totals</u>
\$90,453	\$132,240	\$5,780	\$682,965
0	8,183	0	74,593
<u>0</u>	<u>0</u>	<u>133,833</u>	<u>133,833</u>
<u>90,453</u>	<u>140,423</u>	<u>139,613</u>	<u>891,391</u>
0	2,062	0	2,062
0	0	0	6,375
0	3,777	0	18,886
<u>0</u>	<u>0</u>	<u>133,833</u>	<u>133,833</u>
<u>0</u>	<u>5,839</u>	<u>133,833</u>	<u>161,156</u>
0	15,695	725	53,312
<u>90,453</u>	<u>118,889</u>	<u>5,055</u>	<u>676,923</u>
<u>90,453</u>	<u>134,584</u>	<u>5,780</u>	<u>730,235</u>
<u>\$90,453</u>	<u>\$140,423</u>	<u>\$139,613</u>	<u>\$891,391</u>

City of Chillicothe, Ohio

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Project Funds

For the Year Ended December 31, 1999

	<u>Capital Improvement</u>	<u>Issue II Improvements</u>	<u>Safety Levy Capital</u>
Revenues:			
Local Taxes	\$0	\$0	\$561,158
Intergovernmental	0	127,227	0
Special Assessments	0	0	0
Other	0	0	18,250
Total Revenue	0	127,227	579,408
Expenditures:			
Capital Outlay	0	127,227	379,441
Total Expenditures	0	127,227	379,441
Excess of Revenues Over (Under) Expenditures	0	0	199,967
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	(240,925)
Total Other Sources (Uses)	0	0	(240,925)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	0	(40,958)
Fund Balances (Deficit) at Beginning of Year	277,895	0	262,481
Fund Balances (Deficit) at End of Year	\$277,895	\$0	\$221,523

<u>Landfill Closure</u>	<u>Parks & Recreation Capital</u>	<u>Streetscape</u>	<u>Totals</u>
\$0	\$43,680	\$0	\$604,838
0	3,000	0	130,227
0	0	118,252	118,252
<u>0</u>	<u>31,450</u>	<u>1,244</u>	<u>50,944</u>
<u>0</u>	<u>78,130</u>	<u>119,496</u>	<u>904,261</u>
<u>71,794</u>	<u>181,130</u>	<u>1,101</u>	<u>760,693</u>
<u>71,794</u>	<u>181,130</u>	<u>1,101</u>	<u>760,693</u>
<u>(71,794)</u>	<u>(103,000)</u>	<u>118,395</u>	<u>143,568</u>
125,000	25,000	0	150,000
0	(3,906)	(120,375)	(365,206)
<u>125,000</u>	<u>21,094</u>	<u>(120,375)</u>	<u>(215,206)</u>
53,206	(81,906)	(1,980)	(71,638)
<u>37,247</u>	<u>216,490</u>	<u>7,760</u>	<u>801,873</u>
<u>\$90,453</u>	<u>\$134,584</u>	<u>\$5,780</u>	<u>\$730,235</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Capital Improvement Fund

For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	<u>277,895</u>	<u>277,895</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$277,895</u>	<u>\$277,895</u>	<u>\$0</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Issue II Improvements Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$127,227	\$127,227	\$0
Total Revenue	127,227	127,227	0
Expenditures:			
Capital Outlay	127,227	127,227	0
Total Expenditures	127,227	127,227	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	0	0	0
Fund Balances (Deficit) at End of Year	\$0	\$0	\$0

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Safety Levy Capital Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$550,000	\$559,859	\$9,859
Other	22,000	18,250	(3,750)
Total Revenue	572,000	578,109	6,109
Expenditures:			
Capital Outlay			
Capital Outlay	779,175	468,279	310,896
Total Expenditures	779,175	468,279	310,896
Excess of Revenues Over (Under) Expenditures	(207,175)	109,830	317,005
Other Financing Sources (Uses):			
Operating Transfers - Out	(240,928)	(240,925)	3
Total Other Sources (Uses)	(240,928)	(240,925)	3
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(448,103)	(131,095)	317,008
Fund Balances (Deficit) at Beginning of Year	67,107	67,107	0
Prior Year Encumbrances Appropriated	197,318	197,318	0
Fund Balances (Deficit) at End of Year	(\$183,678)	\$133,330	\$317,008

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Landfill Closure Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Capital Outlay			
Capital Outlay	150,000	71,794	78,206
Total Capital Outlay	150,000	71,794	78,206
Total Expenditures	150,000	71,794	78,206
Excess of Revenues Over (Under) Expenditures	(150,000)	(71,794)	78,206
Other Financing Sources (Uses):			
Operating Transfers - In	125,000	125,000	0
Total Other Sources (Uses)	125,000	125,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(25,000)	53,206	78,206
Fund Balances (Deficit) at Beginning of Year	37,247	37,247	0
Fund Balances (Deficit) at End of Year	\$12,247	\$90,453	\$78,206

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Parks and Recreation Capital Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$94,000	\$68,938	(\$25,062)
Intergovernmental	159,192	3,000	(156,192)
Other	9,900	31,450	21,550
Total Revenue	263,092	103,388	(159,704)
Expenditures:			
Capital Outlay			
Capital Outlay	454,132	195,753	258,379
Total Capital Outlay	454,132	195,753	258,379
Total Expenditures	454,132	195,753	258,379
Excess of Revenues Over (Under) Expenditures	(191,040)	(92,365)	98,675
Other Financing Sources (Uses):			
Operating Transfers - In	25,000	25,000	0
Operating Transfers - Out	(3,907)	(3,906)	1
Total Other Sources (Uses)	21,093	21,094	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(169,947)	(71,271)	98,676
Fund Balances (Deficit) at Beginning of Year	187,476	187,476	0
Fund Balances (Deficit) at End of Year	\$17,529	\$116,205	\$98,676

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Streetscape Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$120,000	\$118,252	(\$1,748)
Other	0	1,244	1,244
Total Revenue	120,000	119,496	(504)
Expenditures:			
Capital Outlay			
Capital Outlay	5,800	1,449	4,351
Other	500	376	124
Total Capital Outlay	6,300	1,825	4,475
Total Expenditures	6,300	1,825	4,475
Excess of Revenues Over (Under) Expenditures	113,700	117,671	3,971
Other Financing Sources (Uses):			
Operating Transfers - Out	(120,375)	(120,375)	0
Total Other Sources (Uses)	(120,375)	(120,375)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,675)	(2,704)	3,971
Fund Balances (Deficit) at Beginning of Year	7,760	7,760	0
Fund Balances (Deficit) at End of Year	\$1,085	\$5,056	3,971

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CITY OF CHILLCOTHE

ENTERPRISE FUNDS

Water Fund

To account for the provision of water treatment and distribution to the residential and commercial users of the City. The costs of these services are financed primarily through user charges.

Sewer Fund

To account for sanitary sewer services provided to the residential and commercial users of the City. The costs of these services are financed primarily through user charges.

City of Chillicothe, Ohio

Combining Balance Sheet
All Enterprise Funds

December 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Assets			
Current Assets:			
Equity in Pooled Cash & Cash Equivalents	\$3,458,076	\$1,609,301	\$5,067,377
Receivables:			
Accounts	633,369	429,251	1,062,620
Special Assessments	312	1,799	2,111
Materials and Supplies			
Inventory	11,308	3,646	14,954
Prepaid Items	2,860	9,734	12,594
Total Current Assets	<u>4,105,925</u>	<u>2,053,731</u>	<u>6,159,656</u>
Restricted Assets:			
Equity in Pooled Cash & Cash Equivalents	1,317,060	618,466	1,935,526
Cash with Fiscal & Escrow Agents	1,541,070	312,960	1,854,030
Total Restricted Assets	<u>2,858,130</u>	<u>931,426</u>	<u>3,789,556</u>
Fixed Assets, (Net where applicable of Accumulated Depreciation)			
	<u>14,390,860</u>	<u>8,980,345</u>	<u>23,371,205</u>
Total Assets	<u>21,354,915</u>	<u>11,965,502</u>	<u>33,320,417</u>

continued

City of Chillicothe, Ohio

Combining Balance Sheet
All Enterprise Funds

December 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Liabilities			
Current Liabilities:			
Accounts Payable	37,574	21,430	59,004
Contracts Payable	12,761	0	12,761
Accrued Wages and Benefits	27,394	35,125	62,519
Compensated Absences Payable	169,568	172,758	342,326
Due to Other Funds	276	275	551
Due to Other Governments	28,057	32,744	60,801
Accrued Interest Payable	70,988	15,968	86,956
Notes Payable	500,000	675,000	1,175,000
Claims and Judgments Payable	12,482	17,999	30,481
Current Portion of OWDA Loans Payable	0	76,615	76,615
Current Portion of Revenue Bonds Payable	655,000	185,000	840,000
Total Current Liabilities	<u>1,514,100</u>	<u>1,232,914</u>	<u>2,747,014</u>
Long-Term Liabilities:			
OWDA Loans Payable (Net of Current Portion)	0	210,046	210,046
Revenue Bonds Payable (Net of Current Portion)	13,470,000	1,820,000	15,290,000
Total Long-Term Liabilities	<u>13,470,000</u>	<u>2,030,046</u>	<u>15,500,046</u>
Total Liabilities	<u>14,984,100</u>	<u>3,262,960</u>	<u>18,247,060</u>
Fund Equity			
Contributed Capital	1,782,643	237,665	2,020,308
Retained Earnings:			
Reserved for Restricted Assets	2,711,185	901,381	3,612,566
Unreserved	1,876,987	7,563,496	9,440,483
Total Retained Earnings	<u>4,588,172</u>	<u>8,464,877</u>	<u>13,053,049</u>
Total Fund Equity	<u>6,370,815</u>	<u>8,702,542</u>	<u>15,073,357</u>
Total Liabilities and Fund Equity	<u>\$21,354,915</u>	<u>\$11,965,502</u>	<u>\$33,320,417</u>

City of Chillicothe, Ohio

Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Enterprise Funds

For the Year Ended December 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues:			
Charges for Services	\$3,771,140	\$2,460,622	\$6,231,762
Other Operating Revenues	8,520	20,095	28,615
Total Operating Revenues	<u>3,779,660</u>	<u>2,480,717</u>	<u>6,260,377</u>
Operating Expenses:			
Personal Services	1,136,126	979,792	2,115,918
Fringe Benefits	374,683	381,772	756,455
Contractual Services	347,039	49,368	396,407
Materials and Supplies	450,007	286,099	736,106
Travel Transportation	2,185	1,546	3,731
Depreciation	370,141	361,143	731,284
Other Operating Expense	60,388	5,714	66,102
Total Operating Expenses	<u>2,740,569</u>	<u>2,065,434</u>	<u>4,806,003</u>
Operating Income (Loss)	<u>1,039,091</u>	<u>415,283</u>	<u>1,454,374</u>
Non-Operating Revenues (Expenses):			
Interest Income	64,689	13,561	78,250
Loss on Disposal of Fixed Assets	(169)	0	(169)
Interest and Fiscal Charges	(784,717)	(151,433)	(936,150)
Other Non-Operating Expenses	0	(33,082)	(33,082)
Total Non-Operating Revenues (Expenses)	<u>(720,197)</u>	<u>(170,954)</u>	<u>(891,151)</u>
Income (Loss) Before Operating Transfers	<u>318,894</u>	<u>244,329</u>	<u>563,223</u>
Operating Transfers - In	0	30,000	30,000
Operating Transfers - Out	(2,995)	(2,795)	(5,790)
Net Income (Loss)	315,899	271,534	587,433
Depreciation on Fixed Assets Acquired by Contributed Capital	29,318	0	29,318
Retained Earnings at Beginning of Year	<u>4,242,955</u>	<u>8,193,343</u>	<u>12,436,298</u>
Retained Earnings at End of Year	4,588,172	8,464,877	13,053,049
Contributed Capital at End of Year	<u>1,782,643</u>	<u>237,665</u>	<u>2,020,308</u>
Total Fund Equity at End of Year	<u>\$6,370,815</u>	<u>\$8,702,542</u>	<u>\$15,073,357</u>

City of Chillicothe, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For The Year Ended December 31, 1999

	Water	Sewer	Totals
Cash Flows from Operating Activities:			
Cash Received from Customers	\$3,722,458	\$2,441,801	\$6,164,259
Cash From Other Receipts	20	20	40
Cash Payments to Employees	(1,568,623)	(1,343,506)	(2,912,129)
Cash Payments for Contractual Services	(354,705)	(49,368)	(404,073)
Cash Payments for Supplies & Materials	(461,391)	(300,091)	(761,482)
Cash Payments for Other Expenses	(32,150)	(1,546)	(33,696)
Cash Payments for Other Non-Operating Expenses	0	(33,082)	(33,082)
Net Cash From Operating Activities	1,305,609	714,228	2,019,837
Cash Flows from Noncapital Financing Activities:			
Transfers-In from Other Funds	0	30,000	30,000
Transfers-Out to Other Funds	(2,719)	(2,520)	(5,239)
Net Cash From Noncapital Financing Activities	(2,719)	27,480	24,761
Cash Flows from Capital and Related Financing Activities:			
Proceeds Received from Notes	500,000	675,000	1,175,000
Interest Paid on Bonds, Notes & Loans	(787,407)	(153,882)	(941,289)
Principal Paid on Bonds, Notes & Loans	(1,125,000)	(1,152,708)	(2,277,708)
Cash Paid to Acquire/Construct Capital Assets	(80,529)	(67,278)	(147,807)
Proceeds Received from Sale of Assets	20	0	20
Capital Contributed from Special Assessments	4,646	21,255	25,901
Net Cash From Capital and Related Financing Activities	(1,488,270)	(677,613)	(2,165,883)
Cash Flows from Investing Activities:			
Interest Received on Investments	64,689	13,561	78,250
Net Cash From Investing Activities	64,689	13,561	78,250
Net Increase(Decrease) in Cash and Cash Equivalents	(120,691)	77,656	(43,035)
Cash and Cash Equivalents at Beginning of Year	6,436,897	2,463,071	8,899,968
Cash and Cash Equivalents at End of Year	\$6,316,206	\$2,540,727	\$8,856,933

continued

City of Chillicothe, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For The Year Ended December 31, 1999

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Reconciliation of Operating Income to Net Cash From Operating Activities:			
Operating Income (Loss)	\$1,039,091	\$415,283	\$1,454,374
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:			
Depreciation	370,141	361,143	731,284
Non-Operating Cash Payments	0	(33,082)	(33,082)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(57,182)	(38,896)	(96,078)
(Increase) Decrease in Material & Supply Inventory	13,685	(1,275)	12,410
(Increase) Decrease in Prepaid Items	1,619	(3,868)	(2,249)
Increase (Decrease) in Accounts Payable	3,735	(2,936)	799
Increase (Decrease) in Contracts Payable	(7,666)	0	(7,666)
Increase (Decrease) in Accrued Wages and Benefits	(3,441)	12,772	9,331
Increase (Decrease) in Compensated Absences	(35,021)	2,679	(32,342)
Increase (Decrease) in Due to Other Funds	0	(199)	(199)
Increase (Decrease) in Due to Other Governments	(16,136)	(2,014)	(18,150)
Increase (Decrease) in Insurance Claims Payable	(3,216)	4,621	1,405
Net Cash From Operating Activities	<u>\$1,305,609</u>	<u>\$714,228</u>	<u>\$2,019,837</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget and Actual (Budget Basis)
Water Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,629,000	\$3,722,458	\$93,458
Investment Income	135,000	63,950	(71,050)
Other Operating Revenue	0	4,666	4,666
Total Revenue	3,764,000	3,791,074	27,074
Expenses:			
Current:			
Personal Services	1,230,014	1,139,567	90,447
Fringe Benefits	485,405	429,056	56,349
Travel Transportation	2,826	2,185	641
Contractual Services	319,627	246,528	73,099
Materials and Supplies	870,317	520,248	350,069
Other Operating Expenses	41,208	29,965	11,243
Capital Outlay	431,991	252,569	179,422
Debt Service:			
Principal Retirement	1,125,000	1,125,000	0
Interest and Fiscal Charges	787,408	787,407	1
Total Expenses	5,293,796	4,532,525	761,271
Excess of Revenues Over (Under) Expenses	(1,529,796)	(741,451)	788,345
Other Financing Sources (Uses):			
Proceeds of Notes	500,000	500,000	0
Sale of Fixed Assets	0	20	20
Operating Transfers - Out	(2,840)	(2,719)	121
Total Other Sources (Uses)	497,160	497,301	141
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(1,032,636)	(244,150)	788,486
Fund Equity (Deficit) at Beginning of Year	6,323,333	6,323,333	0
Prior Year Encumbrances Appropriated	109,447	109,447	0
Fund Equity (Deficit) at End of Year	\$5,400,144	\$6,188,630	\$788,486

City of Chilllicothe, Ohio

Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget and Actual (Budget Basis)
Sewer Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,270,000	\$2,441,801	\$171,801
Investment Income	24,000	13,410	(10,590)
Other Operating Revenues	0	21,275	21,275
Total Revenue	2,294,000	2,476,486	182,486
Expenses:			
Current:			
Personal Services	1,131,321	967,021	164,300
Fringe Benefits	447,715	376,485	71,229
Travel Transportation	2,207	1,546	661
Contractual Services	50,151	50,151	0
Materials and Supplies	546,279	309,340	236,939
Other Operating Expenses	44,883	33,083	11,800
Capital Outlay	441,373	100,415	340,958
Debt Service:			
Principal Retirement	1,152,708	1,152,708	0
Interest and Fiscal Charges	153,883	153,882	1
Total Expenses	3,970,520	3,144,632	825,888
Excess of Revenues Over (Under) Expenses	(1,676,520)	(668,146)	1,008,374
Other Financing Sources (Uses):			
Proceeds of Notes	675,000	675,000	0
Operating Transfers - In	30,000	30,000	0
Operating Transfers - Out	(2,740)	(2,520)	220
Total Other Sources (Uses)	702,260	702,480	220
Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Uses	(974,260)	34,334	1,008,594
Fund Equity (Deficit) at Beginning of Year	2,442,325	2,442,325	0
Prior Year Encumbrances Appropriated	19,913	19,913	0
Fund Equity (Deficit) at End of Year	\$1,487,978	\$2,496,572	\$1,008,594

CITY OF CHILLICOTHE

EXPENDABLE TRUST FUNDS

Patton Park Trust Fund

To account for the proceeds of donations to be used for the maintenance and upkeep of Patton Park.

Unclaimed Monies Fund

To account for assets held for owners of unclaimed intangible property. Unclaimed property is property for which the owner has not taken some action to indicate ownership interest over a certain period of time specified under Chapter 169, Ohio Revised Code.

CITY OF CHILLICOTHE

NONEXPENDABLE TRUST FUND

Carlisle Hill Trust Fund

To account for the interest proceeds relating to a bequest to the City for the purpose of maintaining the entryway to Carlisle Hill.

CITY OF CHILLICOTHE

AGENCY FUNDS

Court Agency Fund

To account for the collection and distribution of court fines and forfeitures through the Municipal Court.

Deposits Agency Fund

To account for various deposits held by the City until the disposition of the deposit is determined.

City of Chillicothe, Ohio

Combining Balance Sheet
All Trust and Agency Funds

December 31, 1999

	Expendable Trust		Nonexpendable Trust	All Agency Funds	Totals
	Patton Park Trust	Unclaimed Monies	Cartise Hill Trust		
Assets					
Equity in Pooled Cash & Cash Equivalents	\$973	\$51,710	\$1,777	\$36,311	\$90,771
Cash and Cash Equivalents in Segregated Accounts	0	0	0	278,994	278,994
Investments in City Treasury	0	0	1,000	0	1,000
Total Assets	973	51,710	2,777	315,305	370,765
Liabilities					
Due to Other Funds	0	0	0	77,903	77,903
Due to Other Governments	0	0	0	46,985	46,985
Undistributed Monies	0	0	0	153,439	153,439
Deposits Held and Due to Others	0	51,710	0	36,978	88,688
Total Liabilities	0	51,710	0	315,305	367,015
Fund Equity					
Fund Balance:					
Unreserved:					
Undesignated	973	0	2,777	0	3,750
Total Fund Equity	973	0	2,777	0	3,750
Total Liabilities and Fund Equity	\$973	\$51,710	\$2,777	\$315,305	\$370,765

City of Chillicothe, Ohio

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

For the Year Ended December 31, 1999

	<u>Patton Park Trust</u>	<u>Unclaimed Monies</u>	<u>Totals</u>
Revenues:			
Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances (Deficit) at Beginning of Year	<u>973</u>	<u>0</u>	<u>973</u>
Fund Balances (Deficits) at End of Year	<u>\$973</u>	<u>\$0</u>	<u>\$973</u>

City of Chillicothe, Ohio

Statement of Revenues, Expenses
and Changes in Fund Balance
Nonexpendable Trust Fund

For the Year Ended December 31, 1999

	<u>Carlisle Hill Trust</u>
Operating Revenues:	
Interest Income	<u>\$60</u>
Total Operating Revenues	<u>60</u>
Operating Expenses:	
Total Operating Expenses	<u>0</u>
Operating Income (Loss)	<u>60</u>
Fund Balance at Beginning of Year	<u>2,717</u>
Fund Balance at End of Year	<u>\$2,777</u>

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Patton Park Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Current:			
Community Environment			
Patton Park			
Other	973	0	973
Total Community Environment	973	0	973
Total Expenditures	973	0	973
Excess of Revenues Over (Under) Expenditures	(973)	0	973
Fund Balances (Deficit) at Beginning of Year	973	973	0
Fund Balances (Deficit) at End of Year	\$0	\$973	\$973

City of Chillicothe, Ohio

Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual (Budget Basis)
Unclaimed Monies Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$15,000	\$14,424	(\$576)
Total Revenue	15,000	14,424	(576)
Expenditures:			
Current:			
General Government			
Unclaimed Monies			
Other	1,500	518	982
Total General Government	1,500	518	982
Total Expenditures	1,500	518	982
Excess of Revenues Over (Under) Expenditures	13,500	13,906	406
Other Financing Sources (Uses)			
Operating Transfers - Out	(15,000)	(12,093)	2,907
Total Other Sources (Uses)	(15,000)	(12,093)	2,907
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,500)	1,813	3,313
Fund Balances (Deficit) at Beginning of Year	49,897	49,897	0
Fund Balances (Deficit) at End of Year	\$48,397	\$51,710	\$3,313

City of Chillicothe, Ohio

Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget and Actual (Budget Basis)
Carlisle Hill Trust Fund

For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Investment Income	\$60	\$60	\$0
Total Revenue	60	60	0
Expenses:			
Current:			
Other Operating Expenses	1,700	0	1,700
Total Expenses	1,700	0	1,700
Excess of Revenues Over (Under) Expenses	(1,640)	60	1,700
Fund Equity (Deficit) at Beginning of Year	2,717	2,717	0
Fund Equity (Deficit) at End of Year	\$1,077	\$2,777	\$1,700

City of Chillicothe, Ohio

Statement of Cash Flows
Nonexpendable Trust Fund

For The Year Ended December 31, 1999

	<u>Carlisle Hill Trust</u>
Cash Flows from Operating Activities:	
Net Cash From Operating Activities	\$0
Cash Flows from Noncapital Financing Activities:	
Net Cash From Noncapital Financing Activities	0
Cash Flows from Capital and Related Financing Activities:	
Net Cash From Capital and Related Financing Activities	0
Cash Flows from Investing Activities:	
Interest Received on Investments	<u>60</u>
Net Cash From Investing Activities	<u>60</u>
Net Increase in Cash and Cash Equivalents	60
Cash and Cash Equivalents at Beginning of Year	<u>1,717</u>
Cash and Cash Equivalents at End of Year	<u>\$1,777</u>
Reconciliation of Operating Income to Net Cash From Operating Activities:	
Operating Income	\$60
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:	
Interest Receipts	<u>(60)</u>
Net Cash From Operating Activities	<u>\$0</u>

City of Chillicothe, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$274,781</u>	<u>\$2,604,061</u>	<u>\$2,599,848</u>	<u>\$278,994</u>
Total Assets	<u>\$274,781</u>	<u>\$2,604,061</u>	<u>\$2,599,848</u>	<u>\$278,994</u>
Liabilities				
Due to Other Funds	\$83,158	\$1,154,086	\$1,159,341	\$77,903
Due to Other Governments	55,534	712,980	721,529	46,985
Undistributed Monies	135,681	451,912	434,154	153,439
Deposits Held and Due to Others	<u>408</u>	<u>285,083</u>	<u>284,824</u>	<u>667</u>
Total Liabilities	<u>\$274,781</u>	<u>\$2,604,061</u>	<u>\$2,599,848</u>	<u>\$278,994</u>

continued

City of Chillicothe, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Deposits Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,065	\$3,497	\$3,251	\$36,311
Total Assets	\$36,065	\$3,497	\$3,251	\$36,311
Liabilities				
Deposits Held and Due to Others	\$36,065	\$3,497	\$3,251	\$36,311
Total Liabilities	\$36,065	\$3,497	\$3,251	\$36,311
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36,065	\$3,497	\$3,251	\$36,311
Cash and Cash Equivalents in Segregated Accounts	274,781	2,604,061	2,599,848	278,994
Total Assets	\$310,846	\$2,607,558	\$2,603,099	\$315,305
Liabilities				
Due to Other Funds	\$83,158	\$1,154,086	\$1,159,341	\$77,903
Due to Other Governments	55,534	712,980	721,529	46,985
Undistributed Monies	135,681	451,912	434,154	153,439
Deposits Held and Due to Others	36,473	288,580	288,075	36,978
Total Liabilities	\$310,846	\$2,607,558	\$2,603,099	\$315,305

CITY OF CHILLCOTHE

General Fixed Asset Account Group (GFAAG)

This group is used to account for all fixed assets of the City other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, and furniture, fixtures, and equipment owned by the City.

City of Chillicothe, Ohio

Schedule of General Fixed Assets -
By Source

As of December 31, 1999

General Fixed Assets:

Land	\$6,408,572
Land Improvements	3,946,246
Buildings, Structures, and Improvements	12,895,705
Furniture, Fixtures and Equipment	<u>5,916,410</u>
Total General Fixed Assets	<u>\$29,166,933</u>

Investment in General Fixed Assets:

General Fund	\$17,090,163
Special Revenue Funds	<u>12,076,770</u>
Total Investment in General Fixed Assets	<u>\$29,166,933</u>

City of Chillicothe, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 1999

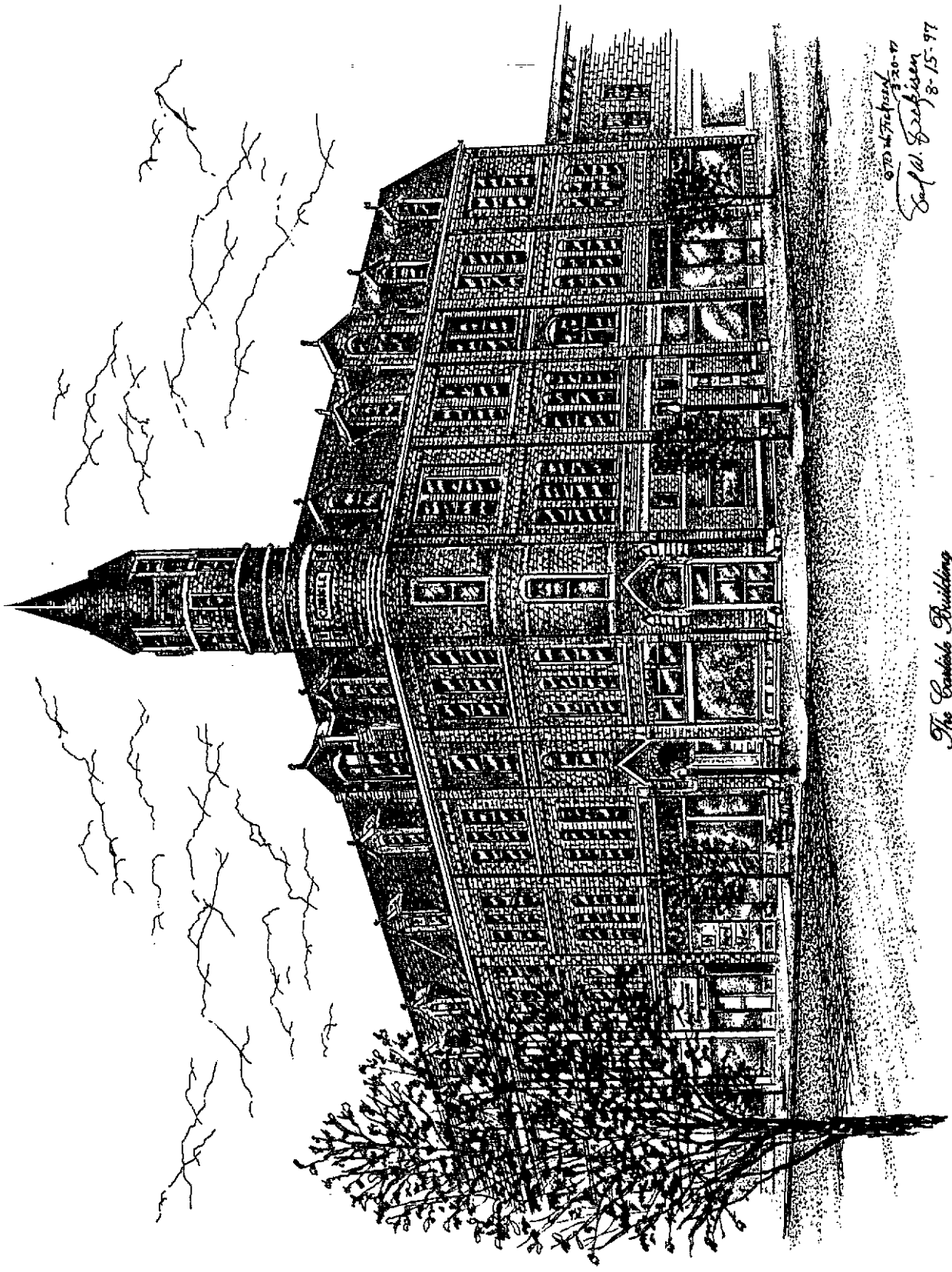
Function and Activity	Land	Land Improvements	Buildings, Structures & Improvements	Furniture, Fixtures, & Equipment	Total
General Government					
Mayor	\$176,892	\$5,382	\$981,492	\$99,038	\$1,262,804
Finance	0	0	8,299	209,966	218,265
Law Director	0	0	0	40,193	40,193
Engineering	0	0	0	320,701	320,701
Civil Service	0	0	0	15,871	15,871
Service Department	0	8,946	410,025	1,280,110	1,699,081
Municipal Court	0	0	4,100	253,343	257,443
Total General Government	176,892	14,328	1,403,916	2,219,222	3,814,358
Security of Persons & Property					
Police Department	149,139	97,029	1,766,019	577,430	2,589,617
Fire Department	2,696,203	21,685	1,506,311	1,983,131	6,207,330
Total Security of Persons & Property	2,845,342	118,714	3,272,330	2,560,561	8,796,947
Transportation					
Bus Transit	185,196	29,100	184,976	660,453	1,059,725
Streets & Sidewalks	1,769,722	0	0	0	1,769,722
State Highway	0	0	10,322	59,212	69,534
Total Transportation	1,954,918	29,100	195,298	719,665	2,898,981
Community Environment					
Floodwall	1,063,405	1,528	7,375,784	59,301	8,500,018
Litter/Recycling	0	0	0	0	0
Total Community Environment	1,063,405	1,528	7,375,784	59,301	8,500,018
Leisure Time Activities					
Parks & Recreation	368,015	1,240,490	505,362	333,626	2,447,493
Swimming Pool	0	2,542,086	143,015	24,035	2,709,136
Total Leisure Time Activities	368,015	3,782,576	648,377	357,661	5,156,629
Total General Fixed Assets	\$6,408,572	\$3,946,246	\$12,895,705	\$5,916,410	\$29,166,933

City of Chillicothe, Ohio

Schedule of Changes in General Fixed Assets - By Function and Activity

For the Year Ended December 31, 1999

Function and Activity	Balance 1-1-99	Additions	Deletions	Balance 12-31-99
General Government				
Mayor	\$1,244,653	\$25,400	\$7,249	\$1,262,804
Finance	290,629	51,207	123,571	218,265
Law Director	23,942	30,456	14,205	40,193
Engineering	299,803	35,529	14,631	320,701
Civil Service	15,871	0	0	15,871
Service Department	1,493,331	242,703	36,953	1,699,081
Municipal Court	220,404	55,372	18,333	257,443
Total General Government	3,588,633	440,667	214,942	3,814,358
Security of Persons & Property				
Fire Department	6,070,966	183,318	46,954	6,207,330
Police Department	2,631,310	146,147	187,840	2,589,617
Total Security of Persons & Property	8,702,276	329,465	234,794	8,796,947
Transportation				
Bus Transit	991,755	69,171	1,201	1,059,725
Streets & Sidewalks	1,769,722	0	0	1,769,722
State Highway	62,613	9,293	2,372	69,534
Total Transportation	2,824,090	78,464	3,573	2,898,981
Community Environment				
Floodwall	8,501,869	691	2,542	8,500,018
Litter/Recycling	71,262	0	71,262	0
Total Community Environment	8,573,131	691	73,804	8,500,018
Leisure Time Activities				
Parks & Recreation	2,219,992	258,485	30,984	2,447,493
Swimming Pool	2,714,739	7,358	12,961	2,709,136
Total Leisure Time Activities	4,934,731	265,843	43,945	5,156,629
Total General Fixed Assets	\$28,622,861	\$1,115,130	\$571,058	\$29,166,933



6770-4574
Prof. W. G. Brown
18-15-97

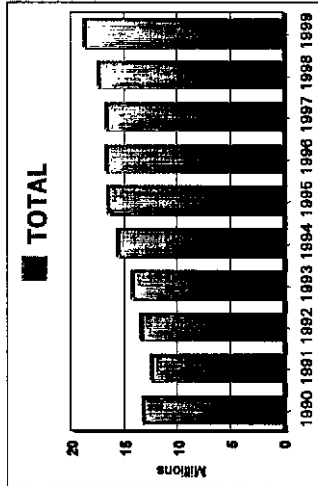
The Conant Building
Chillicothe, Ohio
circa 1885

STATISTICAL SECTION

CITY OF CHILLICOTHE
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Table 1

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Government	\$2,991,668	\$3,039,512	\$3,364,406	\$3,706,772	\$3,643,849	\$4,182,086	\$3,719,934	\$4,261,976	\$4,483,092	\$4,743,515
Security of Persons & Property	4,752,745	5,113,019	5,536,473	5,847,007	6,127,921	6,046,290	6,534,995	6,066,279	6,596,471	7,265,341
Transportation	2,153,006	1,923,453	1,840,844	2,007,843	2,656,582	2,496,318	3,043,442	2,947,119	3,032,695	2,951,151
Community Environment	1,089,846	679,767	1,040,980	598,519	1,202,829	860,274	1,002,976	835,453	397,983	296,156
Basic Utility Services	524,666	573,970	698,272	693,791	756,113	699,311	689,479	741,063	833,684	963,720
Leisure Time Activities	365,240	391,236	403,103	524,544	517,092	578,552	608,682	615,619	633,893	680,082
Capital Outlay	1,088,153	423,937	168,124	427,297	204,167	1,159,255	575,199	756,275	940,767	760,693
Debt Service	425,003	408,394	490,704	589,436	604,778	642,387	640,476	615,932	597,453	1,194,722
Total	\$13,390,327	\$12,553,288	\$13,542,906	\$14,395,209	\$15,713,331	\$16,664,473	\$16,815,183	\$16,839,716	\$17,516,038	\$18,855,380



Source: Chillicothe City Auditor

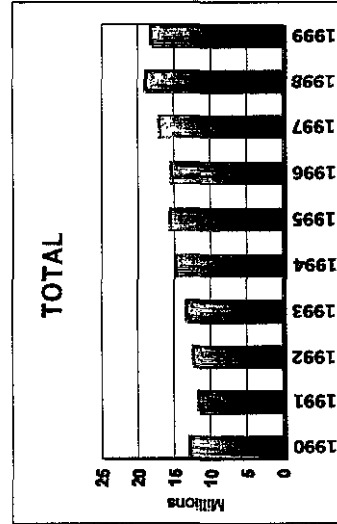
(1) 1991 - 1999 are reported on GAAP basis; 1990 on cash basis.

Note: General governmental expenditures include general, special revenue, debt service and capital project funds.

**CITY OF CHILLICOTHE
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

Table 2

YEAR	LOCAL TAXES	CHARGES FOR SERVICES	FINES, LICENSES & PERMITS	INTER-GOVERNMENTAL	SPECIAL ASSESSMENTS	INTEREST	OTHER	TOTAL
1990	\$6,688,043	\$592,556	\$508,430	\$3,591,474	\$385,313	\$786,228	\$535,774	\$13,087,818
1991 (1)	7,145,217	666,279	596,468	2,669,491	118,927	493,924	183,386	11,873,692
1992 (1)	7,441,771	626,733	734,410	3,126,932	139,568	319,649	269,099	12,658,162
1993 (1)	8,082,644	568,187	895,580	3,008,868	127,209	245,400	482,613	13,410,501
1994 (1)	8,616,177	626,198	1,132,646	3,662,055	129,027	371,534	499,292	15,036,929
1995 (1)	8,639,774	631,406	1,141,197	4,215,268	131,104	578,241	519,494	15,856,484
1996 (1)	8,951,489	674,140	1,086,366	3,690,474	129,767	610,183	508,821	15,651,240
1997 (1)	9,603,877	2,078,501	1,191,387	3,344,926	126,986	542,494	427,492	17,315,663
1998 (1)	10,223,543	2,257,395	1,439,458	3,658,562	119,265	658,762	821,781	19,178,766
1999 (1)	10,406,953	1,666,596	1,481,959	3,707,165	130,183	662,905	397,458	18,453,219



Source: Chillicothe City Auditor

Note: General governmental revenues include general, special revenue, debt service and capital project funds.

(1) 1991 - 1999 are reported on GAAP basis; 1990 on cash basis.

**CITY OF CHILLICOTHE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Table 3

COLLECTION YEAR	CURRENT TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF CURRENT TAXES COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	OUTSTANDING DELINQUENT TAXES	TOTAL OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
1990	\$1,063,384	\$1,036,195	97.44%	\$30,902	\$1,067,097	100.35%	\$63,373	\$63,373	5.96%
1991	1,097,109	1,076,349	98.11%	74,850	1,151,199	104.93%	49,937	49,937	4.55%
1992	1,161,025	1,146,959	98.79%	21,126	1,168,085	100.61%	47,030	47,030	4.05%
1993	1,049,379	1,033,633	98.50%	39,227	1,072,860	102.24%	38,913	38,913	3.71%
1994	1,064,537	1,055,527	99.15%	22,686	1,078,213	101.28%	43,696	43,696	4.10%
1995	1,082,022	1,080,661	99.87%	21,026	1,101,687	101.82%	38,082	38,082	3.52%
1996	1,188,764	1,168,687	98.31%	17,251	1,185,938	99.76%	45,065	45,065	3.79%
1997	1,241,178	1,217,394	98.08%	21,514	1,238,908	99.82%	47,791	47,791	3.85%
1998	1,284,717	1,261,575	98.20%	27,607	1,289,182	100.35%	48,899	48,899	3.81%
1999	1,374,337	1,350,362	98.26%	20,201	1,370,563	99.73%	44,675	44,675	3.25%

Source: Ross County Auditor

**CITY OF CHILlicothe
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

Table 4

YEAR	REAL PROPERTY			PERSONAL PROPERTY			PUBLIC UTILITY PROPERTY			TOTAL			RATIO OF TOTAL		
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	(1) ASSESSED VALUE	(2) ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE
1990	\$187,179,690	\$534,799,114	\$95,690,203	\$341,750,725	\$20,468,310	\$23,259,443	\$303,338,203	\$899,809,282	33.71%						
1991	188,777,920	539,365,486	104,378,074	386,588,459	21,168,110	24,054,670	314,324,104	950,005,615	33.09%						
1992	190,697,150	544,849,000	119,276,445	458,755,558	21,752,750	24,719,034	331,726,345	1,028,323,592	32.26%						
1993	193,097,260	551,706,457	113,315,355	453,261,420	23,892,130	27,150,148	330,304,745	1,032,118,025	32.00%						
1994	194,381,660	555,376,171	118,516,459	474,065,836	24,967,090	28,371,693	337,865,209	1,057,813,700	31.94%						
1995	195,932,420	559,806,914	122,290,910	489,163,640	25,447,860	28,918,022	343,671,190	1,077,888,576	31.88%						
1996	227,459,300	649,883,714	122,362,540	489,450,160	24,358,590	27,680,216	374,180,430	1,167,014,090	32.06%						
1997	232,568,730	664,482,086	134,527,400	538,109,600	23,681,060	26,910,295	390,777,190	1,229,501,981	31.78%						
1998	238,158,710	680,453,457	127,875,960	511,503,840	23,974,270	27,243,489	390,008,940	1,219,200,786	31.99%						
1999	273,952,180	782,720,514	133,939,782	535,759,128	25,596,250	29,086,648	433,488,212	1,347,566,290	32.17%						

Source: Ross County Auditor

(1) Assessed Value Calculation: Real Property Assessed Value + Personal Property Assessed Value + Public Utility Property Assessed Value

(2) Estimated Actual Value Calculation: Real Property Estimated Actual Value + Personal Property Estimated Actual Value + Public Utility Property Estimated Actual Value

CITY OF CHILLICOTHE
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

Table 5

YEAR	DELINQUENT ASSESSMENTS	CURRENT ASSESSMENTS BILLED	TOTAL ASSESSMENTS BILLED	TOTAL ASSESSMENTS COLLECTED	RATIO OF ASSESSMENTS COLLECTED TO ASSESSMENTS BILLED	OUTSTANDING DELINQUENT ASSESSMENTS
1990	\$20,551	\$11,143	\$31,694	\$1,589	5.01%	\$30,105
1991	30,105	139,051	169,156	119,043	70.37%	50,074
1992	31,080	147,698	178,778	139,568	78.07%	39,210
1993	29,292	139,847	169,139	129,871	76.78%	39,268
1994	29,309	133,566	162,875	131,578	80.78%	31,297
1995	33,648	131,875	165,523	133,795	80.83%	31,728
1996	34,667	122,158	156,825	130,816	83.42%	26,009
1997	15,070	139,067	154,137	138,364	89.77%	15,773
1998	18,224	120,639	138,863	119,916	86.36%	18,947
1999	21,222	127,460	148,682	132,142	88.88%	16,540

Source: Ross County Auditor

CITY OF CHILLICOTHE
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Table 6

YEAR	(1) POPULATION	(2) ASSESSED VALUE	GROSS BONDED DEBT	(3) LESS DEBT SERVICE FUNDS	(4) LESS SELF- SUPPORTING DEBT	NET BONDED DEBT	RATIO OF NET	
							BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1990	21,923	\$303,338,203	\$17,350,000	\$172,260	\$17,320,000	(\$142,260)	(-0.047%)	(-6.49)
1991	21,923	314,324,104	16,960,000	186,676	16,945,000	(171,676)	(-0.055%)	(-7.83)
1992	22,176	331,726,345	21,120,000	242,469	16,530,000	4,347,531	1.311%	196.05
1993	22,176	330,304,745	25,130,000	34,746	20,750,000	4,345,254	1.316%	195.94
1994	22,176	337,865,209	24,600,000	24,388	20,435,000	4,140,612	1.226%	186.72
1995	22,176	343,671,190	23,595,000	35,440	19,660,000	3,899,560	1.135%	175.85
1996	22,176	374,180,430	22,555,000	46,262	18,855,000	3,653,738	0.976%	164.76
1997	22,176	390,777,190	21,475,000	58,131	18,020,000	3,396,869	0.869%	153.18
1998	22,726	390,008,940	20,355,000	70,396	17,150,000	3,134,604	0.804%	137.93
1999	22,726	433,488,212	19,740,000	78,705	16,240,000	3,421,295	0.789%	150.55

(1) Bureau of the Census/Ohio Valley Regional Development Commission

(2) From Table 4

(3) Amount available in debt service fund for repayment of general obligation bonds.

(4) Self-supporting debt represents bonded debt paid with enterprise and special assessment revenue.

CITY OF CHILLICOTHE
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

Table 7

<hr/>	
Total Of All City Debt Outstanding	\$21,201,661
Debt Exempt from Computation:	
Revenue Bonds Payable from Enterprise Fund Revenues	\$16,130,000
Notes Payable from Enterprise Fund Revenues	1,175,000
Loans Payable from Enterprise Fund Revenues	286,661
Bonds Payable from Special Assessments	110,000
Total Exempt Debt	<u>17,701,661</u>
Net Indebtedness (Voted and Unvoted)	3,500,000
Less: Available funds in Debt Service Fund as of December 31, 1999	<u>78,705</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u>\$3,421,295</u>
Assessed Valuation of County (1999 collection year)	<u>\$433,488,212</u>
Direct Debt Limitation (10.5% of City Assessed Valuation)	\$45,516,262
Total Net Indebtedness Subject to 10.5% Debt Limitation	<u>3,421,295</u>
DIRECT DEBT MARGIN	<u>\$42,094,967</u>
Unvoted Debt Limitation (5.5% of City Assessed Valuation)	\$23,841,852
Total Net Indebtedness Subject to 5.5% Debt Limitation	<u>3,421,295</u>
UNVOTED DEBT MARGIN	<u>\$20,420,557</u>

Source: Chillicothe City Auditor

Table 8

**CITY OF CHILLICOTHE
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

YEAR	CITY OF CHILLICOTHE				ROSS COUNTY				CHILLICOTHE CITY SCHOOL DISTRICT			
	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL CITY MILLAGE	TOTAL COUNTY MILLAGE	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL COUNTY MILLAGE	TOTAL SCHOOL MILLAGE	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL SCHOOL MILLAGE	OTHER
1990	3.60	0.10	3.70	9.10	0.00	9.10	9.10	37.90	1.40	39.30	3.90	56.00
1991	3.60	0.10	3.70	9.10	0.00	9.10	9.10	37.90	1.40	39.30	3.90	56.00
1992	3.70	0.00	3.70	9.10	0.00	9.10	9.10	37.40	1.40	38.80	3.80	55.40
1993	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.10	1.10	38.20	3.80	54.60
1994	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.70	0.70	38.40	3.80	54.80
1995	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.70	0.70	38.40	3.80	54.80
1996	3.20	0.00	3.20	10.90	0.00	10.90	10.90	37.70	0.70	38.40	3.80	56.30
1997	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.70	0.40	38.10	3.80	54.50
1998	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.70	0.20	37.90	3.80	54.30
1999	3.20	0.00	3.20	9.40	0.00	9.40	9.40	37.70	0.10	37.80	3.80	54.20

Source: Ross County Auditor

**CITY OF CHILLICOTHE
COMPUTATION OF DIRECT AND OVERLAPPING
NET GENERAL OBLIGATION BONDED DEBT
DECEMBER 31, 1999**

Table 9

POLITICAL SUBDIVISION	NET G.O. BONDED DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO CITY	AMOUNT APPLICABLE TO CITY
Direct			
City of Chillicothe	\$3,421,295	100.00%	\$3,421,295
Overlapping			
Ross County	8,176,398	48.76%	3,986,812
Chillicothe City Schools	1,767,450	94.27%	1,666,175
Union-Scioto Local Schools	1,203,295	5.44%	65,459
Scioto-Valley Local Schools	135,000	8.53%	11,516
Pickaway-Ross Vocational School	883,837	28.05%	247,916
Scioto Township	136,836	87.30%	119,458
Zane Trace Local School	4,689,410	1.13%	52,990
Sub-Total Overlapping Districts			<u>6,150,326</u>
Grand Total			<u><u>\$9,571,621</u></u>

Source: Chillicothe City Auditor/Ross County Auditor

NOTE: Net General Obligation Bonded Debt includes General Obligation Bonds Payable less self-supporting Enterprise and Special Assessment Debt and amounts available in Debt Service Funds.

**CITY OF CHILLICOTHE
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT (1)
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS**

Table 10

YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICES	(2) TOTAL GENERAL GOVERNMENT EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL GOVERNMENTAL EXPENDITURES
1990	\$15,000	\$1,520	\$16,520	\$13,390,327	0.12%
1991	15,000	2,691	17,691	12,553,288	0.14%
1992	15,000	769	15,769	13,542,906	0.12%
1993	210,000	242,052	452,052	14,395,209	3.14%
1994	215,000	235,752	450,752	15,713,331	2.87%
1995	230,000	227,797	457,797	16,664,473	2.75%
1996	235,000	218,369	453,369	16,815,183	2.70%
1997	245,000	207,793	452,793	16,839,716	2.69%
1998	250,000	196,155	446,155	17,516,038	2.55%
1999	280,000	198,684	478,684	18,855,380	2.54%

Source: Chillicothe City Auditor

(1) General obligation bonded debt represents the commitment of governmental resources only. Special assessment and enterprise debt are not included.

(2) Includes general, special revenue, debt service and capital project funds...See Table 1.

**CITY OF CHILLICOTHE
DEMOGRAPHIC STATISTICS AND
AVERAGE UNEMPLOYMENT RATES
LAST TEN FISCAL YEARS**

Table 11

YEAR	(1) POPULATION	(1) PER CAPITA INCOME	(1) MEDIAN AGE	(2) SCHOOL ENROLLMENT	(3) ROSS COUNTY UNEMPLOYMENT	(3) STATE OF OHIO UNEMPLOYMENT	(3) UNITED STATES UNEMPLOYMENT
1990	21,923	\$12,529	37.2	4,476	7.6%	5.7%	5.5%
1991	21,923	N/A	37.2	4,518	8.2%	6.4%	6.7%
1992	22,176	12,921	37.2	4,389	8.8%	7.2%	7.2%
1993	22,176	12,529	37.2	4,964	7.7%	6.6%	6.8%
1994	22,176	12,529	37.2	4,018	6.5%	5.5%	6.1%
1995	22,176	12,529	37.2	4,005	5.8%	4.8%	5.6%
1996	22,176	12,529	37.2	4,256	6.1%	4.9%	5.4%
1997	22,176	12,529	37.2	4,091	5.8%	4.5%	4.9%
1998	22,726	12,529	37.2	4,120	4.9%	3.9%	4.5%
1999	22,726	12,529	37.2	4,280	4.4%	4.0%	4.1%

Data Sources:

- (1) Bureau of the Census/Ohio Valley Regional Development Commission
- (2) Chillicothe Board of Education/Bishop Flaget Parochial School Office
- (3) Ohio Bureau of Employment Services, Labor Market Information Division

CITY OF CHILLICOTHE
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Table 12

YEAR	REAL PROPERTY VALUE (1)			NEW CONSTRUCTION (2)			(3) BANK DEPOSITS	
	COMMERCIAL/ INDUSTRIAL	AGRICULTURAL/ RESIDENTIAL	EXEMPTIONS	TOTAL	COMMERCIAL/ INDUSTRIAL CONSTRUCTION	AGRICULTURAL/ RESIDENTIAL CONSTRUCTION		TOTAL
1990	\$202,700,400	\$332,098,714	\$89,117,829	\$623,916,943	\$1,137,114	\$1,192,943	\$2,330,057	\$64,078,000
1991	205,377,343	333,988,143	88,728,571	628,094,057	2,820,971	1,424,686	4,245,657	69,149,000
1992	208,873,771	335,975,229	90,680,229	635,529,229	4,644,343	2,404,714	7,049,057	77,239,000
1993	211,331,400	340,375,057	99,508,771	651,215,228	2,984,029	3,824,686	6,808,715	86,826,000
1994	211,366,914	344,009,257	100,055,200	655,431,371	2,266,286	3,491,514	5,757,800	85,580,000
1995	212,664,800	347,142,114	100,219,514	660,026,428	1,316,000	2,986,771	4,302,771	86,555,000
1996	229,934,086	419,949,628	122,777,857	772,661,571	3,102,600	7,708,029	10,810,629	86,441,000
1997	238,616,029	425,866,057	124,078,000	788,560,086	8,781,429	5,657,943	14,439,372	87,351,000
1998	248,676,257	431,777,200	124,876,257	805,329,714	8,558,000	4,733,571	13,291,571	92,107,000
1999	276,558,543	506,161,971	44,393,420	827,113,934	7,365,457	5,895,829	13,261,286	90,807,000

(1) Estimated actual real property value from Table 4

(2) Source: Ross County Auditor

(3) Source: Federal Reserve Bank of Cleveland

**CITY OF CHILLICOTHE
PRINCIPAL REAL & PERSONAL PROPERTY TAXPAYERS
DECEMBER 31, 1999**

Table 13

Taxpayers	Type	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percentage of Total Assessed Valuation
Mead Corporation	Paper Manufacturer	\$26,013,610	\$94,792,530	\$120,806,140	27.87%
American Electric Power	Electric Utility	286,870	12,636,400	12,923,270	2.98%
Horizon Telecom, Inc.	Telephone/Communications	1,494,530	6,328,630	7,823,160	1.80%
PPG Industries, Inc.	Distribution Center	2,143,590	2,728,330	4,871,920	1.12%
Columbia Gas of Ohio	Gas Utility	18,670	4,222,360	4,241,030	0.98%
Developers Diversified Realty	Shopping Center	3,102,420	0	3,102,420	0.72%
Chillicothe Mall	Shopping Center	2,731,250	0	2,731,250	0.63%
BLC Corporation	Leasing Company	0	2,671,050	2,671,050	0.62%
Central Center LTD.	Shopping Center	2,353,090	9,210	2,362,300	0.54%
Real Estate Finance Trust	Shopping Center	<u>2,115,170</u>	<u>0</u>	<u>2,115,170</u>	<u>0.49%</u>
Total Top Ten Taxpayers		40,259,200	123,388,510	163,647,710	37.75%
All Others		<u>233,692,980</u>	<u>36,147,522</u>	<u>269,840,502</u>	<u>62.25%</u>
TOTAL		<u>\$273,952,180</u>	<u>\$159,536,032</u>	<u>\$433,488,212</u>	<u>100.00%</u>

Source: Ross County Auditor

CITY OF CHILLICOTHE
ENTERPRISE REVENUE BOND COVERAGE
DECEMBER 31, 1999

Table 14

YEAR	(1) GROSS REVENUE	EXPENSES, NET OF DEPRECIATION AND INTEREST	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
<u>Water Fund Bond Coverage:</u>							
1991 (2)	\$3,533,032	\$1,700,052	\$1,832,980	\$240,000	\$959,434	\$1,199,434	1.53
1992	3,005,973	2,138,374	867,599	260,000	946,015	1,206,015	0.72
1993	3,329,136	1,488,750	1,840,386	275,000	926,411	1,201,411	1.53
1994	3,556,682	1,788,891	1,767,791	520,000	870,413	1,390,413	1.27
1995	3,810,203	1,511,105	2,299,098	535,000	856,113	1,391,113	1.65
1996	3,807,968	1,473,090	2,334,878	555,000	836,043	1,391,043	1.68
1997	3,878,223	2,275,750	1,602,473	575,000	816,020	1,391,020	1.15
1998	3,821,755	2,502,620	1,319,135	600,000	792,158	1,392,158	0.95
1999	3,844,349	2,370,428	1,473,921	625,000	766,658	1,391,658	1.06
<u>Sewer Fund Bond Coverage:</u>							
1991 (2)	1,810,428	1,069,744	740,684	85,000	209,215	294,215	2.52
1992	1,767,665	1,115,427	652,238	90,000	204,228	294,228	2.22
1993	1,887,735	1,240,203	647,532	95,000	198,163	293,163	2.21
1994	2,157,209	1,543,815	613,394	155,000	127,155	282,155	2.17
1995	2,304,071	1,401,121	902,950	160,000	122,915	282,915	3.19
1996	2,343,746	1,315,080	1,028,666	165,000	117,406	282,406	3.64
1997	2,389,270	1,972,097	417,173	170,000	112,348	282,348	1.48
1998	2,453,774	2,032,993	420,781	175,000	106,398	281,398	1.50
1999	2,494,278	1,704,291	789,987	180,000	99,835	279,835	2.82

Source: Chillicothe City Auditor

(1) Gross revenue includes operating revenue and interest income.

(2) Audited GAAP financial statements are not available for years prior to 1991.

Cash basis information for these years is deemed to be meaningless and therefore not presented.

TABLE 15

FUND CASH SUMMARY REPORT LAST TEN FISCAL YEARS

The information presented in the following table for each individual fund is strictly on the cash basis. Various funds reflected in this report are treated as individual funds for cash basis accounting (internally) however, for different reasons have been adjusted/combined into other funds for financial reporting on the budget and GAAP basis. Therefore, the amounts reflected in this report will not necessarily agree nor are they intended to agree with the various other statements or schedules contained in this comprehensive annual financial report.

Source: Chillicothe City Auditor

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-GENERAL FUND	\$2,526,571	\$1,959,623	\$2,144,848	\$1,927,712	\$1,446,508
TOTAL REVENUE	9,619,287	10,301,585	10,257,736	11,003,135	12,224,582
EXPENSES					
POLICE	2,160,430	2,483,723	2,653,561	2,862,932	2,908,376
FIRE	2,028,840	2,263,262	2,339,078	2,445,157	2,497,927
CIVIL DEFENSE	5,000	5,000	5,000	5,000	5,000
HUMANE OFFICER	7,421	7,730	8,441	8,389	8,470
CROSSING GUARDS	73,607	84,176	100,000	98,726	102,000
SAFETY DIRECTOR	321	0	0	0	0
SWIMMING POOL	66,976	73,972	80,255	100,593	76,501
PLANNING	13	29	377	121	149
DESIGN AND REVIEW	463	135	16	613	232
REFUSE COLLECTION	310,359	301,260	373,114	338,021	404,656
REFUSE DISPOSAL	229,422	264,777	315,625	370,190	348,037
STREETS & SIDEWALKS	135,179	148,627	163,845	192,231	186,631
MAYOR	281,089	297,523	309,534	335,466	364,678
MAYOR SPECIAL PROGRAMS	0	3,286	16,533	13,696	12,534
ECONOMIC DEVELOPMENT	21,530	21,357	20,754	27,052	19,525
CITY COUNCIL	90,736	93,693	84,143	102,110	103,544
TREASURER	42,530	38,253	40,480	41,857	43,578
INCOME TAX	116,020	113,479	112,594	113,055	122,298
PUBLIC LANDS & BLDGS	181,247	146,569	206,223	185,229	153,788
LAW DIRECTOR	204,731	209,151	215,552	254,638	276,943
AUDITOR	342,612	281,679	289,428	294,719	303,916
MUNICIPAL COURT	701,781	768,331	731,650	797,381	828,795
CIVIL SERVICE	40,645	39,015	41,735	45,179	43,766
SERVICE ADMINISTRATION	73,395	73,934	112,672	112,301	123,518
SERVICE MECHANIC	36,665	37,751	44,000	46,436	60,809
ENGINEERING	347,847	398,536	439,725	562,987	460,169
ENGINEERING RCI	2,466	8,168	7,711	6,622	10,373
ENG CODE ENFORCEMENT	20,918	28,243	10,315	10,871	7,947
GENERAL FUND TRANSFERS	1,455,270	897,787	889,585	1,225,030	1,463,784
MISCELLANEOUS	276,704	289,531	349,278	414,529	486,899
SAFETY LEVY OTHER	0	0	0	0	0
SAFETY LEVY CAPITAL	533,666	344,205	424,387	252,490	337,435
CITY/COUNTY LAW COMPLEX	0	0	0	0	0
LANDFILL CLOSURE	386,006	388,645	74,999	37,380	74,656
POLICE-DARE PROGRAM	12,346	4,534	3,464	6,226	7,433
MUNICIPAL COURT-BUILDING FUND	0	0	0	0	0
MUNICIPAL COURT-COMPUTERS	0	0	10,800	177,110	16,347
TOTAL EXPENSES	10,186,234	10,116,361	10,474,872	11,484,338	11,860,716
GENERAL FUND BALANCE	\$1,959,623	\$2,144,848	\$1,927,712	\$1,446,508	\$1,810,374
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-POLICE DARE PROGRAM	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
POLICE-DARE PROGRAM BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-GENERAL FUND	\$1,810,374	\$2,122,965	\$1,345,229	\$1,601,735	\$2,719,324
TOTAL REVENUE	13,474,252	\$13,430,671	\$13,443,456	\$14,628,482	\$14,937,975
EXPENSES					
POLICE	3,152,311	3,373,095	3,237,519	3,506,078	3,524,319
FIRE	2,549,076	2,763,312	2,641,944	2,787,036	3,142,210
CIVIL DEFENSE	6,350	6,350	6,350	6,350	6,350
HUMANE OFFICER	8,601	9,181	8,335	13,259	8,416
CROSSING GUARDS	105,516	106,825	107,192	97,802	66,752
SAFETY DIRECTOR	0	0	0	0	0
SWIMMING POOL	97,447	102,807	112,847	102,633	106,366
PLANNING	138	137	142	129	47
DESIGN AND REVIEW	9	47	82	24	2
REFUSE COLLECTION	331,967	345,106	384,502	490,024	631,922
REFUSE DISPOSAL	335,252	400,258	361,947	340,137	327,805
STREETS & SIDEWALKS	195,208	344,118	185,915	187,793	187,070
MAYOR	409,855	434,382	419,747	444,907	447,564
MAYOR SPECIAL PROGRAMS	34,117	10,749	8,530	25,060	23,663
ECONOMIC DEVELOPMENT	24,545	29,331	25,202	18,072	15,799
CITY COUNCIL	114,262	116,179	112,322	121,539	124,907
TREASURER	46,968	48,356	52,766	51,074	53,990
INCOME TAX	131,642	133,058	190,200	141,746	148,143
PUBLIC LANDS & BLDGS	144,214	151,956	171,457	233,544	207,425
LAW DIRECTOR	281,264	294,177	320,673	338,826	360,300
AUDITOR	331,833	344,110	389,689	352,391	368,883
MUNICIPAL COURT	957,411	988,252	1,057,556	1,095,544	1,171,271
CIVIL SERVICE	52,948	57,011	61,047	57,241	63,349
SERVICE ADMINISTRATION	127,072	126,988	139,679	137,473	163,669
SERVICE MECHANIC	39,076	41,843	39,254	48,568	44,307
ENGINEERING	429,041	431,104	440,914	432,986	456,001
ENGINEERING RCI	7,196	7,731	7,926	9,466	9,237
ENG CODE ENFORCEMENT	9,916	9,449	10,425	17,815	18,430
GENERAL FUND TRANSFERS	1,590,014	2,032,255	2,129,945	1,693,637	1,915,000
MISCELLANEOUS	637,075	492,328	534,547	646,919	698,831
SAFETY LEVY OTHER	152,184	0	0	0	0
SAFETY LEVY CAPITAL	531,035	331,766	0	0	0
CITY/COUNTY LAW COMPLEX	0	0	0	0	0
LANDFILL CLOSURE	137,022	24,115	0	0	0
POLICE-DARE PROGRAM	0	0	0	0	0
MUNICIPAL COURT-BUILDING FUND	0	0	0	0	798
MUNICIPAL COURT-COMPUTERS	191,096	102,637	28,297	112,818	183,519

TOTAL EXPENSES	13,161,662	13,659,014	13,186,951	13,510,893	14,476,344
GENERAL FUND BALANCE	\$2,122,965	\$1,894,622	\$1,601,735	\$2,719,324	\$3,180,954

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-POLICE DARE PROGRAM	\$0	\$0	\$14	\$14	\$14
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
POLICE-DARE PROGRAM BALANCE	\$0	\$0	\$14	\$14	\$14

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-STREET CONSTRUCTION	\$212,567	\$191,514	\$64,999	\$40,943	\$202,284
TOTAL REVENUE EXPENSES	1,078,032	808,400	789,095	1,125,380	1,274,634
ST CONST-MAINTENANCE	926,335	901,769	784,188	926,224	1,273,671
ST CONST-SNOW REMOVAL	32,346	10,997	4,997	17,685	53,375
ST CONST-SIGNS & PAINT	137,595	19,339	23,966	20,131	19,525
ST CONST-TRANSFERS	2,809	2,809	0	0	0
TOTAL EXPENSES	1,099,085	934,914	813,151	964,039	1,346,571
STREET CONSTRUCTION BALANCE	\$191,514	\$64,999	\$40,943	\$202,284	\$130,346
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-STATE HIGHWAY	\$65,445	\$96,060	\$29,743	\$63,239	\$93,407
TOTAL REVENUE EXPENSES	63,409	41,061	148,854	149,737	58,909
ST HIGH-MAINTENANCE	23,539	0	0	0	0
ST HIGH-SNOW REMOVAL	762	2,848	12,530	6,088	23,911
ST HIGH-SIGNS & PAINT	8,492	104,531	102,828	113,482	115,024
ST HIGH-TRANSFERS			0	0	0
TOTAL EXPENSES	32,794	107,379	115,358	119,570	138,934
STATE HIGHWAY BALANCE	\$96,060	\$29,743	\$63,239	\$93,407	\$13,382
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-PARKS	\$80,565	\$19,557	\$21,899	\$10,872	\$17,910
TOTAL REVENUE	92,606	142,133	141,739	194,146	197,787
TOTAL EXPENSES	153,614	139,791	152,765	187,108	194,461
PARKS BALANCE	\$19,557	\$21,899	\$10,872	\$17,910	\$21,236
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-RECREATION	\$70,036	\$45,798	\$39,750	\$23,559	\$61,411
TOTAL REVENUE	126,313	166,522	151,790	264,597	333,190
TOTAL EXPENSES	150,551	172,569	167,981	226,745	267,678
RECREATION BALANCE	\$45,798	\$39,750	\$23,559	\$61,411	\$126,923

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-STREET CONSTRUCTION	\$130,346	\$123,380	\$215,860	\$272,237	\$190,050
TOTAL REVENUE EXPENSES	1,213,493	1,582,997	1,281,113	1,162,119	1,515,679
ST CONST-MAINTENANCE	1,164,361	1,386,402	1,181,994	1,144,838	922,820
ST CONST-SNOW REMOVAL	25,478	81,545	19,217	22,204	23,455
ST CONST-SIGNS & PAINT	19,621	22,569	23,524	77,264	31,506
ST CONST-TRANSFERS	11,000	0	0	0	0
TOTAL EXPENSES	1,220,460	1,490,516	1,224,736	1,244,306	977,780
STREET CONSTRUCTION BALANCE	\$123,380	\$215,860	\$272,237	\$190,050	\$727,949

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-STATE HIGHWAY	\$13,382	\$24,791	\$14,848	\$31,544	\$8,898
TOTAL REVENUE EXPENSES	133,923	162,529	140,984	106,826	153,465
ST HIGH-MAINTENANCE	0	0	0	0	0
ST HIGH-SNOW REMOVAL	0	0	0	0	0
ST HIGH-SIGNS & PAINT	122,513	123,472	124,287	129,472	142,145
ST HIGH-TRANSFERS	0	49,000	0	0	0
TOTAL EXPENSES	122,513	172,472	124,287	129,472	142,145
STATE HIGHWAY BALANCE	\$24,791	\$14,848	\$31,544	\$8,898	\$20,218

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-PARKS	\$21,236	\$36,128	\$10,152	\$44,627	\$9,932
TOTAL REVENUE	226,319	211,141	263,970	216,411	289,971
TOTAL EXPENSES	211,427	237,117	229,495	251,106	261,552
PARKS BALANCE	\$36,128	\$10,152	\$44,627	\$9,932	\$38,351

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-RECREATION	\$126,923	\$142,804	\$41,357	\$99,602	\$9,956
TOTAL REVENUE	297,251	156,748	341,156	207,654	362,574
TOTAL EXPENSES	281,370	258,195	282,911	297,299	322,011
RECREATION BALANCE	\$142,804	\$41,357	\$99,602	\$9,956	\$50,519

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-HUD	\$4,144	\$49,019	\$8,824	\$1,016	\$3,703
TOTAL REVENUE	1,047,555	468,935	825,833	377,852	990,861
TOTAL EXPENSES	1,002,679	509,130	833,640	375,165	952,917
HUD BALANCE	\$49,019	\$8,824	\$1,016	\$3,703	\$41,648
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STATE GRANT-LLEBG	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
STATE GRANT-LLEBG BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STATE GRANT-VICT. WIT.	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
STATE GRANT-VICT. WIT. BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STATE GRANT-VOCA	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
STATE GRANT-VOCA BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-FEMA	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
FEMA BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-HUD	\$41,648	\$52,642	\$21,150	\$112,808	\$93,963
TOTAL REVENUE	634,709	690,147	609,436	313,809	202,385
TOTAL EXPENSES	623,714	721,640	517,777	332,654	227,332
HUD BALANCE	\$52,642	\$21,150	\$112,808	\$93,963	\$69,016

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STATE GRANT-LLEBG	\$0	\$0	\$0	\$20,563	\$18,046
TOTAL REVENUE	0	0	20,563	2,726	63,222
TOTAL EXPENSES	0	0	0	20,563	50,683
STATE GRANT-LLEBG BALANCE	\$0	\$0	\$20,563	\$2,726	\$30,585

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STATE GRANT-VICT. WIT.	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	30,000	35,000	0
TOTAL EXPENSES	0	0	30,000	30,000	0
STATE GRANT-VICT. WIT. BALANCE	\$0	\$0	\$0	\$5,000	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STATE GRANT-VOCA	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	10,320	28,857
TOTAL EXPENSES	0	0	0	0	28,857
STATE GRANT-VOCA BALANCE	\$0	\$0	\$0	\$10,320	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-FEMA	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	17,131	5,491	0
TOTAL EXPENSES	0	0	17,131	5,491	0
FEMA BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-FLOODWALL	\$23,629	\$48,336	\$53,932	\$57,491	\$54,795
TOTAL REVENUE	36,371	15,000	15,000	5,000	50,000
TOTAL EXPENSES	11,654	9,404	11,441	7,696	9,647
FLOODWALL BALANCE	\$48,336	\$53,932	\$57,491	\$54,795	\$95,148
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STREET RESTORATION	\$452	\$422	\$3,502	\$3,947	\$3,722
TOTAL REVENUE	470	5,360	3,173	930	2,126
TOTAL EXPENSES	500	2,280	2,728	1,155	1,470
STREET RESTORATION BALANCE	\$422	\$3,502	\$3,947	\$3,722	\$4,378
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-CABLEVISION	\$4,920	\$4,920	\$4,920	\$4,920	\$4,920
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	187
CABLEVISION BALANCE	\$4,920	\$4,920	\$4,920	\$4,920	\$4,733
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-FIRE HAZARD	\$605	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUE	395	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
FIRE HAZARD BALANCE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

CITY OF CHILlicoTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-FLOODWALL	\$95,148	\$118,027	\$95,851	\$98,764	\$98,320
TOTAL REVENUE	35,000	40,752	10,000	18,500	16,000
TOTAL EXPENSES	12,121	62,928	7,086	18,945	11,429
FLOODWALL BALANCE	\$118,027	\$95,851	\$98,764	\$98,320	\$102,891

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STREET RESTORATION	\$4,378	\$6,606	\$6,135	\$6,735	\$6,946
TOTAL REVENUE	6,993	2,175	940	1,373	0
TOTAL EXPENSES	4,765	2,646	340	1,161	0
STREET RESTORATION BALANCE	\$6,606	\$6,135	\$6,735	\$6,946	\$6,946

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-CABLEVISION	\$4,733	\$1,203	\$873	\$543	\$1,863
TOTAL REVENUE	580	0	1,200	1,500	4,818
TOTAL EXPENSES	4,110	330	1,530	180	916
CABLEVISION BALANCE	\$1,203	\$873	\$543	\$1,863	\$5,765

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-FIRE HAZARD	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
FIRE HAZARD BALANCE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-LITTER	\$13,130	\$24,682	\$53,319	\$31,525	\$75,390
TOTAL REVENUE	97,780	173,834	181,936	248,905	179,026
EXPENSES					
LITTER	55,538	50,454	11,700	39,729	52,832
LITTER T SHIRT	34	31	267	58	172
LITTER KAB	325	564	8,920	0	0
RECYCLES PROGRAM	30,330	94,149	182,843	165,253	188,845
TOTAL EXPENSES	86,227	145,197	203,731	205,040	241,849
LITTER BALANCE	\$24,682	\$53,319	\$31,525	\$75,390	\$12,567
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-UNALL INCOME TAX	\$127,690	\$115,090	\$15,090	\$263,882	\$329,440
TOTAL REVENUE	100,000	0	268,837	329,440	429,434
TOTAL EXPENSES	112,600	100,000	20,045	263,882	329,440
UNALL INCOME TAX BALANCE	\$115,090	\$15,090	\$263,882	\$329,440	\$429,434
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-INCOME TAX REFUNDS	\$40,659	\$43,041	\$51,680	\$9,731	\$52,416
TOTAL REVENUE	150,000	150,000	125,000	175,000	150,000
TOTAL EXPENSES	147,618	141,360	166,950	132,315	184,188
INCOME TAX REFUNDS BALANCE	\$43,041	\$51,680	\$9,731	\$52,416	\$18,228
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-LAW ENFORCE TRUST FUND	\$0	\$0	\$5,025	\$4,447	\$447
TOTAL REVENUE	0	20,025	1,072	0	9,524
TOTAL EXPENSES	0	15,000	1,650	4,000	3,772
LAW ENFORCEMENT TRUST FUND BALANCE	\$0	\$5,025	\$4,447	\$447	\$6,199

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-LITTER	\$12,567	\$27,627	\$42,498	\$34,123	\$0
TOTAL REVENUE EXPENSES	241,559	223,940	215,451	63,525	0
LITTER	52,331	46,323	45,435	10,255	0
LITTER T SHIRT	7	0	0	0	0
LITTER KAB	0	0	0	0	0
RECYCLES PROGRAM	174,161	162,747	178,389	87,393	0
TOTAL EXPENSES	226,499	209,070	223,826	97,648	0
LITTER BALANCE	\$27,627	\$42,498	\$34,123	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-UNALL INCOME TAX	\$429,434	\$332,285	\$522,706	\$412,727	\$965,521
TOTAL REVENUE	284,851	490,420	400,021	952,794	542,691
TOTAL EXPENSES	382,000	300,000	510,000	400,000	900,000
UNALL INCOME TAX BALANCE	\$332,285	\$522,706	\$412,727	\$965,521	\$608,212

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-INCOME TAX REFUNDS	\$18,228	\$25,566	\$9,715	\$15,038	\$32,055
TOTAL REVENUE	150,000	160,000	255,000	250,000	250,000
TOTAL EXPENSES	142,661	175,851	249,676	232,983	241,739
INCOME TAX REFUNDS BALANCE	\$25,566	\$9,715	\$15,038	\$32,055	\$40,316

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-LAW ENFORCE TRUST FUND	\$6,199	\$9,668	\$1,647	\$0	\$2,082
TOTAL REVENUE	5,097	70	513	2,082	3,862
TOTAL EXPENSES	1,628	8,091	2,160	0	0
LAW ENFORCEMENT TRUST FUND BALANCE	\$9,668	\$1,647	\$0	\$2,082	\$5,945

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-INDIG DRIV ALCOHOL TREAT	\$0	\$0	\$9,261	\$21,607	\$22,307
TOTAL REVENUE	0	9,420	19,764	11,107	21,481
TOTAL EXPENSES	0	159	7,418	10,408	9,294
INDIG DRIV ALCOHOL TREAT BALANCE	\$0	\$9,261	\$21,607	\$22,307	\$34,493
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-OMVI EDUCA/ENFORCEMENT	\$0	\$0	\$2,119	\$5,862	\$8,461
TOTAL REVENUE	0	2,119	3,743	2,599	2,949
TOTAL EXPENSES	0	0	0	0	0
OMVI EDUCA/ENFORCEMENT BALANCE	\$0	\$2,119	\$5,862	\$8,461	\$11,410
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-MANDATORY DRUG FINES	\$0	\$0	\$0	\$0	\$2,800
TOTAL REVENUE	0	0	0	2,800	2,061
TOTAL EXPENSES	0	0	0	0	0
MANDATORY DRUG FINES BALANCE	\$0	\$0	\$0	\$2,800	\$4,861
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-TRAFFIC CONT-ON STREET	\$9,297	\$41,752	\$49,555	\$40,619	\$35,821
TOTAL REVENUE	172,468	177,993	120,031	123,900	115,527
EXPENSES					
TR CONT-ON ST-SIGNALS	103,608	139,675	94,276	93,576	94,384
TR CONT-ON ST-METERS	31,212	30,516	34,689	35,123	37,058
TR CONT-ON ST-TRANSFERS	5,193	0	0	0	0
TOTAL EXPENSES	140,013	170,190	128,966	128,699	131,442
TRAFFIC CONT-ON ST-BALANCE	\$41,752	\$49,555	\$40,619	\$35,821	\$19,906

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-INDIG DRIV ALCOHOL TREAT	\$34,493	\$41,406	\$43,775	\$48,510	\$53,099
TOTAL REVENUE	20,933	20,369	17,236	16,589	18,313
TOTAL EXPENSES	14,021	18,000	12,500	12,000	4,500

INDIG DRIV ALCOHOL TREAT BALANCE	\$41,406	\$43,775	\$48,510	\$53,099	\$66,911
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-OMVI EDUCA/ENFORCEMENT	\$11,410	\$13,702	\$10,158	\$11,625	\$11,989
TOTAL REVENUE	2,292	2,220	4,382	3,677	5,479
TOTAL EXPENSES	0	5,764	2,915	3,314	0

OMVI EDUCA/ENFORCEMENT BALANCE	\$13,702	\$10,158	\$11,625	\$11,989	\$17,468
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-MANDATORY DRUG FINES	\$4,861	\$7,167	\$9,047	\$12,197	\$14,733
TOTAL REVENUE	2,306	1,880	3,151	2,965	5,129
TOTAL EXPENSES	0	0	0	429	0

MANDATORY DRUG FINES BALANCE	\$7,167	\$9,047	\$12,197	\$14,733	\$19,862
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-TRAFFIC CONT-ON STREET	\$19,906	\$11,607	\$22,316	\$15,969	\$14,635
TOTAL REVENUE	125,485	147,470	134,041	142,412	176,076
EXPENSES					
TR CONT-ON ST-SIGNALS	99,696	103,217	105,785	107,531	122,763
TR CONT-ON ST-METERS	34,089	33,543	34,604	36,216	37,681
TR CONT-ON ST-TRANSFERS	0	0	0	0	0

TOTAL EXPENSES	133,785	136,761	140,389	143,746	160,445
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TRAFFIC CONT-ON ST-BALANCE	\$11,607	\$22,316	\$15,969	\$14,635	\$30,265
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CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-TRAFFIC CONT-OFF STREET	\$8,994	\$16,164	\$23,272	\$10,604	\$9,101
TOTAL REVENUE	7,171	7,108	7,332	7,497	5,955
TOTAL EXPENSES	0	0	20,000	9,000	9,000
TRAFFIC CONT-OFF ST-BALANCE	\$16,164	\$23,272	\$10,604	\$9,101	\$6,055
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-PARKING FACILITY	\$6,548	\$11,920	\$16,614	\$6,143	\$5,364
TOTAL REVENUE	5,372	4,694	4,529	4,221	9,649
TOTAL EXPENSES	0	0	15,000	5,000	0
PARKING FACILITY BALANCE	\$11,920	\$16,614	\$6,143	\$5,364	\$15,013
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-BUS	\$997,286	\$971,465	\$906,580	\$793,148	\$684,781
TOTAL REVENUE	969,997	859,924	900,951	936,583	1,147,791
TOTAL EXPENSES	995,818	924,808	1,014,384	1,044,950	1,274,444
BUS BALANCE	\$971,465	\$906,580	\$793,148	\$684,781	\$558,128
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-POLICE PENSION FUND	\$89,951	\$382	\$55,943	\$93,720	\$13,176
TOTAL REVENUE	187,192	348,729	350,147	251,300	337,322
TOTAL EXPENSES	276,761	293,167	312,370	331,845	344,111
POLICE PENSION FUND BALANCE	\$382	\$55,943	\$93,720	\$13,176	\$6,387
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-FIRE PENSION FUND	\$57,538	\$0	\$56,506	\$81,690	\$1,274
TOTAL REVENUE	305,125	441,191	426,778	349,831	424,341
TOTAL EXPENSES	362,663	384,685	401,595	430,247	418,957
FIRE PENSION FUND BALANCE	\$0	\$56,506	\$81,690	\$1,274	\$6,658

CITY OF CHILlicothe
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-TRAFFIC CONT-OFF STREET	\$6,055	\$11,337	\$3	\$3,156	\$5,297
TOTAL REVENUE	5,282	3,666	3,153	2,140	2,951
TOTAL EXPENSES	0	15,000	0	0	0
TRAFFIC CONT-OFF ST-BALANCE	\$11,337	\$3	\$3,156	\$5,297	\$8,248

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-PARKING FACILITY	\$15,013	\$18,361	\$3,619	\$6,118	\$7,698
TOTAL REVENUE	3,347	2,258	2,499	1,580	1,772
TOTAL EXPENSES	0	17,000	0	0	0
PARKING FACILITY BALANCE	\$18,361	\$3,619	\$6,118	\$7,698	\$9,470

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-BUS	\$558,128	\$468,915	\$410,314	\$143,234	\$208,416
TOTAL REVENUE	1,237,896	1,140,041	1,119,488	1,347,341	1,308,639
TOTAL EXPENSES	1,327,109	1,198,642	1,386,568	1,282,159	1,130,343
BUS BALANCE	\$468,915	\$410,314	\$143,234	\$208,416	\$386,713

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-POLICE PENSION FUND	\$6,387	\$3,048	\$28,023	\$1,248	\$1,073
TOTAL REVENUE	364,025	412,309	367,179	421,585	562,571
TOTAL EXPENSES	367,365	387,334	393,953	421,760	563,007
POLICE PENSION FUND BALANCE	\$3,048	\$28,023	\$1,248	\$1,073	\$637

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-FIRE PENSION FUND	\$6,658	\$9,149	\$10,581	\$3,224	\$10,632
TOTAL REVENUE	405,225	458,865	437,565	483,716	926,976
TOTAL EXPENSES	402,734	457,432	444,923	476,307	937,119
FIRE PENSION FUND BALANCE	\$9,149	\$10,581	\$3,224	\$10,632	\$489

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-GENERAL OBLIGATION	\$144,979	\$159,190	\$173,606	\$157,837	\$0
TOTAL REVENUE	30,731	32,910	0	0	0
TOTAL EXPENSES	16,520	18,494	15,769	157,837	0
GENERAL OBLIGATION BALANCE	\$159,190	\$173,606	\$157,837	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-COUNCILMANIC	\$4,108	\$4,108	\$4,108	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	4,108	0	0
COUNCILMANIC BALANCE	\$4,108	\$4,108	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-DEBT SERVICE RESERVE	\$0	\$0	\$0	\$84,632	\$34,442
TOTAL REVENUE	553,525	557,643	4,973,782	401,862	440,034
TOTAL EXPENSES	553,525	557,643	4,889,150	452,053	450,753
DEBT SERVICE RESERVE BALANCE	\$0	\$0	\$84,632	\$34,442	\$23,723
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-CAPITAL IMPROVEMENT	\$262,533	\$260,954	\$63,479	\$56,479	\$53,057
TOTAL REVENUE	200,000	40,000	0	23,000	0
TOTAL EXPENSES	201,579	237,474	7,000	26,422	0
CAPITAL IMPROVEMENT BALANCE	\$260,954	\$63,479	\$56,479	\$53,057	\$53,057
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-ISSUE II	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
ISSUE II BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILlicoTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-GENERAL OBLIGATION	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0

GENERAL OBLIGATION BALANCE	\$0	\$0	\$0	\$0	\$0
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-COUNCILMANIC	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0

COUNCILMANIC BALANCE	\$0	\$0	\$0	\$0	\$0
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-DEBT SERVICE RESERVE	\$23,723	\$34,725	\$45,540	\$57,403	\$69,804
TOTAL REVENUE	468,799	464,183	582,890	575,581	582,216
TOTAL EXPENSES	457,798	453,368	571,028	563,180	574,030

DEBT SERVICE RESERVE BALANCE	\$34,725	\$45,540	\$57,403	\$69,804	\$77,990
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-CAPITAL IMPROVEMENT	\$53,057	\$53,057	\$53,057	\$1	\$277,895
TOTAL REVENUE	0	0	1,944	277,894	0
TOTAL EXPENSES	0	0	55,000	0	0

CAPITAL IMPROVEMENT BALANCE	\$53,057	\$53,057	\$1	\$277,895	\$277,895
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-ISSUE II	\$0	\$46,451	\$9,539	\$0	\$0
TOTAL REVENUE	596,912	198,140	0	0	127,227
TOTAL EXPENSES	550,461	235,051	9,539	0	127,227

ISSUE II BALANCE	\$46,451	\$9,539	\$0	\$0	\$0
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CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-CAP PROJECT-ST IMP	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
CAP PROJECT-ST IMP BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-SAFETY LEVY CAPITAL	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
SAFETY LEVY CAPITAL BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-LANDFILL CLOSURE	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
LANDFILL CLOSURE BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-PARKS/RECREATION CAPITAL	\$0	\$0	\$0	\$0	\$18,211
TOTAL REVENUE	0	0	0	118,140	116,636
TOTAL EXPENSES	0	0	0	99,929	64,097
PARKS/RECREATION CAP BALANCE	\$0	\$0	\$0	\$18,211	\$70,749
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STREETSCAPE	\$655,249	\$349,654	\$12,882	\$17,098	\$18,198
TOTAL REVENUE	1,929,557	112,735	122,433	136,233	119,474
TOTAL EXPENSES	2,235,152	449,508	118,216	135,133	131,664
STREETSCAPE BALANCE	\$349,654	\$12,882	\$17,098	\$18,198	\$6,009

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-CAP PROJECT-ST IMP	\$0	\$1,796,970	\$1	\$1	\$0
TOTAL REVENUE	2,000,000	283,607	0	0	0
TOTAL EXPENSES	203,030	2,080,576	0	1	0
CAP PROJECT-ST IMP BALANCE	\$1,796,970	\$1	\$1	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-SAFETY LEVY CAPITAL	\$0	\$0	\$549,379	\$623,703	\$264,425
TOTAL REVENUE	0	0	518,114	541,952	578,109
TOTAL EXPENSES	0	0	443,790	901,230	665,937
SAFETY LEVY CAPITAL BALANCE	\$0	\$0	\$623,703	\$264,425	\$176,597

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-LANDFILL CLOSURE	\$0	\$0	\$0	\$165,765	\$37,247
TOTAL REVENUE	0	0	405,001	0	125,000
TOTAL EXPENSES	0	0	239,236	128,518	71,794
LANDFILL CLOSURE BALANCE	\$0	\$0	\$165,765	\$37,247	\$90,453

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-PARKS/RECREATION CAPITAL	\$70,749	\$14,769	\$28,958	\$8,116	\$187,476
TOTAL REVENUE	159,353	431,499	184,886	454,904	128,388
TOTAL EXPENSES	215,333	417,310	205,728	275,545	183,624
PARKS/RECREATION CAP BALANCE	\$14,769	\$28,958	\$8,116	\$187,476	\$132,240

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STREETSCAPE	\$6,009	\$10,108	\$12,364	\$12,521	\$7,760
TOTAL REVENUE	123,894	122,440	120,579	113,721	119,496
TOTAL EXPENSES	119,794	120,184	120,422	118,482	121,476
STREETSCAPE BALANCE	\$10,108	\$12,364	\$12,521	\$7,760	\$5,780

CITY OF CHILlicoTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-SPEC ASSESS BOND RETIRE	\$8,962	\$8,962	\$8,962	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	8,962	0	0
SPEC ASSESS BOND RETIRE BALANCE	\$8,962	\$8,962	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-SPEC ASSESS IMP FUND	\$6,671	\$6,671	\$6,671	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	6,671	0	0
SPEC ASSESS IMP FUND BALANCE	\$6,671	\$6,671	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-WATER FUND	\$792,207	\$664,234	\$390,495	\$555,202	\$1,350,135
TOTAL REVENUE	2,824,573	2,824,434	3,396,569	3,658,159	3,414,308
EXPENSES					
WATER ADMINISTRATION	445,682	634,587	715,875	639,924	560,584
WATER SUPPLY & TREATMENT	670,593	793,515	933,224	842,116	1,031,416
WATER DISTRIBUTION	410,855	420,876	450,697	398,950	405,343
WATER TRANSFERS	1,425,416	1,249,195	1,132,067	982,235	1,296,231
TOTAL EXPENSES	2,952,546	3,098,173	3,231,862	2,863,226	3,293,574
WATER BALANCE	\$664,234	\$390,495	\$555,202	\$1,350,135	\$1,470,869
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER CONST PROJECT #1	\$1,687,150	\$424,125	\$1,170,691	\$931,605	\$572,714
TOTAL REVENUE	118,612	1,085,344	407,487	528,220	0
TOTAL EXPENSES	1,381,637	338,778	646,573	887,111	147,487
WATER CONST PROJ #1 BALANCE	\$424,125	\$1,170,691	\$931,605	\$572,714	\$425,227

CITY OF CHILlicoTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-SPEC ASSESS BOND RETIRE	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0

SPEC ASSESS BOND RETIRE BALANCE	\$0	\$0	\$0	\$0	\$0
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	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-SPEC ASSESS IMP FUND	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0

SPEC ASSESS IMP FUND BALANCE	\$0	\$0	\$0	\$0	\$0
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	1995	1996	1997	1998	1999
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BROUGHT FORWARD BALANCE-WATER FUND	\$1,470,869	\$1,734,338	\$2,290,443	\$2,678,610	\$2,557,882
TOTAL REVENUE	3,640,340	3,806,032	3,873,211	3,761,458	3,727,124
EXPENSES					

WATER ADMINISTRATION	598,388	658,567	940,095	1,005,161	805,455
WATER SUPPLY & TREATMENT	873,783	862,735	938,238	962,188	1,088,831
WATER DISTRIBUTION	586,441	420,203	453,557	570,863	601,806
WATER TRANSFERS	1,318,259	1,308,421	1,153,155	1,343,974	1,310,059

TOTAL EXPENSES	3,376,871	3,249,926	3,485,045	3,882,186	3,806,151
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WATER BALANCE	\$1,734,338	\$2,290,443	\$2,678,610	\$2,557,882	\$2,478,855
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	1995	1996	1997	1998	1999
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BROUGHT FORWARD BAL-WATER CONST PROJECT #1	\$425,227	\$78,370	\$78,370	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	346,856	0	78,370	0	0

WATER CONST PROJ #1 BALANCE	\$78,370	\$78,370	\$0	\$0	\$0
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CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER CONST PROJECT #2	\$8,365,778	\$7,780,825	\$3,153,617	\$1,425,275	\$151,843
TOTAL REVENUE	696,148	456,749	145,209	143,692	88,797
TOTAL EXPENSES	1,281,101	5,083,957	1,873,550	1,417,124	112,431
WATER CONST PROJ #2 BALANCE	\$7,780,825	\$3,153,617	\$1,425,275	\$151,843	\$128,209
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER CONST PROJECT #3	\$0	\$3,791,586	\$1,721,338	\$122,072	\$91,775
TOTAL REVENUE	4,141,889	207,858	36,808	87,324	56,000
TOTAL EXPENSES	350,303	2,278,106	1,636,074	117,621	68,684
WATER CONST PROJ #3 BALANCE	\$3,791,586	\$1,721,338	\$122,072	\$91,775	\$79,091
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER CONST PROJECT #4	\$0	\$0	\$0	\$0	\$63,577
TOTAL REVENUE	0	0	0	3,181,204	340
TOTAL EXPENSES	0	0	0	3,117,627	63,917
WATER CONST PROJ #4 BALANCE	\$0	\$0	\$0	\$63,577	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER DEBT SERVICE #2	\$941,945	\$937,475	\$937,475	\$937,475	\$0
TOTAL REVENUE	76,444	56,616	35,243	17,506	0
TOTAL EXPENSES	80,914	56,616	35,243	954,981	0
WATER DEBT SERVICE #2 BALANCE	\$937,475	\$937,475	\$937,475	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER DEBT SERVICE #3	\$0	\$382,720	\$382,721	\$382,720	\$0
TOTAL REVENUE	396,890	23,202	14,385	7,197	0
TOTAL EXPENSES	14,170	23,201	14,386	389,917	0
WATER DEBT SERVICE #3 BALANCE	\$382,720	\$382,721	\$382,720	\$0	\$0

CITY OF CHILlicoTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD					
BAL-WATER CONST PROJECT #2	\$128,209	\$199,584	\$0	\$0	\$0
TOTAL REVENUE	97,216	7,575	0	0	0
TOTAL EXPENSES	25,841	207,158	0	0	0
WATER CONST PROJ #2 BALANCE	\$199,584	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD					
BAL-WATER CONST PROJECT #3	\$79,091	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	79,091	0	0	0	0
WATER CONST PROJ #3 BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD					
BAL-WATER CONST PROJECT #4	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER CONST PROJ #4 BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD					
BAL-WATER DEBT SERVICE #2	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER DEBT SERVICE #2 BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD					
BAL-WATER DEBT SERVICE #3	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER DEBT SERVICE #3 BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER DEBT SERVICE #4	\$0	\$0	\$0	\$0	\$1,405,527
TOTAL REVENUE	0	0	0	1,405,527	39,036
TOTAL EXPENSES	0	0	0	0	41,859
WATER DEBT SERVICE #4 BALANCE	\$0	\$0	\$0	\$1,405,527	\$1,402,704
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER BOND FUND #2	\$158,040	\$74,522	\$135,141	\$122,286	\$0
TOTAL REVENUE	855,027	882,499	814,487	403,279	0
TOTAL EXPENSES	938,545	821,880	827,343	525,565	0
WATER BOND FUND #2 BALANCE	\$74,522	\$135,141	\$122,286	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER BOND FUND #3	\$0	\$48,884	\$61,834	\$53,455	\$0
TOTAL REVENUE	286,308	392,820	371,433	186,589	0
TOTAL EXPENSES	237,424	379,869	379,813	240,044	0
WATER BOND FUND #3 BALANCE	\$48,884	\$61,834	\$53,455	(\$0)	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER BOND FUND #4	\$0	\$0	\$0	\$0	\$118,444
TOTAL REVENUE	0	0	0	15,353,898	1,417,852
TOTAL EXPENSES	0	0	0	15,235,455	1,390,413
WATER BOND FUND #4 BALANCE	\$0	\$0	\$0	\$118,444	\$145,883
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER R&I FUND	\$950,000	\$1,316,660	\$1,316,660	\$1,317,060	\$1,317,060
TOTAL REVENUE	366,660	0	400	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER R&I FUND BALANCE	\$1,316,660	\$1,316,660	\$1,317,060	\$1,317,060	\$1,317,060

CITY OF CHILlicothe
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER DEBT SERVICE #4	\$1,402,704	\$1,404,925	\$1,532,952	\$1,394,125	\$1,391,029
TOTAL REVENUE	65,393	186,458	(104,454)	52,610	46,099
TOTAL EXPENSES	63,172	58,432	34,373	55,706	46,099
WATER DEBT SERVICE #4 BALANCE	\$1,404,925	\$1,532,952	\$1,394,125	\$1,391,029	\$1,391,029

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER BOND FUND #2	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER BOND FUND #2 BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER BOND FUND #3	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER BOND FUND #3 BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER BOND FUND #4	\$145,883	\$159,929	\$154,372	\$138,389	\$167,669
TOTAL REVENUE	1,405,158	1,386,831	1,375,037	1,421,437	1,374,010
TOTAL EXPENSES	1,391,113	1,392,388	1,391,020	1,392,158	1,391,658
WATER BOND FUND #4 BALANCE	\$159,929	\$154,372	\$138,389	\$167,669	\$150,021

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER R&I FUND	\$1,317,060	\$1,317,060	\$1,317,060	\$1,317,060	\$1,317,060
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER R&I FUND BALANCE	\$1,317,060	\$1,317,060	\$1,317,060	\$1,317,060	\$1,317,060

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-WATER SYSTEM RESERVE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER SYSTEM RESERVE BALANCE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
	1990	1991	1992	1993	1994
TOTAL REVENUE ALL WATER FUNDS	9,762,552	5,929,521	5,222,021	24,972,597	5,016,332
TOTAL EXPENSES ALL WATER FUNDS	7,236,641	12,080,581	8,644,844	25,748,671	5,118,364
BALANCE ALL WATER FUNDS	\$15,921,032	\$9,769,973	\$6,347,149	\$5,571,075	\$5,469,044
	1990	1991	1992	1993	1994
BROUGHT FORWARD BAL-RT 104 WATER/SEWER	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
RT 104 WATER/SEWER BALANCE	\$0	\$0	\$0	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SEWER FUND	\$427,207	\$714,454	\$734,503	\$655,552	\$1,464,182
TOTAL REVENUE	1,767,095	1,776,712	1,806,596	2,782,457	2,296,006
EXPENSES					
SEWER ADMINISTRATION	269,217	439,176	512,238	522,120	660,959
SEWER SUPPLY & TREATMENT	699,379	717,827	747,592	847,121	1,289,938
SEWER COLLECTION	221,754	249,863	286,219	263,761	392,464
SEWER TRANSFERS	289,499	349,796	339,499	340,824	380,898
SEWER FACILITIES	0	0	0	0	0
TOTAL EXPENSES	1,479,848	1,756,662	1,885,547	1,973,826	2,724,260
SEWER BALANCE	\$714,454	\$734,503	\$655,552	\$1,464,182	\$1,035,928

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-WATER SYSTEM RESERVE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER SYSTEM RESERVE BALANCE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

	1995	1996	1997	1998	1999
TOTAL REVENUE ALL WATER FUNDS	5,208,106	5,386,896	\$5,143,795	\$5,235,506	\$5,147,232
TOTAL EXPENSES ALL WATER FUNDS	5,282,944	4,907,904	\$4,988,808	\$5,330,050	\$5,243,907
BALANCE ALL WATER FUNDS	\$5,394,206	\$5,873,197	\$6,028,184	\$5,933,640	\$5,836,965

	1995	1996	1997	1998	1999
BROUGHT FORWARD BAL-RT 104 WATER/SEWER	\$0	\$0	\$0	\$0	\$498,798
TOTAL REVENUE	0	0	0	500,005	500,020
TOTAL EXPENSES	0	0	0	1,207	524,775
RT 104 WATER/SEWER BALANCE	\$0	\$0	\$0	\$498,798	\$474,043

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SEWER FUND	\$1,035,928	\$1,033,758	\$1,212,000	\$1,232,626	\$1,242,623
TOTAL REVENUE	2,295,179	2,345,831	2,416,143	2,475,459	3,168,076
EXPENSES					
SEWER ADMINISTRATION	590,109	636,527	756,705	770,607	1,521,103
SEWER SUPPLY & TREATMENT	1,063,925	884,895	1,032,762	990,543	931,682
SEWER COLLECTION	282,486	275,286	246,429	344,964	279,341
SEWER TRANSFERS	360,829	370,882	359,620	359,348	288,043
SEWER FACILITIES	0	0	0	0	0
TOTAL EXPENSES	2,297,349	2,167,590	2,395,516	2,465,462	3,020,169
SEWER BALANCE	\$1,033,758	\$1,212,000	\$1,232,626	\$1,242,623	\$1,390,531

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SEWER DEBT SERVICE	\$302,050	\$301,852	\$300,000	\$300,000	\$300,685
TOTAL REVENUE	24,253	18,144	11,240	9,012	8,223
TOTAL EXPENSES	24,452	19,995	11,240	8,326	25,099
SEWER DEBT SERVICE BALANCE	\$301,852	\$300,000	\$300,000	\$300,685	\$283,809
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SEWER BOND FUND	\$270,486	\$74,217	\$51,270	\$41,712	\$36,060
TOTAL REVENUE	208,718	272,276	285,186	288,065	3,165,083
TOTAL EXPENSES	404,986	295,223	294,744	293,717	3,176,902
SEWER BOND FUND BALANCE	\$74,217	\$51,270	\$41,712	\$36,060	\$24,241
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SEWER R&I FUND	\$65,000	\$125,000	\$185,000	\$251,271	\$311,271
TOTAL REVENUE	60,000	60,000	66,271	60,000	60,000
TOTAL EXPENSES	0	0	0	0	0
SEWER R&I FUND BALANCE	\$125,000	\$185,000	\$251,271	\$311,271	\$371,271
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SEWER SYSTEM RESERVE	\$1,020,183	\$898,035	\$805,900	\$713,796	\$621,706
TOTAL REVENUE	0	0	0	0	36,160
TOTAL EXPENSES	122,147	92,135	92,105	92,090	138,032
SEWER SYSTEM RESERVE BALANCE	\$898,035	\$805,900	\$713,796	\$621,706	\$519,834
	1990	1991	1992	1993	1994
TOTAL REVENUE ALL SEWER FUNDS	2,060,066	2,127,131	2,169,293	3,139,533	5,565,472
TOTAL EXPENSES ALL SEWER FUNDS	2,031,434	2,164,016	2,283,636	2,367,959	6,064,293
BALANCE ALL SEWER FUNDS	\$2,113,558	\$2,076,674	\$1,962,331	\$2,733,905	\$2,235,083

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SEWER DEBT SERVICE	\$283,809	\$283,947	\$284,841	\$290,627	\$311,596
TOTAL REVENUE	13,251	11,552	11,624	32,272	9,355
TOTAL EXPENSES	13,113	10,658	5,838	11,303	9,355
SEWER DEBT SERVICE BALANCE	\$283,947	\$284,841	\$290,627	\$311,596	\$311,596

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SEWER BOND FUND	\$24,241	\$24,336	\$31,304	\$23,231	\$4,573
TOTAL REVENUE	283,010	289,843	274,275	262,740	276,626
TOTAL EXPENSES	282,915	282,875	282,348	281,398	279,835
SEWER BOND FUND BALANCE	\$24,336	\$31,304	\$23,231	\$4,573	\$1,364

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SEWER R&I FUND	\$371,271	\$431,271	\$491,271	\$551,271	\$618,466
TOTAL REVENUE	60,000	60,000	60,000	67,195	0
TOTAL EXPENSES	0	0	0	0	0
SEWER R&I FUND BALANCE	\$431,271	\$491,271	\$551,271	\$618,466	\$618,466

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SEWER SYSTEM RESERVE	\$519,834	\$463,897	\$408,036	\$352,174	\$284,980
TOTAL REVENUE	36,160	36,160	36,160	24,827	24,827
TOTAL EXPENSES	92,097	92,021	92,021	92,021	92,021
SEWER SYSTEM RESERVE BALANCE	\$463,897	\$408,036	\$352,174	\$284,980	\$217,785

	1995	1996	1997	1998	1999
TOTAL REVENUE ALL SEWER FUNDS	2,687,601	2,743,386	2,798,201	2,862,492	3,478,884
TOTAL EXPENSES ALL SEWER FUNDS	2,685,474	2,553,144	2,775,724	2,850,184	3,401,381
BALANCE ALL SEWER FUNDS	\$2,237,210	\$2,427,451	\$2,449,929	\$2,462,237	\$2,539,741

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-OWDA	\$341	\$341	\$341	\$341	\$341
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
OWDA BALANCE	\$341	\$341	\$341	\$341	\$341
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-LIABILITY INSURANCE	\$130,036	\$145,800	\$163,008	\$133,112	\$0
TOTAL REVENUE	79,111	76,409	40,400	0	0
TOTAL EXPENSES	63,348	59,201	70,296	133,112	0
LIABILITY INSURANCE BALANCE	\$145,800	\$163,008	\$133,112	\$0	\$0
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-PATTON PARK	\$973	\$973	\$973	\$973	\$973
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
PATTON PARK BALANCE	\$973	\$973	\$973	\$973	\$973
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-UNCLAIMED MONIES	\$0	\$23,956	\$55,149	\$74,878	\$88,369
TOTAL REVENUE-	23,956	31,193	19,911	13,523	8,766
TOTAL EXPENSES	0	0	183	32	29
UNCLAIMED MONIES BALANCE	\$23,956	\$55,149	\$74,878	\$88,369	\$97,105
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-BOAT RAMP	\$13,334	\$13,334	\$101	\$101	\$0
TOTAL REVENUE	0	26,666	0	0	0
TOTAL EXPENSES	0	39,899	0	101	0
BOAT RAMP BALANCE	\$13,334	\$101	\$101	\$0	\$0

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-OWDA	\$341	\$341	\$341	\$341	\$341
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
OWDA BALANCE	\$341	\$341	\$341	\$341	\$341

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
LIABILITY INSURANCE BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-PATTON PARK	\$973	\$973	\$973	\$973	\$973
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
PATTON PARK BALANCE	\$973	\$973	\$973	\$973	\$973

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-UNCLAIMED MONIES	\$97,105	\$54,049	\$41,798	\$41,208	\$49,897
TOTAL REVENUE	12,240	7,548	13,669	18,106	14,424
TOTAL EXPENSES	55,296	19,799	14,259	9,417	12,612
UNCLAIMED MONIES BALANCE	\$54,049	\$41,798	\$41,208	\$49,897	\$51,710

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-BOAT RAMP	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
BOAT RAMP BALANCE	\$0	\$0	\$0	\$0	\$0

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-CARLISLE HILL TRUST	\$2,140	\$2,225	\$2,297	\$2,357	\$2,417
TOTAL REVENUE	85	73	60	60	60
TOTAL EXPENSES	0	0	0	0	0
CARLISLE HILL TRUST BALANCE	\$2,225	\$2,297	\$2,357	\$2,417	\$2,477
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SUB DIVISION INSP	\$0	\$875	\$4,688	\$6,388	\$12,008
TOTAL REVENUE	875	3,813	1,700	5,620	2,750
TOTAL EXPENSES	0	0	0	0	12,008
SUB DIV INSPECTION BALANCE	\$875	\$4,688	\$6,388	\$12,008	\$2,750
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-BARRICADE DEPOSIT	\$135	\$225	\$285	\$295	\$480
TOTAL REVENUE	590	265	365	265	90
TOTAL EXPENSES	500	205	355	80	90
BARRICADE DEPOSIT BALANCE	\$225	\$285	\$295	\$480	\$480
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-SECURITY DEPOSIT	\$1,200	\$1,680	\$1,280	\$880	\$480
TOTAL REVENUE	3,490	3,239	1,000	1,000	2,000
TOTAL EXPENSES	3,010	3,639	1,400	1,400	1,400
SECURITY DEPOSIT BALANCE	\$1,680	\$1,280	\$880	\$480	\$1,080
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STATE BLDG PERMIT	\$0	\$0	\$0	\$0	\$288
TOTAL REVENUE	0	0	0	745	1,058
TOTAL EXPENSES	0	0	0	457	1,248
STATE BLDG PERMIT BALANCE	\$0	\$0	\$0	\$288	\$98

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-CARLISLE HILL TRUST	\$2,477	\$2,537	\$2,597	\$2,657	\$2,717
TOTAL REVENUE	60	60	60	60	60
TOTAL EXPENSES	0	0	0	0	0
CARLISLE HILL TRUST BALANCE	\$2,537	\$2,597	\$2,657	\$2,717	\$2,777
	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SUB DIVISION INSP	\$2,750	\$2,750	\$7,026	\$13,976	\$24,551
TOTAL REVENUE	0	4,276	6,950	10,575	0
TOTAL EXPENSES	0	0	0	0	0
SUB DIV INSPECTION BALANCE	\$2,750	\$7,026	\$13,976	\$24,551	\$24,551
	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-BARRICADE DEPOSIT	\$480	\$480	\$480	\$480	\$480
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
BARRICADE DEPOSIT BALANCE	\$480	\$480	\$480	\$480	\$480
	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-SECURITY DEPOSIT	\$1,080	\$2,080	\$1,980	\$2,580	\$3,480
TOTAL REVENUE	1,000	600	2,000	2,300	2,000
TOTAL EXPENSES	0	700	1,400	1,400	1,400
SECURITY DEPOSIT BALANCE	\$2,080	\$1,980	\$2,580	\$3,480	\$4,080
	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STATE BLDG PERMIT	\$98	\$139	\$156	\$279	\$607
TOTAL REVENUE	2,551	1,911	1,290	1,564	1,497
TOTAL EXPENSES	2,510	1,894	1,167	1,236	1,851
STATE BLDG PERMIT BALANCE	\$139	\$156	\$279	\$607	\$254

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-POSTAGE ROTARY	\$3,766	\$4,512	\$4,248	\$2,565	\$0
TOTAL REVENUE	25,746	27,736	28,436	28,400	27,923
TOTAL EXPENSES	25,000	28,000	30,119	30,965	23,091
POSTAGE ROTARY BALANCE	\$4,512	\$4,248	\$2,565	\$0	\$4,832
	1990	1991	1992	1993	1994
BROUGHT FORWARD BALANCE-STORES ROTARY	\$283	\$283	\$283	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	283	0	0
STORES ROTARY BALANCE	\$283	\$283	\$0	\$0	\$0
	1990	1991	1992	1993	1994
TOTAL REVENUE COLLECTED	28,729,826	23,113,367	27,322,740	44,404,936	29,267,744
TOTAL EXPENSES	27,125,532	29,805,056	30,945,035	45,085,352	29,586,113
BALANCE FOR ALL FUNDS	\$22,659,080	\$15,967,390	\$12,345,095	\$11,664,679	\$11,346,310

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-POSTAGE ROTARY	\$4,832	\$3,754	\$5,652	\$3,934	\$3,840
TOTAL REVENUE	28,568	38,571	37,668	41,048	41,744
TOTAL EXPENSES	29,646	36,673	39,387	41,141	41,210
POSTAGE ROTARY BALANCE	\$3,754	\$5,652	\$3,934	\$3,840	\$4,373

	1995	1996	1997	1998	1999
BROUGHT FORWARD BALANCE-STORES ROTARY	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
STORES ROTARY BALANCE	\$0	\$0	\$0	\$0	\$0

	1995	1996	1997	1998	1999
TOTAL REVENUE COLLECTED	30,159,901	29,023,783	28,936,676	31,036,326	32,225,701
TOTAL EXPENSES	28,242,229	30,360,406	28,454,641	29,134,009	31,407,424
BALANCE FOR ALL FUNDS	\$13,263,982	\$11,927,359	\$12,409,394	\$14,311,712	\$15,129,989

**CITY OF CHILLCOTHE
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999**

Table 16

DATE INCORPORATED 1796
 FORM OF GOVERNMENT Council/Mayor
 AREA (SQUARE MILES) 10.1 square miles
 MILES OF STREETS, ALLEYS 87.34 miles
 NUMBER OF CITY EMPLOYEES 319

DEPARTMENT	FULL TIME	PART TIME	TOTAL
Auditor	8	0	8
Civil Service	1	0	1
City Council	10	1	11
Engineering	11	0	11
Fire	49	0	49
Humane Officer	0	1	1
Income Tax	3	0	3
Law Director	8	2	10
Mayor	9	0	9
Municipal Court	21	3	24
Parks	3	0	3
Police	58	0	58
Recreation	6	2	8
School Crossing	0	21	21
Service	32	0	32
Sewage	19	1	20
Traffic Control	3	0	3
Transit	16	5	21
Treasurer	1	1	2
Water	24	0	24
Total	282	37	319

CITY FLEET (Licensed On-Road):

Fire 21
 Police 23
 Refuse 8
 Other 86

FIRE PROTECTION:

Number of Fire Stations 3
 Number of Firefighters & Officers 49

POLICE PROTECTION:

Number of Police Stations 1
 Number of Police Officers 58

MUNICIPAL WATER DIVISION:

Number of Customer Accounts 9,103 accounts
 Average Daily Pumpage (Mil. Gals./Day) 3.436 mil (7.0 mil. gals./day capacity)
 Miles of Water Mains 115 miles

MUNICIPAL SEWER DIVISION:

Number of Customer Accounts 8,739 accounts
 Miles of Sanitary/Storm Sewer Lines 155 miles

continued

**CITY OF CHILLICOTHE
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999**

Table 16

RECREATION & TRAVEL:			
Municipal Parks	7		
Playgrounds	6		
Recreation/Fitness Centers	2		
Golf Courses	1 - Private	1 - Public	
Swimming Facilities	2		
Tennis Courts	8		
Motels	9		
Bed & Breakfasts	7		
CULTURAL:			
Libraries			
Public Libraries	2		
In Circulation Volumes	163,393		
In Circulation Audio Visual	7,520		
Ohio University Chillicothe Library	49,332 Volumes	460 Audio Visual	
Museums	5		
Theatre Groups	2		
COMMUNICATIONS:			
T.V. Station	1 - WWHO Channel 53		
Cable T.V. Station	1		
Radio Stations - F.M.	2 - WFCB, WKKJ		
Radio Stations - A.M.	2 - WBEX, WCHI		
Newspapers (Daily)	1 - Circulation Daily and Sunday 16,400, Saturday 17,800		
Weekly Shopper	2 - Circulation-Ross County 63,935		
SCHOOL SYSTEM			
CHILLICOTHE CITY SCHOOL SYSTEM			
High Schools	1		
Intermediate	2		
Elementary	6		
Student Population	3,970 (includes 165 preschoolers)		
Teacher Population	251		
Student/Teacher Ratio	1:15.16		
PAROCHIAL SCHOOLS			
Bishop Flaget	Grades 1-8		
Student Population	310 (includes 33 preschoolers)		
Landmark Christian Academy	Grades 1-12		
HIGHER EDUCATION			
Ohio University Chillicothe-Regional Campus	1		

Source: Chillicothe City Auditor

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**CITY OF CHILLICOTHE
ROSS COUNTY**

DECEMBER 31, 1999

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under Section .510?	No
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant, CFDA # 14.228; Public Safety Partnership and Community Policing Grants, CFDA # 16.710
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

CITY OF CHILLICOTHE

ROSS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 25, 2000**