

**CITY OF CHILlicoTHE
ROSS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF CHILLICOTHE
ROSS COUNTY**

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**CITY OF CHILLICOTHE
ROSS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants:			
State's Program	A-F-99-104-1 A-F-98-104-1	14.228	\$181,806
Shelter Care Plus	A-C-99-104-1	14.238	83,100
Home Improvements Partnership Programs	A-C-99-104-2	14.239	<u>245,012</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			509,918
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Urban Mass Transportation Grants:			
Public Transportation for Nonurbanized Areas	RPT-4071-019-001 RPT-0071-019-002	20.509	<u>330,343</u>
Total U.S. Department of Transportation			<u>330,343</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Local Law Enforcement Block Grants Program	2000-LB-BX-1008	16.592	24,198
<i>Passed Through the Ohio Office of Crime Victims Services</i>			
Crime Victim Assistance Program	99VAGENE394N	16.575	31,000
Total U.S. Department of Justice			<u>55,198</u>
Total Federal Awards Expenditures			<u>\$895,459</u>
See Accompanying Notes to Schedule of Federal Awards			

**CITY OF CHILLICOTHE
ROSS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

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, 2000, and have issued our report thereon dated April 10, 2001. 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*.

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 10, 2001.

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 loop at the end of the signature.

JIM PETRO
Auditor of State

April 10, 2001



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**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 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 its major federal program for the year ended December 31, 2000. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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 its major federal program for the year ended December 31, 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, 2000, and have issued our report thereon dated April 10, 2001. 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 10, 2001

**CITY OF CHILLICOTHE
ROSS COUNTY**

DECEMBER 31, 2000

**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):	Public Transportation for Non-Urbanized Areas-CFDA #20.509
(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 FOR FEDERAL AWARDS

None

The City of Chillicothe, Ohio



Comprehensive Annual Financial Report



William D. Morrissey, City Auditor



for the year ended December 31, 2000

City of Chillicothe, Ohio Comprehensive Annual Financial Report

William D. Morrissey

Chillicothe City Auditor



For the Year Ended December 31, 2000

Prepared by the Office of the City of Chillicothe Auditor

CITY OF CHILLICOTHE, OHIO

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

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CITY OF CHILLICOTHE, OHIO

Comprehensive Annual Financial Report
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CITY OF CHILLICOTHE, OHIO

Comprehensive Annual Financial Report
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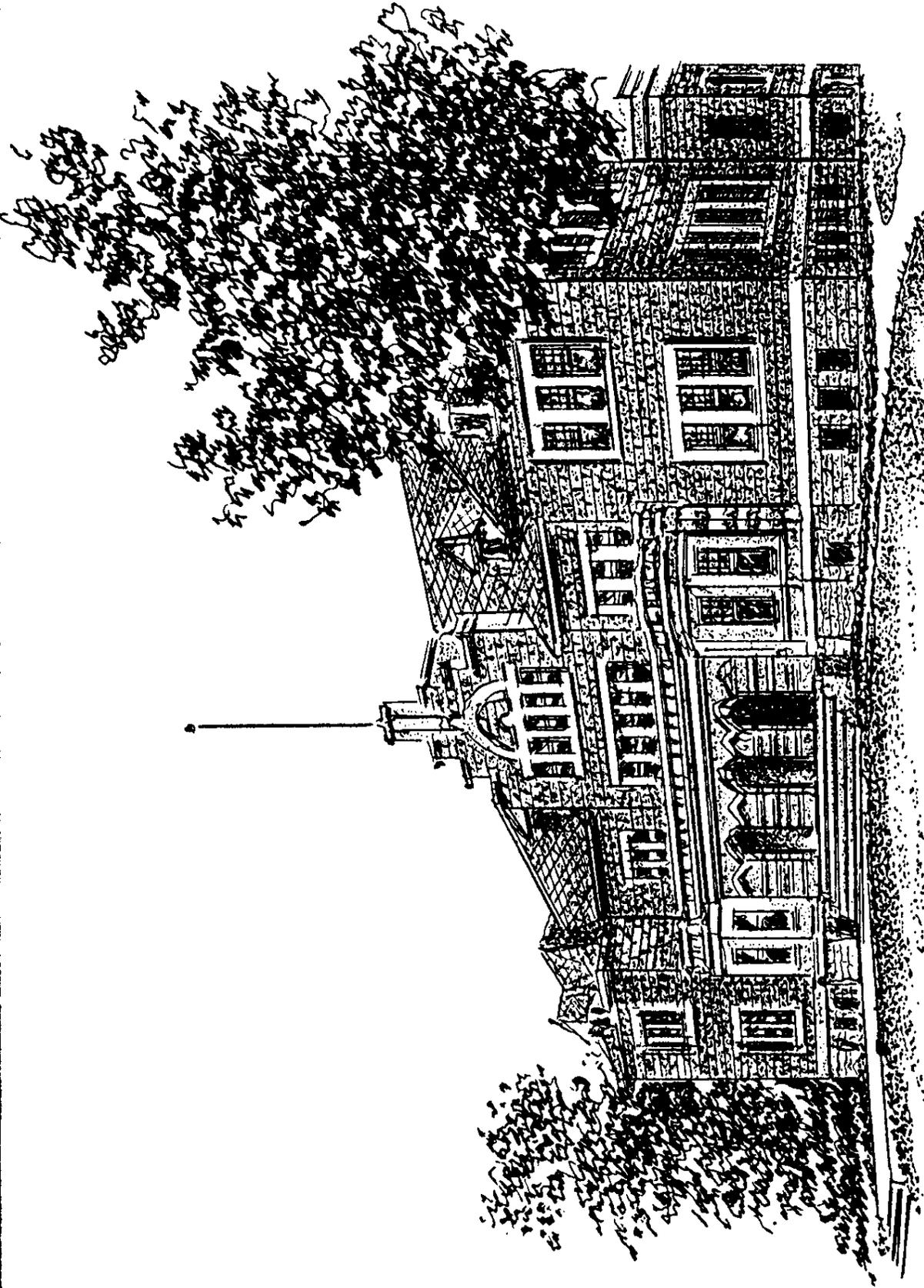
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CITY OF CHILLICOTHE — Ohio's First Capital

WILLIAM D. MORRISSEY, City Auditor



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April 10, 2001

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, 2000. This report, prepared by the City Auditor's Office, contains a comprehensive analysis of the City's financial position and activities for the year 2000. 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 1999 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 2000. 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 2000 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 10.23 square miles has approximately 22,041 citizens according to the latest census. The City has ten public parks consisting of 224 acres, nine public schools, one parochial school, 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 328 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 fair in 2000, although not as strong overall as 1999, as indicated by City income tax revenues and Ross County sales taxes. Local income taxes amounted to \$9,220,838, an increase of \$242,441 or 2.7%. County sales taxes were \$10,010,337, an increase of \$596,438 or 6.34%. Strong growth is still 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 73,000.

Tourism is another important area of our local economy which has deteriorated slightly in the last three years. Hotel-motel taxes of \$168,364 in 2000 were down \$766 and room rentals were down 9%.

The unemployment rate in Ross County at the end of 2000 was 5.7% as compared with 3.9% for the State. Although higher than the state, this figure is excellent when compared with the rest of southern Ohio. It must be noted that our rate one year ago was 4.4% or 1.3% lower in 1999.

2000 was a disappointing year for Kenworth as sales and production started to soften dramatically resulting in a reduction in the work force from 1700 to 1100 by year end. Unless conditions improve, further work force reduction will be necessary. It is expected that production will remain at reduced levels until this fall at the earliest.

Horizon Telcom, our local communications provider had an outstanding year in 2000 with development of the PCS division and Horizonview operations expanding dramatically. This resulted in employment levels doubling to over 700. It is expected that 2001 will see continued rapid growth in both of these divisions.

Mead Paper currently employs 2300 people with annual wages totaling \$133,689,600 contributing to our local economy. Paper production totaled 435,000 tons for 2000. Mead's Ohio operation will complete the first phase of the new facility by July of 2001, which will increase the productivity of #12 machine by 22%.

Major Initiatives

The year 2000 again saw many accomplishments which contributed to the overall betterment of our City and Ross County. A brief summary follows:

HUD grants totaling \$517,739 were utilized in areas such as fair housing, rental and private rehabilitation, park improvements, Black Improvement Center, and emergency home repair.

City Council again authorized the sharing of hotel-motel tax receipts with the Visitors and Convention Bureau. 2000 cost: \$55,560.

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 three years.

Sewer and water lines were extended to the Route 104 Industrial Park and one new tenant, American Freightway, is now in business.

\$47,000 was spent on Western Avenue to reset traffic lanes from Limestone Blvd. to the Kroger's entrance. This has improved traffic flow in this area and egress from Brewer Heights.

A foreign trade zone was 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. Planned completion is 2004.

The old Wearever plant houses Alcoa sub-assembly and logistics, who will assemble tires and wheels for Kenworth.

The City's capital improvements included:

\$10,500 for installation of Knox Sentralok system on all Fire Department vehicles; \$30,839 for replacement of fire rescue equipment; \$137,114 for seven police vehicles; \$22,167 for police safety equipment; \$9,000 for ballistic vests; \$158,871 for complete upgrade of the Police computer system; \$30,100 upgrade to computers in Auditor's office; \$92,899 for a refuse packer; \$14,646 in miscellaneous improvements to the City Pool; \$195,360 in improvements to our Municipal Court building; \$79,446 in improvements to Strawser Park; \$151,378 for restrooms in the park annex; \$31,792 in improvements to Poland Park; \$53,643 for Park improvements and equipment including a new dump truck; \$117,556 for two new buses; \$8,500 for surveillance system at the Water Treatment Plant; \$70,125 for closure of three underground fuel storage tank systems; \$40,000 for a new floodwall mower; \$6,921 for new paint stripper (roads); \$9,987 for 17 new trash receptacles for downtown; and \$156,659 over five years spent on leases for five large Xerox machines for all departments.

Work on Shannon Drive water lines should start in 2001.

Building permits totaled \$91,565 in 2000 for \$18,634,171 of improvements.

The local contractor registration ordinance that was passed in 1996 resulted in registering more than 537 contractors and fee revenue of \$16,770. \$376,764 worth of work was done on street and alley repair in 2000.

Other important developments in 2000 were:

Expansion continued in the Yaples Orchard subdivision and the Timberidge Development.

Ordinances were passed increasing water and sewer rates over the next four years, averaging a 5 ½ % increase. Anticipated capital projects include the phase II Wastewater Treatment expansion.

The City authorized \$25,000 per year for four years to share the cost of a Bicentennial Coordinator with Ross County.

\$23,000 was authorized to study the sanitary sewer lines in the Orange Street area. The Neenah Gardens/Lake Drive area was annexed. Estimates for the cost of water lines were \$168,800. This will be paid 50% by the City and 50% by an assessment of property owners based on the recommendation of the Assessment Equalization Board.

Security was authorized in late 1999 for the Municipal Court resulting in the hiring of three new employees (estimated cost of \$80,000 per year) and approximately \$8,000 worth of equipment.

The Jackson Street project was started (estimated cost is \$190,000) to upgrade street, gutters, sidewalks and storm sewers in the area.

The City entered into a cable franchise agreement with Horizon Telephone and Cable.

\$50,000 was appropriated for the construction of handicap sidewalk ramps.

New restaurants opened were Grinders Coffee & Café, Hennessey's and Fiesta Rancho, Inc. Shoney's restaurant closed in 2000.

Bridge Street Landing apartments on North Bridge Street opened.

Adelphia Cable has started an aggressive upgrade of their cable system.

Ross County Banking Center opened their new branch on Western Avenue.

Carl's Town House will reopen in a new location at the corner of 2nd and Walnut Streets.

Employment level concerns remain at both Kenworth and Mead Paper for the year 2001.

Thanks to the anonymous donor who gave \$2,400 to save the symphony in the year 2000.

Future Initiatives

2001 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. Work is expected to start on 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.

The C.I.C. continues to seek a permanent manufacturing tenant to purchase the Bosch property and replace the 200 jobs lost when the firm left.

Development should proceed on the Herron property between Route 23 and Route 159. This will total 800 acres in all.

Ohio Department of Transportation revealed plans to reconstruct the Bridge Street bridge over the Scioto River over the next two years. This will result in one way traffic northbound for ten months in both 2001 and 2002.

Horizon Telephone will purchase property at the Gateway Industrial Park and will construct offices in the Park.

Planned capital improvements budgeted for the year 2001 were trimmed dramatically to begin the year due to budget constraints. Still budgeted is: \$48,900 for new computers; \$13,000 for new mailing machine; \$70,000 for two new pickup/dump bed trucks; \$35,000 for new electricians van; \$20,000 for two new signal controllers; \$63,000 for new bus; \$100,000 to plan new service garage/building; \$75,000 for upgrade of #1 fire tower truck; \$105,000 for five new police vehicles; \$60,443 for new fire fighter equipment; \$100,000 for landfill closure; \$75,000 for work on various parks; \$4,000 to repair historic downtown markers; \$375,550 for work in the Water Department including \$200,000 to paint two clarifiers; and \$3,067,000 for work in the Sewer Department, most of which is \$3,000,000 to implement phase II of the Wastewater Treatment Plant. The City will receive a \$1.3 million grant to help with the Wastewater Treatment Plant expansion.

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 reviews 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 1999 and 2000, the amount of increase or (decrease) and the percentage for same.

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

<u>Revenues:</u>	<u>1999</u>	<u>2000</u>	<u>Inc/(Dec) from 1999</u>	<u>%of Inc /(Dec)</u>
Local Taxes	\$10,406,953	\$10,683,702	\$276,749	2.65%
Charges for Services	1,666,596	1,646,356	(20,240)	(1.21)%
Fines, License & Permits	1,481,959	1,503,614	21,655	1.46%
Intergovernmental	3,707,165	3,808,469	101,304	2.73%
Special Assessments	130,183	123,662	(6,521)	(5.01)%
Investment Earnings	662,905	948,055	285,150	43.02%
Other	<u>397,458</u>	<u>674,489</u>	<u>277,031</u>	69.70%
Total Revenue	\$18,453,219	\$19,388,347	\$ 935,128	

<u>Expenditures</u>	<u>1999</u>	<u>2000</u>	<u>Inc/(Dec) from 1999</u>	<u>% of Inc /(Dec)</u>
Current:				
General Government	\$4,743,515	\$4,852,165	\$108,650	2.29%
Security of Persons and Property	7,265,341	7,749,666	484,325	6.67%
Transportation	2,951,151	3,144,877	193,726	6.56%
Community Environment	296,156	601,779	305,623	103.20%
Basic Utility Services	963,720	1,018,359	54,639	5.67%
Leisure Time Activities	680,082	708,576	28,494	4.19%
Capital Outlay	760,693	602,319	(158,374)	(20.82)%
Debt Service:				
Principal Retirement	967,728	454,065	(513,663)	(53.08)%
Interest & Fiscal Charges	<u>226,994</u>	<u>218,819</u>	<u>(8,175)</u>	(3.60)%
Total Expenditures	\$18,855,380	\$19,350,625	\$495,245	
Excess of Revenues over (Under) Expenditures	(\$402,161)	\$37,722		

Total General Fund revenue increased \$1,003,118 or 7.22% in 2000 over 1999 and total expenditures increased \$584,701 or 4.82% for the same period. This resulted in a General Fund balance at year end of \$4,265,460 on a GAAP basis. This carryover balance represents 106 working days operation for the City's General Fund.

Significant changes in total governmental revenue were in Local Taxes, Intergovernmental, Investment Earnings and in Other Revenue. Local Taxes increased \$276,749 or 2.65% due to a slightly higher wage structure reflecting our overall economy. Intergovernmental funds increased \$101,304 or 2.73%, most of which is due to increases in Revenue Assistance funds from Ross County and the State of Ohio. Investment Earnings were impacted by higher interest rates and having borrowed \$3,000,000 in June, which were additional dollars invested. The increase in Other Revenue was caused by the voiding of a check for \$149,294 from the Bus Fund, which was being held for purchase of property.

Significant changes in expenditures were in Security of Persons and Property, \$484,325 or 6.67%, Community Environment, \$305,623 or 103.20%, Capital Outlay, down \$158,374 or 20.82% and Principal Retirement, down \$513,663 or 53.08%. The increase in Security of Persons and Property was caused by a new Police contract going into effect January 1, 2000, \$443,653 in overtime in Police and Fire, and \$363,712 in retirement payments in Police and Fire. Community Environment was impacted by increased HUD expenditures of \$282,586. Capital Outlay decreased because there were no Issue II dollars in 2000 versus \$127,227 in 1999. Also \$206,777 less was spent in Safety Levy Capital in 2000, than in 1999. It should also be noted that Parks and Recreation Capital expenditures were up \$106,801 over 1999. The decrease in Principal Retirement is due to the fact that in 1999 \$575,000 was spent to buyout an old Police and Fire Pension debt. This was an abnormal event by comparison.

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, 2000 was \$6,749,526. Total expenses for the Water Fund in 2000 totaled \$3,484,725 while regular operating expenses for the year totaled \$2,720,667.

The Sewer Fund had a fund equity balance of \$8,820,968 at year end with total revenues of \$2,556,661 and total expenses of \$2,292,818.

Debt Administration

The gross indebtedness of the City as of December 31, 2000 was \$22,660,046 and is comprised of a number of bond issues and three 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 \$210,046. 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 \$1,820,000. 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. This issue was paid off in 2000.

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 \$2,655,000.

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 \$13,470,000.

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 \$555,000.

On June 2, 2000, the City issued \$3,000,000 in bond anticipation notes for the purpose of expanding the City's Wastewater Treatment Plant. This debt matures on June 1, 2001 and bears interest charges of 5.25%.

On August 3, 2000, 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 Enterprise Funds relative to the percentage of expenses in each fund. This debt matures on August 3, 2001 and bears interest charges of 5.03%.

On September 23, 1993, the City issued \$900,000 in bond anticipation notes for the purpose of expanding the City's Wastewater Treatment Plant. The current debt outstanding is \$450,000.

The City retired a total of \$1,541,615 on this debt in the year 2000.

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 2000 for insurance were \$18,614 for general liability coverage of \$1,000,000 and \$11,212 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 Chair 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 (\$22,965,686), 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 \$1,542,679 and premiums of \$288,504 were paid in 2000. The total cost of medical coverage for City employees was \$1,831,183. An excess coverage insurance policy with Central Benefits Insurance Company covers individual claims in excess of \$50,000 and aggregate claims in excess of \$1,490,114. The City also belongs to the Workers' Compensation Group Rating Program where premium costs for 2000 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, 1999. 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, 1999. 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 tenth 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.

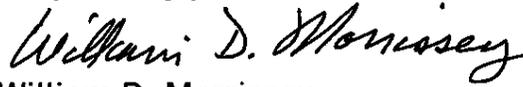
I would first like to thank all members of my staff who are listed on page 17 and especially my Office Manager, Donna Taylor, who spent many hours compiling and entering the data for this report.

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 16 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, 1999

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



Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

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

Prepared by Office of City Auditor

CITY OFFICIALS

MAYOR

Margaret F. Planton
Term Expires 12-31-03
President of Council 1-1-96 to 3-26-97
Member of Council 1-1-90 to 12-31-95

CITY COUNCIL

Robert L. Shultz
President
Term Expires 12-31-01
Previous Council Terms
1-1-86 to 12-31-99

Thomas Trutschel
Term Expires 12-31-01
Third Term - 1st Ward

Eric Rinehart
Term Expires 12-31-01
First Term - 2nd Ward

Margaret Daniels
Term Expires 12-31-01
First Term - 3rd Ward

Michael Scholl
Term Expires 12-31-01
Third Term - 4th Ward

William Bonner
Term Expires 12-31-01
Second Term - 5th Ward

William Taylor
Term Expires 12-31-01
Third Term - 6th Ward
Partial Term 7-95-12-31-95

Joseph Herlihy
Term Expires 12-31-01
Second Term - At Large

Diane Carnes
Term Expires 12-31-01
First Term - At Large

Michael Magill
Term Expires 12-31-01
First Term - At Large

CITY AUDITOR

William D. Morrissey
16 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
Second Term Expires 12-31-03
Partial Term 9-93 - 12-31-95

CITY OF CHILLICOTHE, OHIO

LISTING OF APPOINTED OFFICIALS

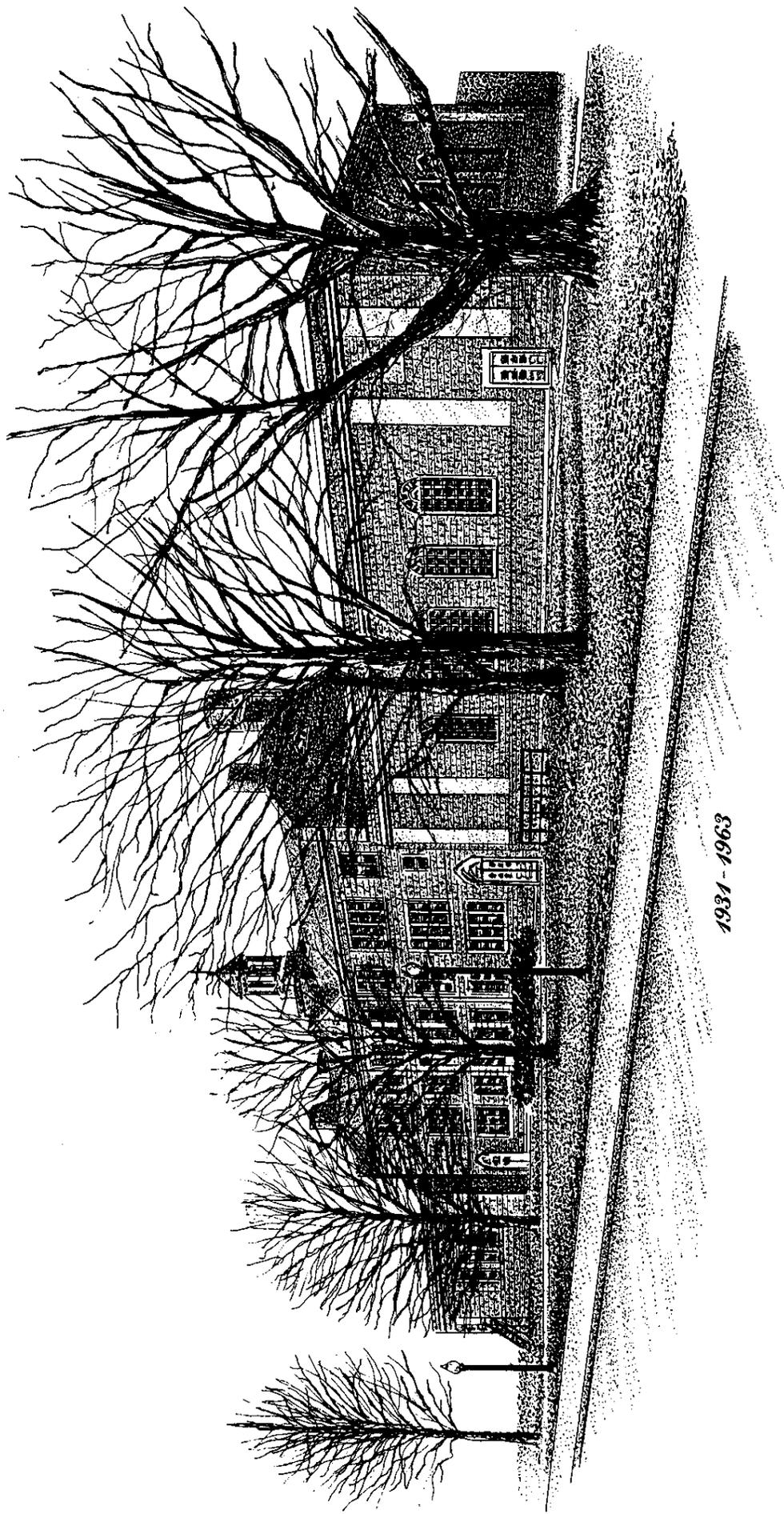
ENGINEER	Don Sherman
ADMINISTRATIVE DIRECTOR	Donna Snyder
UTILITIES DIRECTOR	Richard Johnson
SAFETY/SERVICE DIRECTOR	Randy Sneddon
DIRECTOR PERSONNEL & MANAGEMENT	Joyce Thieroff-Staab
DIRECTOR ECONOMIC DEVELOPMENT	Matthew Allen
COMMUNITY EVENTS COORDINATOR	Carolyn Ault
RECREATION DIRECTOR	Brad Cozensa
CLERK OF COUNCIL	John Fosson
ASSISTANT LAW DIRECTOR	James E. Barrington
ASSISTANT LAW DIRECTOR	Toni Eddy
ASSISTANT LAW DIRECTOR	Carl Hirsch
ASSISTANT LAW DIRECTOR	Robert C. Hess

CITY OF CHILLICOTHE, OHIO
2000 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	Linda J. Tackett
SYSTEM ADMINISTRATOR	Kathy L. Knece
ACCOUNTING CLERK	Holly Cousins
ACCOUNTING CLERK	Mary Schmidt
ACCOUNTING CLERK	Melinda Fisher
ACCOUNTING CLERK	Jenny Miller
AUDITOR'S CLERK	Lorinda Wisecup
AUDITOR'S CLERK	Charlene VanHoose

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FINANCIAL SECTION



1931 - 1963



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 45601-0457

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, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with 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, 2000, 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 10, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of that audit.

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", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

April 10, 2001

COMBINED FINANCIAL STATEMENTS

City of Chillicothe, Ohio

Combined Balance Sheet
All Fund Types and Account Groups

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets & Other Debits				

Equity in Pooled Cash & Cash Equivalents	\$3,148,566	\$1,817,696	\$92,536	\$902,043
Cash and Cash Equivalents in Segregated Accounts	30,126	3,767	0	0
Investments in City Treasury	0	0	0	0
Receivables:				
Taxes	1,996,868	355,592	0	89,568
Accounts	235,147	0	0	940
Special Assessments	7,205	0	0	13,004
Accrued Interest	100,467	0	0	0
Due from Other Funds	131,894	893	0	0
Due from Other Governments	253,519	53,619	0	0
Materials and Supplies Inventory	34,910	10,144	0	0
Loans Receivable	0	0	0	0
Prepaid Items	67,926	10,741	0	1,062
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	6,006,628	2,252,452	92,536	1,006,617

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
\$5,356,111	\$108,322	\$0	\$0	\$11,425,274	\$11,345,990
0	332,640	0	0	366,533	311,119
0	1,000	0	0	1,000	1,000
0	0	0	0	2,442,028	2,419,015
1,106,394	0	0	0	1,342,481	1,158,798
2,385	0	0	0	22,594	141,554
0	0	0	0	100,467	95,751
0	0	0	0	132,787	123,860
0	0	0	0	307,138	468,294
28,088	0	0	0	73,142	56,878
0	0	0	0	0	4,462
21,316	0	0	0	101,045	77,012
4,922,733	0	0	0	4,922,733	1,935,526
1,869,387	0	0	0	1,869,387	1,854,030
22,826,437	0	30,000,030	0	52,826,467	52,538,138
0	0	0	92,536	92,536	78,705
0	0	0	9,195,107	9,195,107	9,215,405
0	0	0	0	0	110,000
<u>36,132,851</u>	<u>441,962</u>	<u>30,000,030</u>	<u>9,287,643</u>	<u>85,220,719</u>	<u>81,935,537</u>

continued

City of Chillicothe, Ohio

Combined Balance Sheet
All Fund Types and Account Groups

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities				

Accounts Payable	79,375	56,044	0	7,053
Contracts Payable	1,397	6,376	0	16,845
Accrued Wages and Benefits	266,602	62,189	0	0
Compensated Absences Payable	129,058	30,118	0	0
Retainage Payable	30,126	0	0	0
Due to Other Funds	0	30,134	0	21,480
Due to Other Governments	20,451	0	0	0
Deferred Revenue	1,059,122	246,414	0	13,004
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	155,037	37,488	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	1,741,168	468,763	0	58,382
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	131,419	288,052	0	224,449
Reserved for Inventory	34,910	10,144	0	0
Unreserved-Undesignated	4,099,131	1,485,493	92,536	723,786
Total Fund Equity & Other Credits	4,265,460	1,783,689	92,536	948,235
Total Liabilities, Fund Equity & Other Credits	\$6,006,628	\$2,252,452	\$92,536	\$1,006,617

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
55,315	0	0	0	197,787	136,502
11,349	0	0	0	35,967	456,780
61,657	0	0	0	390,448	410,544
710,956	0	0	2,386,961	3,257,093	3,074,921
0	0	0	0	30,126	0
521	80,652	0	0	132,787	123,860
62,091	53,235	0	570,571	706,348	608,850
0	0	0	0	1,318,540	1,413,736
0	197,956	0	0	197,956	153,439
0	106,309	0	0	106,309	88,688
175,885	0	0	0	175,885	86,956
80,733	0	0	0	80,733	76,615
880,000	0	0	0	880,000	840,000
3,950,000	0	0	0	3,950,000	1,175,000
34,537	0	0	0	227,062	190,272
0	0	0	2,942,398	2,942,398	3,029,145
0	0	0	177,713	177,713	75,120
129,313	0	0	0	129,313	210,046
0	0	0	3,210,000	3,210,000	3,500,000
0	0	0	0	0	110,000
14,410,000	0	0	0	14,410,000	15,290,000
20,562,357	438,152	0	9,287,643	32,556,465	31,050,474
0	0	30,000,030	0	30,000,030	29,166,933
1,993,163	0	0	0	1,993,163	2,020,308
6,792,120	0	0	0	6,792,120	3,612,566
6,785,211	0	0	0	6,785,211	9,189,233
0	0	0	0	643,920	271,864
0	0	0	0	45,054	41,924
0	3,810	0	0	6,404,756	6,582,235
15,570,494	3,810	30,000,030	0	52,664,254	50,885,063
\$36,132,851	\$441,962	\$30,000,030	\$9,287,643	\$85,220,719	\$81,935,537

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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Local Taxes	\$8,709,930	\$1,218,815	\$0
Charges for Services	1,542,653	103,703	0
Fines, Licenses and Permits	1,434,808	68,806	0
Intergovernmental	1,813,752	1,868,812	0
Special Assessments	3,207	0	0
Investment Earnings	936,986	804	10,265
Other	441,510	207,171	0
Total Revenue	14,882,846	3,468,111	10,265
Expenditures:			
Current:			
General Government	4,577,217	274,948	0
Security of Persons and Property	6,758,067	991,599	0
Transportation	192,185	2,952,692	0
Community Environment	210	601,569	0
Basic Utility Services	1,018,359	0	0
Leisure Time Activities	112,649	595,927	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	51,778	2,287	400,000
Interest and Fiscal Charges	10,878	587	207,354
Total Expenditures	12,721,343	5,419,609	607,354
Excess of Revenues Over (Under) Expenditures	2,161,503	(1,951,498)	(597,089)
Other Financing Sources (Uses):			
Proceeds of Bonds	0	0	0
Sale of Fixed Assets	15,269	8,817	0
Inception of Capital Lease	156,658	0	0
Operating Transfers - In	533,611	2,378,000	610,920
Operating Transfers - Out	(2,790,000)	(549,674)	0
Total Other Sources (Uses)	(2,084,462)	1,837,143	610,920
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	77,041	(114,355)	13,831
Fund Balances (Deficit) at Beginning of Year	4,186,144	1,897,189	78,705
Increase (Decrease) in Reserve for Inventory	2,275	855	0
Fund Balances (Deficit) at End of Year	\$4,265,460	\$1,783,689	\$92,536

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type	Totals (Memorandum Only)	
	Expendable Trust	2000	1999
\$754,957	\$0	\$10,683,702	\$10,406,953
0	0	1,646,356	1,666,596
0	0	1,503,614	1,481,959
125,905	0	3,808,469	3,707,165
120,455	0	123,662	130,183
0	0	948,055	662,905
25,808	0	674,489	397,458
<u>1,027,125</u>	<u>0</u>	<u>19,388,347</u>	<u>18,453,219</u>
0	0	4,852,165	4,743,515
0	0	7,749,666	7,265,341
0	0	3,144,877	2,951,151
0	0	601,779	296,156
0	0	1,018,359	963,720
0	0	708,576	680,082
602,319	0	602,319	760,693
0	0	454,065	967,728
0	0	218,819	226,994
<u>602,319</u>	<u>0</u>	<u>19,350,625</u>	<u>18,855,380</u>
<u>424,806</u>	<u>0</u>	<u>37,722</u>	<u>(402,161)</u>
0	0	0	575,000
0	0	24,086	14,343
0	0	156,658	23,600
150,000	0	3,672,531	4,481,160
<u>(356,806)</u>	<u>0</u>	<u>(3,696,480)</u>	<u>(4,505,370)</u>
<u>(206,806)</u>	<u>0</u>	<u>156,795</u>	<u>588,733</u>
218,000	0	194,517	186,572
730,235	973	6,893,246	6,703,312
<u>0</u>	<u>0</u>	<u>3,130</u>	<u>3,362</u>
<u>\$948,235</u>	<u>\$973</u>	<u>\$7,090,893</u>	<u>\$6,893,246</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, 2000

	Governmental Fund Types					
	----- General Fund -----			-----Special Revenue Funds -----		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Local Taxes	\$8,865,404	\$8,708,067	(\$157,337)	\$1,650,228	\$1,233,721	(\$416,507)
Charges for Services	1,527,250	1,541,985	14,735	77,300	103,703	26,403
Fines, Licenses and Permits	1,364,100	1,432,369	68,269	48,000	68,598	20,598
Intergovernmental	1,722,164	1,981,026	258,862	2,340,847	1,900,820	(440,027)
Special Assessments	0	3,207	3,207	0	0	0
Investment Earnings	655,000	932,168	277,168	500	277	(223)
Other	258,619	287,533	28,914	38,964	207,218	168,254
Total Revenue	14,392,537	14,886,355	493,818	4,155,839	3,514,337	(641,502)
Expenditures:						
Current:						
General Government	5,348,139	4,664,871	683,268	290,000	274,948	15,052
Security of Persons and Property	7,469,786	6,877,946	591,840	1,165,684	991,599	174,085
Transportation	211,000	192,383	18,617	4,523,386	3,541,317	982,069
Community Environment	1,300	210	1,090	1,167,337	697,408	469,929
Basic Utility Services	1,266,948	977,283	289,665	0	0	0
Leisure Time Activities	130,985	114,045	16,940	671,213	598,070	73,143
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	14,428,158	12,826,738	1,601,420	7,817,620	6,103,342	1,714,278
Excess of Revenues Over (Under) Expenditures	(35,621)	2,059,617	2,095,238	(3,661,781)	(2,589,005)	1,072,776
Other Financing Sources (Uses):						
Sale of Fixed Assets	0	15,269	15,269	429	8,817	8,388
Operating Transfers - In	490,000	541,137	51,137	2,518,000	2,378,000	(140,000)
Operating Transfers - Out	(3,195,978)	(2,790,000)	405,978	(551,398)	(549,692)	1,706
Total Other Sources (Uses)	(2,705,978)	(2,233,594)	472,384	1,967,031	1,837,125	(129,906)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,741,599)	(173,977)	2,567,622	(1,694,750)	(751,880)	942,870
Fund Balances (Deficit) at Beginning of Year	3,058,149	3,058,149	0	1,731,309	1,731,309	0
Prior Year Encumbrances Appropriated	127,179	127,179	0	509,536	509,536	0
Fund Balances (Deficit) at End of Year	\$443,729	\$3,011,351	\$2,567,622	\$546,095	\$1,488,965	\$942,870

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	\$705,000	\$739,982	\$34,982	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	161,082	125,905	(35,177)	0	0	0
0	0	0	118,000	120,455	2,455	0	0	0
0	9,956	9,956	0	0	0	0	0	0
0	0	0	26,563	24,868	(1,695)	16,500	15,017	(1,483)
0	9,956	9,956	1,010,645	1,011,210	565	16,500	15,017	(1,483)
0	0	0	0	0	0	1,500	941	559
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	1,035,110	833,023	202,087	0	0	0
420,000	400,000	20,000	0	0	0	0	0	0
210,000	207,354	2,646	0	0	0	0	0	0
630,000	607,354	22,646	1,035,110	833,023	202,087	2,473	941	1,532
(630,000)	(597,398)	32,602	(24,465)	178,187	202,652	14,027	14,076	49
0	0	0	0	0	0	0	0	0
630,000	610,920	(19,080)	150,000	150,000	0	0	0	0
0	0	0	(381,810)	(356,806)	25,004	(15,000)	(7,478)	7,522
630,000	610,920	(19,080)	(231,810)	(206,806)	25,004	(15,000)	(7,478)	7,522
0	13,522	13,522	(256,275)	(28,619)	227,656	(973)	6,598	7,571
77,990	77,990	0	622,939	622,939	0	52,683	52,683	0
0	0	0	60,027	60,027	0	0	0	0
\$77,990	\$91,512	\$13,522	\$426,691	\$654,347	\$227,656	\$51,710	\$59,281	\$7,571

continued

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

Totals			
----- (Memorandum Only) -----			
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$11,220,632	\$10,681,770	(\$538,862)
Charges for Services	1,604,550	1,645,688	41,138
Fines, Licenses and Permits	1,412,100	1,500,967	88,867
Intergovernmental	4,224,093	4,007,751	(216,342)
Special Assessments	118,000	123,662	5,662
Investment Earnings	655,500	942,401	286,901
Other	340,646	534,636	193,990
Total Revenue	19,575,521	19,436,875	(138,646)
Expenditures:			
Current:			
General Government	5,639,639	4,940,760	698,879
Security of Persons and Property	8,635,470	7,869,545	765,925
Transportation	4,734,386	3,733,700	1,000,686
Community Environment	1,169,610	697,618	471,992
Basic Utility Services	1,266,948	977,283	289,665
Leisure Time Activities	802,198	712,115	90,083
Capital Outlay	1,035,110	833,023	202,087
Debt Service:			
Principal Retirement	420,000	400,000	20,000
Interest and Fiscal Charges	210,000	207,354	2,646
Total Expenditures	23,913,361	20,371,398	3,541,963
Excess of Revenues Over (Under) Expenditures	(4,337,840)	(934,523)	3,403,317
Other Financing Sources (Uses):			
Sale of Fixed Assets	429	24,086	23,657
Operating Transfers - In	3,788,000	3,680,057	(107,943)
Operating Transfers - Out	(4,144,186)	(3,703,976)	440,210
Total Other Sources (Uses)	(355,757)	167	355,924
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,693,597)	(934,356)	3,759,241
Fund Balances (Deficit) at Beginning of Year	5,543,070	5,543,070	0
Prior Year Encumbrances Appropriated	696,742	696,742	0
Fund Balances (Deficit) at End of Year	\$1,546,215	\$5,305,456	\$3,759,241

See accompanying notes to the general purpose

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, 2000

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)	
	Enterprise	Nonexpendable Trust	2000	1999
Operating Revenues:				
Charges for Services	\$6,276,736	\$0	\$6,276,736	\$6,231,762
Interest Income	0	60	60	60
Other Operating Revenue	8,725	0	8,725	28,615
Total Operating Revenues	6,285,461	60	6,285,521	6,260,437
Operating Expenses:				
Personal Services	1,621,121	0	1,621,121	2,367,168
Fringe Benefits	701,092	0	701,092	756,455
Contractual Services	121,132	0	121,132	396,407
Materials and Supplies	840,318	0	840,318	736,106
Travel Transportation	134	0	134	3,731
Depreciation	595,603	0	595,603	731,284
Other Operating Expense	898,389	0	898,389	66,102
Total Operating Expenses	4,777,789	0	4,777,789	5,057,253
Operating Income (Loss)	1,507,672	60	1,507,732	1,203,184
Non-Operating Revenues (Expenses):				
Interest Income	207,955	0	207,955	78,250
Loss on Disposal of Fixed Assets	(9,207)	0	(9,207)	(169)
Interest and Fiscal Charges	(984,155)	0	(984,155)	(936,150)
Other Non-Operating Expenses	0	0	0	(33,082)
Total Non-Operating Revenues (Expenses)	(785,407)	0	(785,407)	(891,151)
Income (Loss) Before Operating Transfers	722,265	60	722,325	312,033
Operating Transfers - In	30,341	0	30,341	30,000
Operating Transfers - Out	(6,392)	0	(6,392)	(5,790)
Net Income (Loss)	746,214	60	746,274	336,243
Depreciation on Fixed Assets Acquired by Contributed Capital	29,318	0	29,318	29,318
Retained Earnings/Fund Balance at Beginning of Year (As Restated, See Note 5)	12,801,799	2,777	12,804,576	12,439,015
Retained Earnings/Fund Balance at End of Year	13,577,331	2,837	13,580,168	12,804,576
Contributed Capital at End of Year	1,993,163	0	1,993,163	2,020,308
Total Fund Equity at End of Year	\$15,570,494	\$2,837	\$15,573,331	\$14,824,884

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, 2000

	Proprietary Fund Types	Fiduciary Fund Types	Totals (Memorandum Only)	
	Enterprise	Nonexpendable Trust	2000	1999
Cash Flows from Operating Activities:				
Cash Received from Customers	\$6,204,387	\$0	\$6,204,387	\$6,164,259
Other Operating Cash Receipts	37,026	0	37,026	40
Cash Payments to Employees	(2,200,349)	0	(2,200,349)	(2,912,129)
Cash Payments for Contractual Services	(135,013)	0	(135,013)	(404,073)
Cash Payments for Supplies & Materials	(853,452)	0	(853,452)	(761,482)
Cash Payments for Other Expenses	(899,299)	0	(899,299)	(33,696)
Cash Payments for Other Non-Operating Expenses	0	0	0	(33,082)
Net Cash From Operating Activities	2,153,300	0	2,153,300	2,019,837
Cash Flows from Noncapital Financing Activities:				
Transfers-In from Other Funds	30,341	0	30,341	30,000
Transfers-Out to Other Funds	(6,422)	0	(6,422)	(5,239)
Net Cash From Noncapital Financing Activities	23,919	0	23,919	24,761
Cash Flows from Capital and Related Financing Activities:				
Proceeds Received from Notes	3,950,000	0	3,950,000	1,175,000
Interest Paid on Bonds, Loans & Notes	(895,226)	0	(895,226)	(941,289)
Principal Paid on Bonds, Loans & Notes	(2,091,615)	0	(2,091,615)	(2,277,708)
Cash Paid to Acquire/Construct Capital Assets	(60,821)	0	(60,821)	(147,807)
Proceeds Received from Sale of Assets	1,613	0	1,613	20
Cash Received from Capital Grant	0	0	0	0
Capital Contributed from Other Funds	0	0	0	0
Capital Contributed from Special Assessments	2,173	0	2,173	25,901
Net Cash From Capital and Related Financing Activities	906,124	0	906,124	(2,165,883)
Cash Flows from Investing Activities:				
Interest Received on Investments	207,955	60	208,015	78,310
Net Cash From Investing Activities	207,955	60	208,015	78,310
Net Increase (Decrease) in Cash and Cash Equivalents	3,291,298	60	3,291,358	(42,975)
Cash and Cash Equivalents at Beginning of Year	8,856,933	1,777	8,858,710	8,901,685
Cash and Cash Equivalents at End of Year	\$12,148,231	\$1,837	\$12,150,068	\$8,858,710

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, 2000

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>	
	<u>Enterprise</u>	<u>Nonexpendable Trust</u>	<u>2000</u>	<u>1999</u>
Reconciliation of Operating Income to Net Cash From Operating Activities:				
Operating Income (Loss)	\$1,507,672	\$60	\$1,507,732	\$1,203,184
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:				
Depreciation	595,603	0	595,603	731,284
Interest Receipts	0	(60)	(60)	(60)
Non-Operating Cash Payments	0	0	0	(33,082)
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(43,774)	0	(43,774)	(96,078)
(Increase) Decrease in Special Assessments Receivable	(274)	0	(274)	0
(Increase) Decrease in Material & Supply Inventory	(13,134)	0	(13,134)	12,410
(Increase) Decrease in Prepaid Items	(8,722)	0	(8,722)	(2,249)
Increase (Decrease) in Accounts Payable	(4,523)	0	(4,523)	799
Increase (Decrease) in Contracts Payable	(1,412)	0	(1,412)	(7,666)
Increase (Decrease) in Accrued Wages & Benefits	(862)	0	(862)	9,331
Increase (Decrease) in Compensated Absences	117,380	0	117,380	218,908
Increase (Decrease) in Due to Other Funds	0	0	0	(199)
Increase (Decrease) in Due to Other Governments	1,290	0	1,290	(18,150)
Increase (Decrease) in Insurance Claims Payable	4,056	0	4,056	1,405
Net Cash From Operating Activities	<u>\$2,153,300</u>	<u>\$0</u>	<u>\$2,153,300</u>	<u>\$2,019,837</u>
Reconciliation of Cash and Cash Equivalents-Balance Sheet to Statement of Cash Flows:				
Cash and Cash Equivalents Per Balance Sheet-All Fiduciary Funds			\$440,962	
Cash and Cash Equivalents-Expendable Trust and Agency Funds			(439,125)	
Cash and Cash Equivalents Per Statement of Cash Flows-Nonexpendable Trust Fund			<u>\$1,837</u>	

See accompanying notes to the general purpose financial statements

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2000

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 basis 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.

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:

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

- * **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.

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.

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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, special assessments, 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.

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.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

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 Cablevision (Special Revenue) and the 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. Interest revenue was recorded in the General Fund of \$936,986, of which \$740,465 was assigned from other funds.

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

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

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, 2000, 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.

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

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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 2000, 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.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

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. The City accrues a liability for Police Department employees who are vested or probable based on their unused sick leave. The City accrues a liability for all Fire Department employees based on their unused sick leave.

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 accrues a liability for all other employees who are vested or probable based on their unused sick leave.

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 - ACCOUNTABILITY

The following fund and account had expenditures plus encumbrances that exceeded appropriations for the year end December 31, 2000.

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

General Fund	
General Government	
Land and Buildings	
Contractual Services	\$34,760

NOTE 4 - RECONCILIATION OF BUDGET BASIS TO GAAP BASIS

A reconciliation of the results of operations for the year ended December 31, 2000 on the budget basis to the GAAP basis follows:

**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	\$ (173,977)	\$ (751,880)	\$ 13,522	\$ (28,619)
Increases (Decreases)				
Due to Revenues:				
Local Taxes	1,863	(12,906)	0	14,975
Charges for Services	668	0	0	0
Fines, License & Permits	2,439	208	0	0
Intergovernmental	(167,274)	(32,008)	0	0
Investment Earnings	4,818	527	309	0
Other Revenue	153,977	(2,047)	0	940
Due to Expenditures:				
General Government	87,654	0	0	0
Security of Persons & Property	119,879	0	0	0
Transportation	198	588,625	0	0
Community Environment	0	95,839	0	0
Basic Utility Services	(41,076)	0	0	0
Leisure Time Activities	1,396	2,143	0	0
Capital Outlay	0	0	0	230,704
Debt Service:				
Principal Retirement	(51,778)	(2,287)	0	0
Interest & Fiscal Charges	(10,878)	(587)	0	0
Other Sources (Uses)	149,132	17	0	0
GAAP Basis	\$ 77,041	\$ (114,356)	\$ 13,831	\$ 218,000

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

NOTE 5 - PRIOR PERIOD ADJUSTMENT

The City changed its method of calculating compensated absences liability. Previously, the City used the termination method to calculate the liability. The City now accrues a liability for unused vacation, sick leave, and compensatory time for all vested and probable employees according to policies adopted by the City. This change had the following effect on retained earnings in the Enterprise Funds and on the account balance in the General Long-Term Debt Account Group:

	<i>Previous Balance December 31, 1999</i>	<i>Prior Period Adjustment</i>	<i>Restated Balance January 1, 2000</i>
Enterprise Funds	\$ 13,053,049	\$ (251,250)	\$ 12,801,799
General Long-Term Debt Account Group	8,930,188	473,922	9,404,110

NOTE 6 - 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;
- (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).

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

The amount available for deposit and investment are as follows:

Cash and Cash Equivalents:	
-Pooled	\$16,348,007
-Segregated	366,533
-Fiscal & Escrow Agents	1,869,387
Investments (Carrying Amounts)	1,000
Reconciling items (net) to arrive at bank balances of deposits	77,085
Total available for deposit and investment	
	\$ 18,662,012

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 105% 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:

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;

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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, 2000 are classified as follows:

C A T E G O R Y

	1	2	3	Bank Balance	Carrying Value
Deposits:					
Demand Deposits	\$ 459,729	\$ 1,564,175	\$ 0	\$ 2,023,904	\$ 1,946,819
Certificates of Deposit	100,000	14,400,000	0	14,500,000	14,500,000
Total Deposits	\$ 559,729	\$15,964,175	\$ 0	\$16,523,904	\$16,446,819

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	34,783	34,783	34,783
Investments in Trusts: U.S. Government Securities	0	0	2,102,325	2,102,325	2,102,325
Total Investments	\$ 1,000	\$ 0	\$2,137,108	\$ 2,138,108	\$ 2,138,108

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	\$ 18,583,927	\$ 1,000
Investments:		
Repurchase Agreements	(34,783)	34,783
U.S. Government Securities	(2,102,325)	2,102,325
GASB Statement No. 3	\$ 16,446,819	\$2,138,108

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivables and payables balances as of December 31, 2000, are as follows:

	<i>Due From Receivables</i>	<i>Due To Payables</i>
General Fund	\$ 131,894	\$ 0
Special Revenue Funds:		
Parks & Recreation	\$ 0	\$ 12,934
Indigent Drivers Alcohol Treatment	710	0
OMVI Enforcement & Education	183	0
Parking	0	1
Bus Transit	<u>0</u>	<u>17,199</u>
Total Special Revenue Funds	\$ 893	\$ 30,134
Capital Projects Funds:		
Safety Levy Capital	0	17,184
Parks and Recreation Capital	<u>0</u>	<u>4,296</u>
Total Capital Projects Funds	\$ 0	\$ 21,480
Enterprise Funds:		
Water	\$ 0	\$ 260
Sewer	<u>0</u>	<u>261</u>
Total Enterprise Funds	\$ 0	\$ 521
Agency Funds:		
Court Agency	\$ 0	\$ 80,652
Total - All Funds	\$ 132,787	\$ 132,787

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

NOTE 8 - FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 2000 follows:

	<i>Balance Jan 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance Dec 31, 2000</i>
Land	\$ 6,408,572	\$ 0	\$ 165,883	\$ 6,242,689
Land Improvements	3,946,246	69,535	17,027	3,998,754
Building, Structures and Improvements	12,895,705	357,475	13,374	13,239,806
Furniture, Fixtures and Equipment	5,916,410	1,075,055	472,684	6,518,781
Totals	\$29,166,933	\$1,502,065	\$668,968	\$30,000,030

At December 31, 2000 fixed assets include \$213,042 of equipment under capitalized leases.

A summary of the Proprietary Fund fixed assets as of December 31, 2000 follows:

	<i>Water</i>	<i>Sewer</i>
Land	\$ 1,262,520	\$ 476,497
Land Improvements	13,614	258,097
Buildings, Structures and Improvements	55,255	2,562,490
Plant and Facilities	17,399,451	10,085,254
Furniture, Fixtures and Equipment	614,660	1,074,994
Less:		
Accumulated Depreciation	(5,216,952)	(5,759,443)
Total	\$ 14,128,548	\$ 8,697,889

NOTE 9 - BOND ANTICIPATION NOTES

At December 31, 2000, bond anticipation notes of \$3,950,000 are reported as a liability of the Enterprise Funds. This is the result of short-term debt issued in 2000.

As of December 31, 2000, interest payable of \$108,438 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.

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

NOTE 10 - LONG-TERM DEBT AND OTHER OBLIGATIONS

The following is a summary of long-term bond obligations of the City as of December 31, 2000:

<i>Bond Purpose</i>	<i>Date Issued</i>	<i>Interest Rate</i>	<i>Jan 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Dec 31, 2000</i>
<i>Mortgage Revenue Bonds Payable from Enterprise Funds:</i>						
<i>Payable from Water Fund Revenues:</i>						
-Municipal Water System	07/15/93	5.22%	\$14,125,000	\$ 0	\$ 655,000	\$13,470,000
<i>Payable from Sewer Fund Revenues:</i>						
-Municipal Sewer System	01/05/94	2.75-5.10%	2,005,000	0	185,000	1,820,000
Total Mortgage Revenue Bonds Payable from Enterprise Funds			\$16,130,000	\$ 0	\$ 840,000	\$15,290,000

<i>Bond Purpose</i>	<i>Date Issued</i>	<i>Interest Rate</i>	<i>Jan 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Dec 31, 2000</i>
<i>Ohio Water Development Authority (OWDA) Loans Payable from Enterprise Funds:</i>						
<i>Payable from Sewer Fund Revenues:</i>						
-Municipal Sewer Plant	12/31/77	5.25%	\$144,076	\$ 0	\$ 38,554	\$105,522
-Municipal Sewer Interceptor	12/31/77	5.50%	142,585	0	38,061	104,524
Total OWDA Loans Payable from Enterprise Funds			\$286,661	\$ 0	\$76,615	\$210,046

<i>Bond Purpose</i>	<i>Date Issued</i>	<i>Interest Rate</i>	<i>Jan 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Dec 31, 2000</i>
<i>Special Assessment Debt with Governmental Commitment reported in the General Long-Term Debt Account Group:</i>						
<i>Payable from Property Assessment Revenues:</i>						
-Streetscape Construction	9/1/90	6.125-7.20%	\$ 110,000	\$ 0	\$110,000	\$0
Total Special Assessment Debt			\$ 110,000	\$ 0	\$ 110,000	\$ 0

CITY OF CHILLICOTHE

NOTES TO THE COMBINED FINANCIAL STATEMENTS

<i>Bond Purpose</i>	<i>Date Issued</i>	<i>Interest Rate</i>	<i>Jan 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>Dec 31, 2000</i>
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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%	\$2,935,000	\$ 0	\$ 280,000	\$2,655,000
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Payable from Special Revenue Fund Revenues:

-Police & Fire Pension Bonds	6/1/99	3.75-5.625%	565,000	0	10,000	555,000
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Total General Obligation Debt			\$3,500,000	\$ 0	\$ 290,000	\$3,210,000
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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, 2000 are as follows:

<i>For Year Ended Dec 31</i>	<i>Water Revenue Bonds</i>		<i>Sewer Revenue Bonds</i>		<i>OWDA Loan</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
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	43,946	2,066
2004	785,000	605,450	220,000	58,955	0	0
2005	825,000	566,200	230,000	48,835	0	0
2006-2010	4,830,000	2,135,690	760,000	77,805	0	0
2011-2015	4,880,000	682,613	0	0	0	0
Total	\$13,470,000	\$ 6,017,388	\$1,820,000	\$ 416,738	\$ 210,046	\$ 20,009

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

<i>For Year Ended Dec 31</i>	<i>General Obligation Bonds</i>		<i>Police & Fire Pension Bonds</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2001	\$ 300,000	\$ 154,910	\$ 15,000	\$ 29,284
2002	310,000	138,710	15,000	28,669
2003	190,000	121,660	15,000	28,039
2004	195,000	111,020	15,000	27,394
2005	210,000	99,905	15,000	26,734
2006-2010	1,160,000	296,753	85,000	122,999
2011-2015	290,000	22,385	110,000	99,092
2016-2020	0	0	140,000	65,250
2021-2024	0	0	145,000	20,812
Total	\$ 2,655,000	\$ 945,343	\$ 555,000	\$ 448,273

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. 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.

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

<i>Obligations</i>	<i>January 1, 2000</i>	<i>Additions</i>	<i>Deletions</i>	<i>December 31, 2000</i>
Compensated Absences	\$ 2,238,363	\$ 148,598	\$ 0	\$ 2,386,961
Due to Other Governments	451,482	119,089	0	570,571
Capital Leases	75,120	156,658	54,065	177,713
Landfill Post-Closure	3,029,145	0	86,747	2,942,398
Total	\$ 5,794,110	\$ 424,345	\$ 140,812	\$ 6,077,643

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

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.

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.

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

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 \$177,713 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, 2000 are as follows:

<i>Year Ended December 31,</i>	<i>Capital Lease Payments</i>
2001	\$ 50,644
2002	49,169
2003	45,769
2004	37,997
2005	<u>33,493</u>
Total Minimum Lease Payments	\$ 217,072
Less: Amount Representing Interest	39,359
Present Value of Net Minimum Lease Payments	\$ 177,713

NOTE 11 - 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).

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

Funding Policy: The Ohio Revised Code provides statutory authority for employee and employer contribution rates. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for local government divisions and 6% for law enforcement divisions. Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary and for 2000 the City is required to contribute 10.84%. For law enforcement employees, the member contribution is 9.0% and the City's contribution is 15.70% for 2000. The City's required contributions to PERS for the years ending December 31, 2000, 1999, and 1998 were \$691,754, \$818,459, and \$806,041, respectively; 79% has been contributed for 2000 and 100% for years 1999 and 1998. Of the 2000 amount, \$146,088 was unpaid at December 31, 2000 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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postemployment health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for year 2000. Of the 10.84% and 15.70% employer contribution rates for the City for the year 2000, 4.3% was used to fund health care which amounted to \$274,419.

The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.10%. Health care costs were assumed to increase 4.75% annually.

As of December 31, 1999, the number of active contributing participants was 401,339. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 1999 was \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for local government divisions and 6% for law enforcement divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

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, 2000, 1999 and 1998 were \$1,008,661, \$913,773, and \$857,095, respectively; 71% has been contributed for 2000 and 100% for years 1999 and 1998. Of the 2000 amount, \$297,070 was unpaid at December 31, 2000 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.

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, 7.25% was used to pay health care benefits for the year 2000 which amounted to \$336,361.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

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, 7.25% 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, 1999 the number of participants eligible to receive health care benefits was 12,467 for police officers and 9,807 for firefighters. The Fund's total health care expenses for the year ended December 31, 1999 were \$95,004,633.

NOTE 12 - 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 were 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 13 - 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 14 - 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 2000 tax levy was based follows:

<i>PROPERTY TAX CLASSIFICATION</i>	<i>ASSESSED VALUE</i>
Real Property	\$ 277,047,580
Tangible Personal Property	138,200,360
Public Utility Property	25,226,420
Total	\$ 440,474,360

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 2000, real property taxes were levied on January 1, 2000, on assessed values as of January 1, 1999, the lien date. Real estate taxes were due and payable on February 11 and July 11, 2000. Personal property taxes were due and payable on May 10 and September 20, 2000, on assessed values as of the lien date, December 31, 1999.

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, 2000. 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 15 - 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, 2000 there were \$269,431 in delinquent income taxes for which collection is uncertain, therefore these taxes are not accrued.

In 2000, these municipal income taxes generated a combined total of \$9,220,838 in local tax revenue.

NOTE 16 - 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, 2000 there were \$376,442 in delinquent utility charges for which collection is uncertain, therefore these charges are not accrued. In 2000, charges for these services generated a total of \$3,773,121, \$2,503,615 and \$502,456 in revenue in the Water, Sewer and General Funds respectively.

NOTE 17 - INTERGOVERNMENTAL REVENUE

The following is a summary of major intergovernmental revenues:

General Fund:	
Local Government Distributions & Reimbursements	\$ 1,142,104
State Property Tax Reimbursements	87,619
Estate Taxes and Other Taxes	583,477
Other Grants and Revenue	552
Total General Fund	\$ 1,813,752

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

Special Revenue Funds:	
Street Maintenance Distribution	\$ 661,355
State Highway Distribution	53,624
Housing & Urban Development Grants	484,495
State Grants	74,100
Bus Transportation Grants	574,770
Police Pension	10,234
Fire Pension	10,234
Total Special Revenue Funds	\$ 1,868,812
Capital Project Funds:	
Parks & Recreation Grants	\$ 125,905
Total Capital Projects Funds	\$ 125,905

NOTE 18 - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

<i>Transfers From</i>	Transfers To					<i>Total</i>
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Enterprise</i>	
General	\$ 0	\$2,378,000	\$ 232,000	\$ 150,000	\$ 30,000	\$2,790,000
Special Revenue	508,674	0	41,000	0	0	549,674
Capital Projects	18,886	0	337,920	0	0	356,806
Enterprise	6,051	0	0	0	341	6,392
Totals	\$ 533,611	\$2,378,000	\$ 610,920	\$ 150,000	\$ 30,341	\$3,702,872

NOTE 19 - 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, 2000 follows:

	<i>Water</i>	<i>Sewer</i>
Operating Revenues	\$ 3,777,213	\$ 2,508,248
Operating Expenses Before Depreciation	2,432,293	1,749,893
Depreciation Expense	288,374	307,229
Operating Income (Loss)	1,056,546	451,126
Operating Transfers-in	0	30,341
Operating Transfers-out	(3,390)	(3,002)
Net Income (Loss)	482,371	263,843
Increase (Decrease) in Current Capital Contribution	(28,781)	1,636
Property, Plant and Equipment Additions	41,929	33,792
Property, Plant and Equipment Deletions	26,841	59,967
Net Working Capital	2,534,987	(2,043,737)
Total Assets	21,322,785	14,810,066
Bonds and Other Long-term Obligations Payable From Operating Revenues (Net of Current Portion)	12,785,000	1,754,313
Total Equity	6,749,526	8,820,968

NOTE 20 - 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 21 - 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 22 - CONTRIBUTED CAPITAL

During 2000, the following activity occurred in the contributed capital accounts:

	WATER	SEWER	TOTAL
Contributed Capital as of Jan 1, 2000	\$ 1,782,643	\$ 237,665	\$ 2,020,308
Add: Special Assessment Revenue	537	1,636	2,173
Less: Depreciation Expense	(29,318)	0	(29,318)
Contributed Capital as of Dec 31,2000	\$ 1,753,862	\$ 239,301	\$ 1,993,163

NOTE 23 - 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 2000, the City incurred \$63,694 in post closure care costs and decreased its postclosure care liability by \$86,747. To this date, the City has incurred approximately \$1,698,205 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 \$2,942,398. The liability is based on an average of cumulative postclosure care costs to this date projected over the next twenty 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 years.

CITY OF CHILLICOTHE NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 24 - 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 \$22,965,686. 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, 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 \$1,490,114. A liability for each funds portion of the unpaid claims costs totaling \$227,062 has been accrued as a liability based on an estimate 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 1999 and 2000 are:

	<i>Balance Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance End of Year</i>
1999	\$ 178,380	\$ 1,523,975	\$ 1,512,088	\$ 190,272
2000	190,272	1,579,469	1,542,679	227,062

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.

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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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$8,865,404	\$8,708,067	(\$157,337)
Charges for Services	1,527,250	1,541,985	14,735
Fines, Licenses and Permits	1,364,100	1,432,369	68,269
Intergovernmental	1,722,164	1,981,026	258,862
Special Assessments	0	3,207	3,207
Investment Earnings	655,000	932,168	277,168
Other	258,619	287,533	28,914
Total Revenue	14,392,537	14,886,355	493,818
Expenditures:			
Current:			
General Government			
Mayor			
Personal Services	325,500	284,195	41,305
Fringe Benefits	129,500	110,563	18,937
Travel Transportation	2,900	1,645	1,255
Materials and Supplies	79,418	59,583	19,835
Contractual Services	5,250	4,625	625
Capital Outlay	300	190	110
Other	4,532	3,813	719
Total Mayor	547,400	464,614	82,786
Economic Development			
Travel Transportation	4,000	2,148	1,852
Materials and Supplies	15,850	6,219	9,631
Contractual Services	3,300	453	2,847
Capital Outlay	700	0	700
Other	5,050	2,653	2,397
Total Economic Development	28,900	11,473	17,427
City Council			
Personal Services	52,600	51,600	1,000
Fringe Benefits	98,000	76,519	21,481
Travel Transportation	1,000	180	820
Materials and Supplies	1,250	182	1,068
Other	100	0	100
Total City Council	152,950	128,481	24,469

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer			
Personal Services	35,000	31,651	3,349
Fringe Benefits	23,000	19,036	3,964
Travel Transportation	500	110	390
Materials and Supplies	2,800	1,084	1,716
Contractual Services	1,700	1,554	146
Capital Outlay	2,219	2,196	23
Other	501	246	255
Total Treasurer	65,720	55,877	9,843
Income Tax Department			
Personal Services	105,000	96,647	8,353
Fringe Benefits	45,000	34,468	10,532
Travel Transportation	1,000	0	1,000
Materials and Supplies	14,200	4,869	9,331
Capital Outlay	1,500	1,489	11
Other	2,200	17	2,183
Total Income Tax Department	168,900	137,490	31,410
Land and Buildings			
Materials and Supplies	117,900	97,449	20,451
Contractual Services	47,000	81,760	(34,760)
Capital Outlay	80,835	18,854	61,981
Other	50	35	15
Total Land and Buildings	245,785	198,098	47,687
Law Director			
Personal Services	253,181	252,792	389
Fringe Benefits	87,719	84,762	2,957
Travel Transportation	549	350	199
Materials and Supplies	26,505	22,791	3,714
Contractual Services	1,280	942	338
Capital Outlay	2,383	2,383	0
Other	1,351	1,128	223
Total Law Director	372,968	365,148	7,820

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Auditor			
Personal Services	290,725	279,367	11,358
Fringe Benefits	99,275	85,163	14,112
Travel Transportation	4,653	4,649	4
Materials and Supplies	16,126	13,594	2,532
Contractual Services	288	50	238
Capital Outlay	878	378	500
Other	1,255	1,115	140
Total Auditor	413,200	384,316	28,884
Municipal Court			
Personal Services	887,543	867,633	19,910
Fringe Benefits	292,916	278,086	14,830
Travel Transportation	3,850	2,603	1,247
Materials and Supplies	67,607	54,730	12,877
Contractual Services	10,205	842	9,363
Capital Outlay	180,930	155,466	25,464
Other	15,601	8,941	6,660
Total Municipal Court	1,458,652	1,368,301	90,351
Civil Service			
Personal Services	36,900	35,102	1,798
Fringe Benefits	14,100	12,460	1,640
Travel Transportation	1,600	1,538	62
Materials and Supplies	20,150	17,089	3,061
Contractual Services	800	273	527
Capital Outlay	2,250	2,140	110
Other	550	457	93
Total Civil Service	76,350	69,059	7,291
Service Department			
Personal Services	197,220	152,112	45,108
Fringe Benefits	64,755	56,580	8,175
Travel Transportation	360	279	81
Materials and Supplies	11,930	8,944	2,986
Capital Outlay	7,103	5,808	1,295
Other	230	193	37
Total Service Department	281,598	223,916	57,682

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Engineering			
Personal Services	378,536	375,211	3,325
Fringe Benefits	131,089	116,727	14,362
Travel Transportation	12,564	12,177	387
Materials and Supplies	23,101	18,513	4,588
Contractual Services	87,370	72,523	14,847
Capital Outlay	101,924	4,004	97,920
Other	16,429	9,147	7,282
Total Engineering	751,013	608,302	142,711
Postage and Stores			
Materials and Supplies	50,000	42,306	7,694
Total Postage and Stores	50,000	42,306	7,694
Miscellaneous			
Personal Services	17,022	12,790	4,232
Materials and Supplies	444,365	380,368	63,997
Contractual Services	214,166	164,683	49,483
Capital Outlay	19,850	17,597	2,253
Other	39,300	32,052	7,248
Total Miscellaneous	734,703	607,490	127,213
Total General Government	5,348,139	4,664,871	683,268
Security of Persons and Property			
Police Department			
Personal Services	2,694,400	2,613,881	80,519
Fringe Benefits	691,600	518,463	173,137
Travel Transportation	4,000	1,045	2,955
Materials and Supplies	193,168	123,025	70,143
Contractual Services	287,305	286,937	368
Other	49,109	25,447	23,662
Total Police Department	3,919,582	3,568,798	350,784

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Department			
Personal Services	2,657,425	2,570,774	86,651
Fringe Benefits	572,475	481,903	90,572
Travel Transportation	950	527	423
Materials and Supplies	188,744	136,755	51,989
Contractual Services	13,050	10,049	3,001
Other	29,710	26,679	3,031
Total Fire Department	3,462,354	3,226,687	235,667
Civil Defense			
Other	6,350	6,350	0
Total Civil Defense	6,350	6,350	0
Humane Officer			
Personal Services	4,000	3,865	135
Fringe Benefits	1,000	581	419
Contractual Services	4,000	4,000	0
Total Humane Officer	9,000	8,446	554
School Crossing Guards			
Personal Services	59,953	57,682	2,271
Fringe Benefits	12,047	9,558	2,489
Materials and Supplies	500	425	75
Total School Crossing Guards	72,500	67,665	4,835
Total Security of Persons and Property	7,469,786	6,877,946	591,840
Transportation			
Streets and Sidewalks			
Materials and Supplies	211,000	192,383	18,617
Total Streets and Sidewalks	211,000	192,383	18,617
Total Transportation	211,000	192,383	18,617

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment			
Planning Commission			
Materials and Supplies	100	31	69
Other	200	179	21
Total Planning Commission	300	210	90
Design and Review			
Other	1,000	0	1,000
Total Design and Review	1,000	0	1,000
Total Community Environment	1,300	210	1,090
Basic Utility Services			
Refuse Department			
Personal Services	350,500	313,624	36,876
Fringe Benefits	124,500	103,434	21,066
Materials and Supplies	34,530	21,225	13,305
Contractual Services	481,750	438,967	42,783
Capital Outlay	267,798	92,899	174,899
Other	7,870	7,134	736
Total Refuse Department	1,266,948	977,283	289,665
Total Basic Utility Services	1,266,948	977,283	289,665

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Leisure Time Activities			
Swimming Pool			
Personal Services	48,748	41,737	7,011
Fringe Benefits	5,252	4,759	493
Materials and Supplies	40,584	34,987	5,597
Contractual Services	2,076	1,892	184
Capital Outlay	33,530	30,042	3,488
Other	795	628	167
Total Swimming Pool	130,985	114,045	16,940
Total Leisure Time Activities	130,985	114,045	16,940
Total Expenditures	14,428,158	12,826,738	1,601,420
Excess of Revenues Over (Under) Expenditures	(35,621)	2,059,617	2,095,238
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	15,269	15,269
Operating Transfers - In	490,000	541,137	51,137
Operating Transfers - Out	(3,195,978)	(2,790,000)	405,978
Total Other Sources (Uses)	(2,705,978)	(2,233,594)	472,384
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,741,599)	(173,977)	2,567,622
Fund Balances (Deficit) at Beginning of Year	3,058,149	3,058,149	0
Prior Year Encumbrances Appropriated	127,179	127,179	0
Fund Balances (Deficit) at End of Year	\$443,729	\$3,011,351	2,567,622

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.

CITY OF CHILLICOTHE

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.

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, 2000

	Police DARE	Street Construction Maintenance & Repair	State Highway	Parks & Recreation	HUD	State Grants
Assets						

Equity in Pooled Cash & Cash Equivalents	\$0	\$386,546	\$21,970	\$93,504	\$78,801	\$34,940
Cash in Segregated Accounts	0	0	0	0	3,767	0
Taxes Receivable	0	0	0	42,929	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Governments	0	49,085	3,980	0	0	0
Materials and Supplies Inventory	0	7,478	0	0	0	0
Prepaid Items	0	4,136	0	1,397	0	0
	<u>0</u>	<u>447,245</u>	<u>25,950</u>	<u>137,830</u>	<u>82,568</u>	<u>34,940</u>
Total Assets	0	447,245	25,950	137,830	82,568	34,940
Liabilities						

Accounts Payable	0	4,065	0	2,060	0	2,570
Contracts Payable	0	6,376	0	0	0	0
Accrued Wages and Benefits	0	19,884	3,554	10,196	0	0
Compensated Absences Payable	0	28,439	0	30	0	0
Due to Other Funds	0	0	0	12,934	0	0
Deferred Revenue	0	0	0	0	0	0
Claims and Judgments Payable	0	13,488	2,520	7,152	0	0
	<u>0</u>	<u>72,252</u>	<u>6,074</u>	<u>32,372</u>	<u>0</u>	<u>2,570</u>
Total Liabilities	0	72,252	6,074	32,372	0	2,570
Fund Equity						

Fund Balance:						
Reserved for Encumbrances	0	23,553	0	736	91,504	0
Reserved for Inventory	0	7,478	0	0	0	0
Unreserved:						
Undesignated	0	343,962	19,876	104,722	(8,936)	32,370
	<u>0</u>	<u>374,993</u>	<u>19,876</u>	<u>105,458</u>	<u>82,568</u>	<u>32,370</u>
Total Fund Equity	0	374,993	19,876	105,458	82,568	32,370
Total Liabilities and Fund Equity	\$0	\$447,245	\$25,950	\$137,830	\$82,568	\$34,940

<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>
\$127,078	\$5,765	\$1,000	\$173,580	\$8,476	\$83,619	\$21,040	\$23,001
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	710	183	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
514	0	0	0	0	0	0	0
<u>127,592</u>	<u>5,765</u>	<u>1,000</u>	<u>173,580</u>	<u>8,476</u>	<u>84,329</u>	<u>21,223</u>	<u>23,001</u>
40,201	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
0	0	0	0	0	0	0	0
<u>40,201</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
227	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>87,164</u>	<u>5,765</u>	<u>1,000</u>	<u>173,580</u>	<u>8,476</u>	<u>84,329</u>	<u>21,223</u>	<u>23,001</u>
<u>87,391</u>	<u>5,765</u>	<u>1,000</u>	<u>173,580</u>	<u>8,476</u>	<u>84,329</u>	<u>21,223</u>	<u>23,001</u>
<u>\$127,592</u>	<u>\$5,765</u>	<u>\$1,000</u>	<u>\$173,580</u>	<u>\$8,476</u>	<u>\$84,329</u>	<u>\$21,223</u>	<u>\$23,001</u>

continued

City of Chillicothe, Ohio

Combining Balance Sheet
All Special Revenue Funds

December 31, 2000

	<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	\$111,268	\$629,405	\$1,706	\$15,997	\$1,817,696
Cash in Segregated Accounts	0	0	0	0	3,767
Taxes Receivable	0	66,249	123,207	123,207	355,592
Due from Other Funds	0	0	0	0	893
Due from Other Governments	0	0	277	277	53,619
Materials and Supplies Inventory	0	2,666	0	0	10,144
Prepaid Items	230	4,464	0	0	10,741
	<u>111,498</u>	<u>702,784</u>	<u>125,190</u>	<u>139,481</u>	<u>2,252,452</u>
Total Assets					
Liabilities					

Accounts Payable	654	6,494	0	0	56,044
Contracts Payable	0	0	0	0	6,376
Accrued Wages and Benefits	3,694	24,861	0	0	62,189
Compensated Absences Payable	0	1,649	0	0	30,118
Due to Other Funds	1	17,199	0	0	30,134
Deferred Revenue	0	0	123,207	123,207	246,414
Claims and Judgments Payable	2,112	12,216	0	0	37,488
	<u>6,461</u>	<u>62,419</u>	<u>123,207</u>	<u>123,207</u>	<u>468,763</u>
Total Liabilities					
Fund Equity					

Fund Balance:					
Reserved for Encumbrances	16,600	155,432	0	0	288,052
Reserved for Inventory	0	2,666	0	0	10,144
Unreserved:					
Undesignated	88,437	482,267	1,983	16,274	1,485,493
	<u>105,037</u>	<u>640,365</u>	<u>1,983</u>	<u>16,274</u>	<u>1,783,689</u>
Total Fund Equity					
Total Liabilities and Fund Equity	<u>\$111,498</u>	<u>\$702,784</u>	<u>\$125,190</u>	<u>\$139,481</u>	<u>\$2,252,452</u>

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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, 2000

	Police DARE	Street Construction Maintenance & Repair	State Highway	Parks & Recreation	HUD	State Grants
Revenues:						
Local Taxes	\$0	\$0	\$0	\$397,621	\$0	\$0
Charges for Services	0	0	0	500	0	0
Fines, Licenses and Permits	0	0	0	28,270	0	0
Intergovernmental	0	661,355	53,624	0	484,495	74,100
Investment Earnings	0	0	0	0	527	277
Other	0	12,956	0	21,573	1,965	1,150
Total Revenue	0	674,311	53,624	447,964	486,987	75,527
Expenditures:						
Current:						
General Government	0	0	0	0	0	0
Security of Persons and Property	0	0	0	0	0	0
Transportation	0	1,489,326	141,563	0	0	0
Community Environment	0	0	0	0	510,022	36,477
Leisure Time Activities	0	0	0	595,927	0	0
Debt Service:						
Principal Retirement	0	0	0	2,287	0	0
Interest and Fiscal Charges	0	0	0	587	0	0
Total Expenditures	0	1,489,326	141,563	598,801	510,022	36,477
Excess of Revenues Over (Under) Expenditures	0	(815,015)	(87,939)	(150,837)	(23,035)	39,050
Other Financing Sources (Uses):						
Sale of Fixed Assets	0	0	0	429	0	0
Operating Transfers - In	0	870,000	90,000	150,000	0	0
Operating Transfers - Out	(14)	0	0	(12,134)	0	(31,000)
Total Other Sources (Uses)	(14)	870,000	90,000	138,295	0	(31,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(14)	54,985	2,061	(12,542)	(23,035)	8,050
Fund Balances (Deficit) at Beginning of Year	14	318,802	17,815	118,000	105,603	24,320
Increase (Decrease) in Reserve for Inventory	0	1,206	0	0	0	0
Fund Balances (Deficits) at End of Year	\$0	\$374,993	\$19,876	\$105,458	\$82,568	\$32,370

<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	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	13,215	19,853	3,680	3,788
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,215</u>	<u>19,853</u>	<u>3,680</u>	<u>3,788</u>
0	0	0	274,948	0	0	0	0
0	0	0	0	10,684	3,000	0	694
0	0	0	0	0	0	0	0
55,070	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>55,070</u>	<u>0</u>	<u>0</u>	<u>274,948</u>	<u>10,684</u>	<u>3,000</u>	<u>0</u>	<u>694</u>
<u>(55,070)</u>	<u>0</u>	<u>0</u>	<u>(274,948)</u>	<u>2,531</u>	<u>16,853</u>	<u>3,680</u>	<u>3,094</u>
0	0	0	0	0	0	0	0
40,000	0	0	250,000	0	0	0	0
0	0	0	(450,000)	0	0	0	0
<u>40,000</u>	<u>0</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(15,070)	0	0	(474,948)	2,531	16,853	3,680	3,094
102,461	5,765	1,000	648,528	5,945	67,476	17,543	19,907
0	0	0	0	0	0	0	0
<u>\$87,391</u>	<u>\$5,765</u>	<u>\$1,000</u>	<u>\$173,580</u>	<u>\$8,476</u>	<u>\$84,329</u>	<u>\$21,223</u>	<u>\$23,001</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, 2000

	Parking	Bus Transit	Police Pension	Fire Pension	Totals
Revenues:					
Local Taxes	\$0	\$576,310	\$122,442	\$122,442	\$1,218,815
Charges for Services	19,977	83,226	0	0	103,703
Fines, Licenses and Permits	0	0	0	0	68,806
Intergovernmental	0	574,770	10,234	10,234	1,868,812
Investment Earnings	0	0	0	0	804
Other	873	168,654	0	0	207,171
	<u>20,850</u>	<u>1,402,960</u>	<u>132,676</u>	<u>132,676</u>	<u>3,468,111</u>
Total Revenue					
Expenditures:					
Current:					
General Government	0	0	0	0	274,948
Security of Persons and Property	0	0	441,330	535,891	991,599
Transportation	165,088	1,156,715	0	0	2,952,692
Community Environment	0	0	0	0	601,569
Leisure Time Activities	0	0	0	0	595,927
Debt Service:					
Principal Retirement	0	0	0	0	2,287
Interest and Fiscal Charges	0	0	0	0	587
	<u>165,088</u>	<u>1,156,715</u>	<u>441,330</u>	<u>535,891</u>	<u>5,419,609</u>
Total Expenditures					
Excess of Revenues Over (Under) Expenditures	<u>(144,238)</u>	<u>246,245</u>	<u>(308,654)</u>	<u>(403,215)</u>	<u>(1,951,498)</u>
Other Financing Sources (Uses):					
Sale of Fixed Assets	1	8,387	0	0	8,817
Operating Transfers - In	208,000	0	320,000	450,000	2,378,000
Operating Transfers - Out	<u>(275)</u>	<u>(15,251)</u>	<u>(10,000)</u>	<u>(31,000)</u>	<u>(549,674)</u>
	<u>207,726</u>	<u>(6,864)</u>	<u>310,000</u>	<u>419,000</u>	<u>1,837,143</u>
Total Other Sources (Uses)					
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	63,488	239,381	1,346	15,785	(114,355)
Fund Balances (Deficit) at Beginning of Year	41,549	401,335	637	489	1,897,189
Increase (Decrease) in Reserve for Inventory	<u>0</u>	<u>(351)</u>	<u>0</u>	<u>0</u>	<u>855</u>
Fund Balances (Deficits) at End of Year	<u>\$105,037</u>	<u>\$640,365</u>	<u>\$1,983</u>	<u>\$16,274</u>	<u>\$1,783,689</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing Sources (Uses):			
Operating Transfers - Out	(14)	(14)	0
Total Other Sources (Uses)	(14)	(14)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(14)	(14)	0
Fund Balances (Deficit) at Beginning of Year	14	14	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)
Street Construction Maintenance & Repair Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$600,000	\$660,212	\$60,212
Other	0	13,003	13,003
Total Revenue	600,000	673,215	73,215
Expenditures:			
Current:			
Transportation			
Street Maintenance & Repair			
Personal Services	599,664	581,948	17,716
Fringe Benefits	250,636	228,819	21,817
Travel Transportation	100	74	26
Materials and Supplies	198,966	153,895	45,071
Contractual Services	12,250	1,793	10,457
Capital Outlay	1,599,084	930,752	668,332
Other	11,110	10,890	220
Total Transportation	2,671,810	1,908,171	763,639
Total Expenditures	2,671,810	1,908,171	763,639
Excess of Revenues Over (Under) Expenditures	(2,071,810)	(1,234,956)	836,854
Other Financing Sources (Uses):			
Operating Transfers - In	870,000	870,000	0
Total Other Sources (Uses)	870,000	870,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,201,810)	(364,956)	836,854
Fund Balances (Deficit) at Beginning of Year	243,220	243,220	0
Prior Year Encumbrances Appropriated	484,730	484,730	0
Fund Balances (Deficit) at End of Year	(\$473,860)	\$362,994	\$836,854

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$46,000	\$53,531	\$7,531
Total Revenue	46,000	53,531	7,531
Expenditures:			
Current:			
Transportation			
State Highway Maintenance & Repair			
Personal Services	108,331	102,888	5,443
Fringe Benefits	41,569	38,891	2,678
Total Transportation	149,900	141,779	8,121
Total Expenditures	149,900	141,779	8,121
Excess of Revenues Over (Under) Expenditures	(103,900)	(88,248)	15,652
Other Financing Sources (Uses):			
Operating Transfers - In	90,000	90,000	0
Total Other Sources (Uses)	90,000	90,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(13,900)	1,752	15,652
Fund Balances (Deficit) at Beginning of Year	20,218	20,218	0
Fund Balances (Deficit) at End of Year	\$6,318	\$21,970	\$15,652

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$409,000	\$412,920	\$3,920
Charges for Services	400	500	100
Fines, Licenses and Permits	25,000	28,270	3,270
Other	20,964	21,573	609
Total Revenue	455,364	463,263	7,899
Expenditures:			
Current:			
Leisure Time Activities			
Parks and Recreation			
Personal Services	358,793	339,577	19,216
Fringe Benefits	143,802	119,255	24,547
Travel Transportation	700	239	461
Materials and Supplies	134,278	112,928	21,350
Contractual Services	5,512	3,453	2,059
Capital Outlay	5,120	5,026	94
Other	23,008	17,592	5,416
Total Leisure Time Activities	671,213	598,070	73,143
Total Expenditures	671,213	598,070	73,143
Excess of Revenues Over (Under) Expenditures	(215,849)	(134,807)	81,042
Other Financing Sources (Uses):			
Sale of Fixed Assets	429	429	0
Operating Transfers - In	150,000	150,000	0
Operating Transfers - Out	(12,144)	(12,143)	1
Total Other Sources (Uses)	138,285	138,286	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(77,564)	3,479	81,043
Fund Balances (Deficit) at Beginning of Year	88,360	88,360	0
Prior Year Encumbrances Appropriated	510	510	0
Fund Balances (Deficit) at End of Year	\$11,306	\$92,349	\$81,043

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$950,344	\$517,739	(\$432,605)
Other	5,000	1,965	(3,035)
Total Revenue	955,344	519,704	(435,640)
Expenditures:			
Current:			
Community Environment			
Rehabilitation & Development			
Materials and Supplies	881,592	562,171	319,421
Contractual Services	159,252	39,252	120,000
Total Community Environment	1,040,844	601,423	439,421
Total Expenditures	1,040,844	601,423	439,421
Excess of Revenues Over (Under) Expenditures	(85,500)	(81,719)	3,781
Fund Balances (Deficit) at Beginning of Year	50,987	50,987	0
Prior Year Encumbrances Appropriated	18,031	18,031	0
Fund Balances (Deficit) at End of Year	(\$16,482)	(\$12,701)	\$3,781

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$57,503	\$74,100	\$16,597
Investment Earnings	0	277	277
Other	0	1,150	1,150
Total Revenue	57,503	75,527	18,024
Expenditures:			
Current:			
Community Environment			
State Grants			
Capital Outlay	47,593	40,172	7,421
Total Community Environment	47,593	40,172	7,421
Total Expenditures	47,593	40,172	7,421
Excess of Revenues Over (Under) Expenditures	9,910	35,355	25,445
Other Financing Sources (Uses):			
Operating Transfers-Out	(31,000)	(31,000)	0
Total Other Sources (Uses)	(31,000)	(31,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(21,090)	4,355	25,445
Fund Balances (Deficit) at Beginning of Year	24,320	24,320	0
Prior Year Encumbrances Appropriated	6,265	6,265	0
Fund Balances (Deficit) at End of Year	\$9,495	\$34,940	\$25,445

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Current:			
Community Environment			
Floodwall Maintenance			
Materials and Supplies	15,150	13,554	1,596
Contractual Services	500	190	310
Capital Outlay	62,500	41,950	20,550
Other	750	119	631
Total Community Environment	78,900	55,813	23,087
Total Expenditures	78,900	55,813	23,087
Excess of Revenues Over (Under) Expenditures	(78,900)	(55,813)	23,087
Other Financing Sources (Uses):			
Operating Transfers - In	40,000	40,000	0
Total Other Sources (Uses)	40,000	40,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(38,900)	(15,813)	23,087
Fund Balances (Deficit) at Beginning of Year	102,891	102,891	0
Fund Balances (Deficit) at End of Year	\$63,991	\$87,078	\$23,087

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other Revenue	0	0	0
Total Revenue	0	0	0
Expenditures:			
Total Basic Utility Services	0	0	0
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	5,765	5,765	0
Fund Balances (Deficit) at End of Year	\$5,765	\$5,765	\$0

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, 2000

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

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$450,000	\$0	(\$450,000)
Total Revenue	450,000	0	(450,000)
Expenditures:			
Current:			
General Government			
Unallocated & Refunded Income Tax			
Other	290,000	274,948	15,052
Total General Government	290,000	274,948	15,052
Total Expenditures	290,000	274,948	15,052
Excess of Revenues Over (Under) Expenditures	160,000	(274,948)	(434,948)
Other Financing Sources (Uses):			
Operating Transfers - In	250,000	250,000	0
Operating Transfers - Out	(450,000)	(450,000)	0
Total Other Sources (Uses)	(200,000)	(200,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(40,000)	(474,948)	(434,948)
Fund Balances (Deficit) at Beginning of Year	648,528	648,528	0
Fund Balances (Deficit) at End of Year	\$608,528	\$173,580	(\$434,948)

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, 2000

	Revised Budget	Actual	Variance Favorable (UnFavorable)
Revenues:			
Fines, Licenses and Permits	\$7,000	\$13,215	\$6,215
Total Revenue	7,000	13,215	6,215
Expenditures:			
Current:			
Security of Persons and Property Enforcement & Education Other	12,184	10,684	1,500
Total Security of Persons and Property	12,184	10,684	1,500
Total Expenditures	12,184	10,684	1,500
Excess of Revenues Over (Under) Expenditures	(5,184)	2,531	7,715
Fund Balances (Deficit) at Beginning of Year	5,945	5,945	0
Fund Balances (Deficit) at End of Year	\$761	\$8,476	\$7,715

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$10,000	\$19,708	\$9,708
Total Revenue	10,000	19,708	9,708
Expenditures:			
Current:			
Security of Persons and Property			
Alcohol Treatment			
Contractual Services	12,500	3,000	9,500
Total Security of Persons and Property	12,500	3,000	9,500
Total Expenditures	12,500	3,000	9,500
Excess of Revenues Over (Under) Expenditures	(2,500)	16,708	19,208
Fund Balances (Deficit) at Beginning of Year	66,911	66,911	0
Fund Balances (Deficit) at End of Year	\$64,411	\$83,619	\$19,208

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, 2000

	Revised Budget	Actual
Revenues:		
Fines, Licenses and Permits	\$3,000	\$3,572
Total Revenue	3,000	3,572
Expenditures:		
Current:		
Security of Persons and Property Enforcement & Education Other	10,000	0
Total Security of Persons and Property	10,000	0
Total Expenditures	10,000	0
Excess of Revenues Over (Under) Expenditures	(7,000)	3,572
Fund Balances (Deficit) at Beginning of Year	17,468	17,468
Fund Balances (Deficit) at End of Year	\$10,468	\$21,040

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$3,000	\$3,833	\$833
Total Revenue	3,000	3,833	833
Expenditures:			
Current:			
Security of Persons and Property Enforcement & Education Other	10,000	694	9,306
Total Security of Persons and Property	10,000	694	9,306
Total Expenditures	10,000	694	9,306
Excess of Revenues Over (Under) Expenditures	(7,000)	3,139	10,139
Fund Balances (Deficit) at Beginning of Year	19,862	19,862	0
Fund Balances (Deficit) at End of Year	\$12,862	\$23,001	\$10,139

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$12,400	\$19,977	\$7,577
Other	0	873	873
Total Revenue	12,400	20,850	8,450
Expenditures:			
Current:			
Transportation			
Traffic Control & Parking Facility			
Personal Services	114,260	104,476	9,784
Fringe Benefits	39,040	35,939	3,101
Materials and Supplies	25,080	17,826	7,254
Contractual Services	1,870	1,382	488
Capital Outlay	67,000	21,596	45,404
Other	1,050	673	377
Total Transportation	248,300	181,892	66,408
Total Expenditures	248,300	181,892	66,408
Excess of Revenues Over (Under) Expenditures	(235,900)	(161,042)	74,858
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	1	1
Operating Transfers - In	208,000	208,000	0
Operating Transfers - Out	(300)	(274)	26
Total Other Sources (Uses)	207,700	207,727	27
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(28,200)	46,685	74,885
Fund Balances (Deficit) at Beginning of Year	47,983	47,983	0
Fund Balances (Deficit) at End of Year	\$19,783	\$94,668	\$74,885

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$550,500	\$576,471	\$25,971
Charges for Services	64,000	83,226	19,226
Intergovernmental	665,000	574,770	(90,230)
Other	13,000	168,654	155,654
Total Revenue	1,292,500	1,403,121	110,621
Expenditures:			
Current:			
Transportation			
Bus Transit System			
Personal Services	642,700	592,451	50,249
Fringe Benefits	247,300	189,771	57,529
Travel Transportation	5,500	3,796	1,704
Materials and Supplies	128,820	108,998	19,822
Contractual Services	1,560	249	1,311
Capital Outlay	307,364	296,301	11,063
Other	120,132	117,909	2,223
Total Transportation	1,453,376	1,309,475	143,901
Total Expenditures	1,453,376	1,309,475	143,901
Excess of Revenues Over (Under) Expenditures	(160,876)	93,646	254,522
Other Financing Sources (Uses):			
Sale of Fixed Assets	0	8,387	8,387
Operating Transfers - Out	(15,610)	(15,261)	349
Total Other Sources (Uses)	(15,610)	(6,874)	8,736
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(176,486)	86,772	263,258
Fund Balances (Deficit) at Beginning of Year	386,712	386,712	0
Fund Balances (Deficit) at End of Year	\$210,226	\$473,484	\$263,258

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$120,364	\$122,165	\$1,801
Intergovernmental	11,000	10,234	(766)
Investment Earnings	500	0	(500)
Total Revenue	131,864	132,399	535
Expenditures:			
Current:			
Security of Persons and Property			
Police Pension & Disability			
Fringe Benefits	497,300	438,739	58,561
Other	2,700	2,591	109
Total Security of Persons & Property	500,000	441,330	58,670
Total Expenditures	500,000	441,330	58,670
Excess of Revenues Over (Under) Expenditures	(368,136)	(308,931)	59,205
Other Financing Sources (Uses):			
Operating Transfers - In	385,000	320,000	(65,000)
Operating Transfers - Out	(10,319)	(10,000)	319
Total Other Sources (Uses)	374,681	310,000	(64,681)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,545	1,069	(5,476)
Fund Balances (Deficit) at Beginning of Year	637	637	0
Fund Balances (Deficit) at End of Year	\$7,182	\$1,706	(\$5,476)

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$120,364	\$122,165	\$1,801
Charges for Services	500	0	(500)
Intergovernmental	11,000	10,234	(766)
Total Revenue	131,864	132,399	535
Expenditures:			
Current:			
Security of Persons and Property			
Fire Pension & Disability			
Fringe Benefits	617,300	533,300	84,000
Other	2,700	2,591	109
Total Security of Persons & Property	620,000	535,891	84,109
Total Expenditures	620,000	535,891	84,109
Excess of Revenues Over (Under) Expenditures	(488,136)	(403,492)	84,644
Other Financing Sources (Uses):			
Operating Transfers - In	525,000	450,000	(75,000)
Operating Transfers - Out	(32,011)	(31,000)	1,011
Total Other Sources (Uses)	492,989	419,000	(73,989)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,853	15,508	10,655
Fund Balances (Deficit) at Beginning of Year	488	488	0
Fund Balances (Deficit) at End of Year	\$5,341	\$15,996	\$10,655

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, and the Streetscape special assessment debt.

City of Chillicothe, Ohio

Balance Sheet
Debt Service Fund

December 31, 2000

	<u>Bond Retirement</u>
Assets	

Equity in Pooled Cash & Cash Equivalents	<u>\$92,536</u>
Total Assets	<u><u>92,536</u></u>
Liabilities	

Total Liabilities	<u>0</u>
Fund Equity	

Fund Balance:	
Unreserved:	
Undesignated	<u>92,536</u>
Total Fund Equity	<u>92,536</u>
Total Liabilities and Fund Equity	<u><u>\$92,536</u></u>

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

	<u>Bond Retirement</u>
Revenues:	
Investment Earnings	<u>\$10,265</u>
Total Revenues	<u>10,265</u>
Expenditures:	
Debt Service:	
Principal Retirement	400,000
Interest and Fiscal Charges	<u>207,354</u>
Total Expenditures	<u>607,354</u>
Excess of Revenues Over (Under) Expenditures	(597,089)
Other Financing Sources (Uses):	
Operating Transfers-In	<u>610,920</u>
Total Other Sources (Uses)	<u>610,920</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	13,831
Fund Balances (Deficit) at Beginning of Year	<u>78,705</u>
Fund Balances (Deficits) at End of Year	<u><u>\$92,536</u></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, 2000

	Revised Budget	Actual
Revenues:		
Investment Earnings	\$0	\$9,956
Total Revenue	0	9,956
Expenditures:		
Debt Service:		
Principal Retirement	420,000	400,000
Interest and Fiscal Charges	210,000	207,354
Total Debt Service	630,000	607,354
Total Expenditures	630,000	607,354
Excess of Revenues Over (Under) Expenditures	(630,000)	(597,398)
Other Financing Sources (Uses):		
Operating Transfers-In	630,000	610,920
Total Other Sources (Uses)	630,000	610,920
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	13,522
Fund Balances (Deficit) at Beginning of Year	77,990	77,990
Fund Balances (Deficit) at End of Year	\$77,990	\$91,512

CITY OF CHILLICOTHE

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.

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, 2000

	<u>Capital Improvement</u>	<u>Safety Levy Capital</u>	<u>Landfill Closure</u>
Assets			

Equity in Pooled Cash & Cash Equivalents	\$277,895	\$297,075	\$151,759
Receivables:			
Taxes	0	66,249	0
Accounts	0	940	0
Prepaid Items	0	1,062	0
Special Assessments	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 <u>277,895</u>	 <u>365,326</u>	 <u>151,759</u>
 Liabilities			

Accounts Payable	0	787	0
Contracts Payable	0	16,448	397
Due to Other Funds	0	17,184	0
Deferred Revenue	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
 Total Liabilities	 <u>0</u>	 <u>34,419</u>	 <u>397</u>
 Fund Equity			

Fund Balance:			
Reserved for Encumbrances	0	109,184	4,000
Unreserved:			
Undesignated	277,895	221,723	147,362
	<u>277,895</u>	<u>221,723</u>	<u>147,362</u>
 Total Fund Equity	 <u>277,895</u>	 <u>330,907</u>	 <u>151,362</u>
 Total Liabilities and Fund Equity	 <u>\$277,895</u>	 <u>\$365,326</u>	 <u>\$151,759</u>

Parks & Recreation Capital	Streetscape	Totals
\$152,923	\$22,391	\$902,043
23,319	0	89,568
0	0	940
0	0	1,062
0	13,004	13,004
<u>176,242</u>	<u>35,395</u>	<u>1,006,617</u>
6,266	0	7,053
0	0	16,845
4,296	0	21,480
0	13,004	13,004
<u>10,562</u>	<u>13,004</u>	<u>58,382</u>
111,265	0	224,449
<u>54,415</u>	<u>22,391</u>	<u>723,786</u>
<u>165,680</u>	<u>22,391</u>	<u>948,235</u>
<u>\$176,242</u>	<u>\$35,395</u>	<u>\$1,006,617</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, 2000

	<u>Capital Improvement</u>	<u>Safety Levy Capital</u>	<u>Landfill Closure</u>
Revenues:			
Local Taxes	\$0	\$576,310	\$0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Other	0	940	0
	<u>0</u>	<u>577,250</u>	<u>0</u>
Total Revenue			
	<u>0</u>	<u>577,250</u>	<u>0</u>
Expenditures:			
Capital Outlay	0	232,757	64,091
	<u>0</u>	<u>232,757</u>	<u>64,091</u>
Total Expenditures			
	<u>0</u>	<u>232,757</u>	<u>64,091</u>
Excess of Revenues Over (Under) Expenditures			
	<u>0</u>	<u>344,493</u>	<u>(64,091)</u>
Other Financing Sources (Uses):			
Operating Transfers - In	0	0	125,000
Operating Transfers - Out	0	(235,109)	0
	<u>0</u>	<u>(235,109)</u>	<u>125,000</u>
Total Other Sources (Uses)			
	<u>0</u>	<u>(235,109)</u>	<u>125,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses			
	0	109,384	60,909
Fund Balances (Deficit) at Beginning of Year			
	<u>277,895</u>	<u>221,523</u>	<u>90,453</u>
Fund Balances (Deficit) at End of Year			
	<u><u>\$277,895</u></u>	<u><u>\$330,907</u></u>	<u><u>\$151,362</u></u>

<u>Parks & Recreation Capital</u>	<u>Streetscape</u>	<u>Totals</u>
\$178,647	\$0	\$754,957
125,905	0	125,905
0	120,455	120,455
<u>24,868</u>	<u>0</u>	<u>25,808</u>
<u>329,420</u>	<u>120,455</u>	<u>1,027,125</u>
<u>294,547</u>	<u>10,924</u>	<u>602,319</u>
<u>294,547</u>	<u>10,924</u>	<u>602,319</u>
<u>34,873</u>	<u>109,531</u>	<u>424,806</u>
0	25,000	150,000
<u>(3,777)</u>	<u>(117,920)</u>	<u>(356,806)</u>
<u>(3,777)</u>	<u>(92,920)</u>	<u>(206,806)</u>
31,096	16,611	218,000
<u>134,584</u>	<u>5,780</u>	<u>730,235</u>
<u>\$165,680</u>	<u>\$22,391</u>	<u>\$948,235</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	\$0	\$0	\$0
Expenditures:			
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balances (Deficit) at Beginning of Year	277,895	277,895	0
Fund Balances (Deficit) at End of Year	\$277,895	\$277,895	\$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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$550,000	\$576,471	\$26,471
Total Revenue	550,000	576,471	26,471
Expenditures:			
Capital Outlay			
Capital Outlay	406,439	344,653	61,786
Other	2,650	2,650	0
Total Expenditures	409,089	347,303	61,786
Excess of Revenues Over (Under) Expenditures	140,911	229,168	88,257
Other Financing Sources (Uses):			
Operating Transfers - Out	(235,110)	(235,109)	1
Total Other Sources (Uses)	(235,110)	(235,109)	1
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(94,199)	(5,941)	88,258
Fund Balances (Deficit) at Beginning of Year	133,330	133,330	0
Prior Year Encumbrances Appropriated	43,267	43,267	0
Fund Balances (Deficit) at End of Year	\$82,398	\$170,656	\$88,258

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Total Revenue	0	0	0
Expenditures:			
Capital Outlay			
Capital Outlay	154,000	67,694	86,306
Total Capital Outlay	154,000	67,694	86,306
Total Expenditures	154,000	67,694	86,306
Excess of Revenues Over (Under) Expenditures	(154,000)	(67,694)	86,306
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	(29,000)	57,306	86,306
Fund Balances (Deficit) at Beginning of Year	90,453	90,453	0
Fund Balances (Deficit) at End of Year	\$61,453	\$147,759	\$86,306

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Local Taxes	\$155,000	\$163,511	\$8,511
Intergovernmental	161,082	125,905	(35,177)
Other	26,563	24,868	(1,695)
Total Revenue	342,645	314,284	(28,361)
Expenditures:			
Capital Outlay			
Materials and Supplies	3,000	0	3,000
Capital Outlay	431,316	396,028	35,288
Other	11,405	11,074	331
Total Capital Outlay	445,721	407,102	38,619
Total Expenditures	445,721	407,102	38,619
Excess of Revenues Over (Under) Expenditures	(103,076)	(92,818)	10,258
Other Financing Sources (Uses):			
Operating Transfers - Out	(28,780)	(3,777)	25,003
Total Other Sources (Uses)	(28,780)	(3,777)	25,003
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(131,856)	(96,595)	35,261
Fund Balances (Deficit) at Beginning of Year	116,205	116,205	0
Prior Year Encumbrances Appropriated	16,035	16,035	0
Fund Balances (Deficit) at End of Year	\$384	\$35,645	\$35,261

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$118,000	\$120,455	\$2,455
Total Revenue	118,000	120,455	2,455
Expenditures:			
Capital Outlay	25,800	10,548	15,252
Capital Outlay	500	376	124
Other			
Total Capital Outlay	26,300	10,924	15,376
Total Expenditures	26,300	10,924	15,376
Excess of Revenues Over (Under) Expenditures	91,700	109,531	17,831
Other Financing Sources (Uses):			
Operating Transfers - In	25,000	25,000	0
Operating Transfers - Out	(117,920)	(117,920)	0
Total Other Sources (Uses)	(92,920)	(92,920)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,220)	16,611	17,831
Fund Balances (Deficit) at Beginning of Year	5,056	5,056	0
Prior Year Encumbrances Appropriated	725	725	0
Fund Balances (Deficit) at End of Year	\$4,561	\$22,392	\$17,831

CITY OF CHILLICOTHE

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, 2000

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Assets			

Current Assets:			
Equity in Pooled Cash & Cash Equivalents	\$3,646,065	\$1,710,046	\$5,356,111
Receivables:			
Accounts	645,438	460,956	1,106,394
Special Assessments	537	1,848	2,385
Materials and Supplies			
Inventory	23,273	4,815	28,088
Prepaid Items	7,933	13,383	21,316
	<u>4,323,246</u>	<u>2,191,048</u>	<u>6,514,294</u>
Total Current Assets			
Restricted Assets:			
Equity in Pooled Cash & Cash Equivalents	1,317,060	3,605,673	4,922,733
Cash with Fiscal & Escrow Agents	<u>1,553,931</u>	<u>315,456</u>	<u>1,869,387</u>
	<u>2,870,991</u>	<u>3,921,129</u>	<u>6,792,120</u>
Total Restricted Assets			
Fixed Assets, (Net where applicable of Accumulated Depreciation)	<u>14,128,548</u>	<u>8,697,889</u>	<u>22,826,437</u>
Total Assets	<u><u>21,322,785</u></u>	<u><u>14,810,066</u></u>	<u><u>36,132,851</u></u>

continued

City of Chillicothe, Ohio

Combining Balance Sheet
All Enterprise Funds

December 31, 2000

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Liabilities			

Current Liabilities:			
Accounts Payable	30,722	24,593	55,315
Contracts Payable	11,349	0	11,349
Accrued Wages and Benefits	35,394	26,263	61,657
Compensated Absences Payable	400,748	310,208	710,956
Due to Other Funds	260	261	521
Due to Other Governments	33,522	28,569	62,091
Accrued Interest Payable	70,601	105,284	175,885
Notes Payable	500,000	3,450,000	3,950,000
Claims and Judgments Payable	20,663	13,874	34,537
Current Portion of OWDA Loans Payable	0	80,733	80,733
Current Portion of Revenue Bonds Payable	685,000	195,000	880,000
	<u>1,788,259</u>	<u>4,234,785</u>	<u>6,023,044</u>
Total Current Liabilities			
Long-Term Liabilities:			
OWDA Loans Payable (Net of Current Portion)	0	129,313	129,313
Revenue Bonds Payable (Net of Current Portion)	12,785,000	1,625,000	14,410,000
	<u>12,785,000</u>	<u>1,754,313</u>	<u>14,539,313</u>
Total Long-Term Liabilities			
	<u>14,573,259</u>	<u>5,989,098</u>	<u>20,562,357</u>
Total Liabilities			
Fund Equity			

Contributed Capital	1,753,862	239,301	1,993,163
Retained Earnings:			
Reserved for Restricted Assets	2,870,991	3,921,129	6,792,120
Unreserved	2,124,673	4,660,538	6,785,211
	<u>4,995,664</u>	<u>8,581,667</u>	<u>13,577,331</u>
Total Retained Earnings			
	<u>6,749,526</u>	<u>8,820,968</u>	<u>15,570,494</u>
Total Fund Equity			
	<u>\$21,322,785</u>	<u>\$14,810,066</u>	<u>\$36,132,851</u>
Total Liabilities and Fund Equity			

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues:			
Charges for Services	\$3,773,121	\$2,503,615	\$6,276,736
Other Operating Revenues	4,092	4,633	8,725
Total Operating Revenues	<u>3,777,213</u>	<u>2,508,248</u>	<u>6,285,461</u>
Operating Expenses:			
Personal Services	808,093	813,028	1,621,121
Fringe Benefits	425,185	275,907	701,092
Contractual Services	100,666	20,466	121,132
Materials and Supplies	525,911	314,407	840,318
Travel Transportation	57	77	134
Depreciation	288,374	307,229	595,603
Other Operating Expense	572,381	326,008	898,389
Total Operating Expenses	<u>2,720,667</u>	<u>2,057,122</u>	<u>4,777,789</u>
Operating Income (Loss)	<u>1,056,546</u>	<u>451,126</u>	<u>1,507,672</u>
Non-Operating Revenues (Expenses):			
Interest Income	189,883	18,072	207,955
Loss on Disposal of Fixed Assets	(2,310)	(6,897)	(9,207)
Interest and Fiscal Charges	(758,358)	(225,797)	(984,155)
Total Non-Operating Revenues (Expenses)	<u>(570,785)</u>	<u>(214,622)</u>	<u>(785,407)</u>
Income (Loss) Before Operating Transfers	<u>485,761</u>	<u>236,504</u>	<u>722,265</u>
Operating Transfers - In	0	30,341	30,341
Operating Transfers - Out	(3,390)	(3,002)	(6,392)
Net Income (Loss)	<u>482,371</u>	<u>263,843</u>	<u>746,214</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	29,318	0	29,318
Retained Earnings at Beginning of Year, As Restated	<u>4,483,975</u>	<u>8,317,824</u>	<u>12,801,799</u>
Retained Earnings at End of Year	<u>4,995,664</u>	<u>8,581,667</u>	<u>13,577,331</u>
Contributed Capital at End of Year	<u>1,753,862</u>	<u>239,301</u>	<u>1,993,163</u>
Total Fund Equity at End of Year	<u>\$6,749,526</u>	<u>\$8,820,968</u>	<u>\$15,570,494</u>

City of Chillicothe, Ohio
City of Chillicothe, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For The Year Ended December 31, 2000

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Cash Flows from Operating Activities:			
Cash Received from Customers	\$3,752,552	\$2,451,835	\$6,204,387
Cash From Other Receipts	12,367	24,659	37,026
Cash Payments to Employees	(1,084,649)	(1,115,700)	(2,200,349)
Cash Payments for Contractual Services	(107,857)	(27,156)	(135,013)
Cash Payments for Supplies & Materials	(537,876)	(315,576)	(853,452)
Cash Payments for Other Expenses	(573,859)	(325,440)	(899,299)
	<u>1,460,678</u>	<u>692,622</u>	<u>2,153,300</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-In from Other Funds	0	30,341	30,341
Transfers-Out to Other Funds	(3,406)	(3,016)	(6,422)
	<u>(3,406)</u>	<u>27,325</u>	<u>23,919</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds Received from Notes	500,000	3,450,000	3,950,000
Interest Paid on Bonds, Notes & Loans	(758,745)	(136,481)	(895,226)
Principal Paid on Bonds, Notes & Loans	(1,155,000)	(936,615)	(2,091,615)
Cash Paid to Acquire/Construct Capital Assets	(33,097)	(27,724)	(60,821)
Proceeds Received from Sale of Assets	0	1,613	1,613
Capital Contributed from Special Assessments	537	1,636	2,173
	<u>(1,446,305)</u>	<u>2,352,429</u>	<u>906,124</u>
Cash Flows from Investing Activities:			
Interest Received on Investments	189,883	18,072	207,955
	<u>189,883</u>	<u>18,072</u>	<u>207,955</u>
Net Increase(Decrease) in Cash and Cash Equivalents	200,850	3,090,448	3,291,298
Cash and Cash Equivalents at Beginning of Year	<u>6,316,206</u>	<u>2,540,727</u>	<u>8,856,933</u>
Cash and Cash Equivalents at End of Year	<u>\$6,517,056</u>	<u>\$5,631,175</u>	<u>\$12,148,231</u>

continued

City of Chillicothe, Ohio

Combining Statement of Cash Flows
All Enterprise Funds

For The Year Ended December 31, 2000

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Reconciliation of Operating Income to Net Cash From Operating Activities:			
Operating Income (Loss)	\$1,056,546	\$451,126	\$1,507,672
Adjustments to Reconcile Operating Income to Net Cash From Operating Activities:			
Depreciation	288,374	307,229	595,603
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(12,069)	(31,705)	(43,774)
(Increase) Decrease in Special Assessments Receivable	(225)	(49)	(274)
(Increase) Decrease in Material & Supply Inventory	(11,965)	(1,169)	(13,134)
(Increase) Decrease in Prepaid Items	(5,073)	(3,649)	(8,722)
Increase (Decrease) in Accounts Payable	(2,127)	(2,396)	(4,523)
Increase (Decrease) in Contracts Payable	(1,412)	0	(1,412)
Increase (Decrease) in Accrued Wages and Benefits	8,000	(8,862)	(862)
Increase (Decrease) in Compensated Absences	126,983	(9,603)	117,380
Increase (Decrease) in Due to Other Governments	5,465	(4,175)	1,290
Increase (Decrease) in Insurance Claims Payable	8,181	(4,125)	4,056
Net Cash From Operating Activities	<u>\$1,460,678</u>	<u>\$692,622</u>	<u>\$2,153,300</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$3,630,000	\$3,752,552	\$122,552
Investment Income	68,000	85,940	17,940
Other Operating Revenue	0	12,904	12,904
Total Revenue	3,698,000	3,851,396	153,396
Expenses:			
Current:			
Personal Services	876,571	800,093	76,478
Fringe Benefits	340,041	284,556	55,485
Travel Transportation	500	57	443
Contractual Services	319,978	227,406	92,572
Materials and Supplies	569,922	462,074	107,848
Other Operating Expenses	578,688	573,802	4,886
Capital Outlay	606,824	223,046	383,778
Debt Service:			
Principal Retirement	1,155,000	1,155,000	0
Interest and Fiscal Charges	758,845	758,745	100
Total Expenses	5,206,369	4,484,779	721,590
Excess of Revenues Over (Under) Expenses	(1,508,369)	(633,383)	874,986
Other Financing Sources (Uses):			
Proceeds of Notes	500,000	500,000	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	(78,604)	(3,406)	75,198
Total Other Sources (Uses)	421,396	496,594	75,198
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,086,973)	(136,789)	950,184
Fund Equity (Deficit) at Beginning of Year	6,188,630	6,188,630	0
Prior Year Encumbrances Appropriated	122,721	122,721	0
Fund Equity (Deficit) at End of Year	\$5,224,378	\$6,174,562	950,184

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$2,420,000	\$2,451,835	\$31,835
Investment Income	10,000	17,904	7,904
Other Operating Revenues	4,125	26,295	22,170
Total Revenue	2,434,125	2,496,034	61,909
Expenses:			
Current:			
Personal Services	842,694	821,890	20,804
Fringe Benefits	310,087	293,810	16,277
Travel Transportation	450	77	373
Contractual Services	68,079	41,297	26,782
Materials and Supplies	357,830	280,284	77,546
Other Operating Expenses	329,996	325,363	4,633
Capital Outlay	3,484,214	85,641	3,398,573
Debt Service:			
Principal Retirement	937,356	936,615	741
Interest and Fiscal Charges	136,481	136,481	0
Total Expenses	6,467,187	2,921,458	3,545,729
Excess of Revenues Over (Under) Expenses	(4,033,062)	(425,424)	3,607,638
Other Financing Sources (Uses):			
Proceeds of Notes	3,450,000	3,450,000	0
Sale of Fixed Assets	0	1,613	1,613
Operating Transfers - In	30,000	30,341	341
Operating Transfers - Out	(413,374)	(3,016)	410,358
Total Other Sources (Uses)	3,066,626	3,478,938	412,312
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(966,436)	3,053,514	4,019,950
Fund Equity (Deficit) at Beginning of Year	2,496,572	2,496,572	0
Prior Year Encumbrances Appropriated	43,169	43,169	0
Fund Equity (Deficit) at End of Year	\$1,573,305	\$5,593,255	\$4,019,950

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, 2000

	Expendable Trust		Nonexpendable Trust	All Agency Funds	Totals
	Patton Park Trust	Unclaimed Monies	Carlisle Hill Trust		
Assets					

Equity in Pooled Cash & Cash Equivalents	\$973	\$58,308	\$1,837	\$47,204	\$108,322
Cash and Cash Equivalents in Segregated Accounts	0	0	0	332,640	332,640
Investments in City Treasury	0	0	1,000	0	1,000
Total Assets	973	58,308	2,837	379,844	441,962
Liabilities					

Due to Other Funds	0	0	0	80,652	80,652
Due to Other Governments	0	0	0	53,235	53,235
Undistributed Monies	0	0	0	197,956	197,956
Deposits Held and Due to Others	0	58,308	0	48,001	106,309
Total Liabilities	0	58,308	0	379,844	438,152
Fund Equity					

Fund Balance:					
Unreserved:					
Undesignated	973	0	2,837	0	3,810
Total Fund Equity	973	0	2,837	0	3,810
Total Liabilities and Fund Equity	\$973	\$58,308	\$2,837	\$379,844	\$441,962

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

	<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><u>\$973</u></u>	<u><u>\$0</u></u>	<u><u>\$973</u></u>

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

	<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>2,777</u>
Fund Balance at End of Year	<u><u>\$2,837</u></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, 2000

	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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Other	\$16,500	\$15,017	(\$1,483)
Total Revenue	16,500	15,017	(1,483)
Expenditures:			
Current:			
General Government			
Unclaimed Monies			
Other	1,500	941	559
Total General Government	1,500	941	559
Total Expenditures	1,500	941	559
Excess of Revenues Over (Under) Expenditures	15,000	14,076	(924)
Other Financing Sources (Uses)			
Operating Transfers - Out	(15,000)	(7,478)	7,522
Total Other Sources (Uses)	(15,000)	(7,478)	7,522
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	0	6,598	6,598
Fund Balances (Deficit) at Beginning of Year	51,710	51,710	0
Fund Balances (Deficit) at End of Year	\$51,710	\$58,308	6,598

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, 2000

	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	2,777	2,777	0
Fund Equity (Deficit) at End of Year	\$1,137	\$2,837	\$1,700

City of Chillicothe, Ohio

Statement of Cash Flows
Nonexpendable Trust Fund

For The Year Ended December 31, 2000

	<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>1,777</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,837</u></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><u>\$0</u></u>

City of Chillicothe, Ohio
 City of Chillicothe, Ohio

Combining Statement of Changes in Assets & Liabilities
 All Agency Funds

For the Year Ended December 31, 2000

	<u>Balance 1/1/2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2000</u>
Court Agency				

Assets				

Cash and Cash Equivalents in Segregated Accounts	\$278,994	\$2,776,634	\$2,722,988	\$332,640
	<u>\$278,994</u>	<u>\$2,776,634</u>	<u>\$2,722,988</u>	<u>\$332,640</u>
Total Assets	<u>\$278,994</u>	<u>\$2,776,634</u>	<u>\$2,722,988</u>	<u>\$332,640</u>
Liabilities				

Due to Other Funds	\$77,903	\$1,155,955	\$1,153,206	\$80,652
Due to Other Governments	46,985	725,442	719,192	53,235
Undistributed Monies	153,439	526,466	481,949	197,956
Deposits Held and Due to Others	667	368,771	368,641	797
	<u>\$278,994</u>	<u>\$2,776,634</u>	<u>\$2,722,988</u>	<u>\$332,640</u>
Total Liabilities	<u>\$278,994</u>	<u>\$2,776,634</u>	<u>\$2,722,988</u>	<u>\$332,640</u>

continued

City of Chillicothe, Ohio

Combining Statement of Changes in Assets & Liabilities
All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/2000	Additions	Reductions	Balance 12/31/2000
Deposits Agency				

Assets				

Equity in Pooled Cash and Cash Equivalents	\$36,311	\$13,751	\$2,858	\$47,204
	<u>\$36,311</u>	<u>\$13,751</u>	<u>\$2,858</u>	<u>\$47,204</u>
Total Assets	<u><u>\$36,311</u></u>	<u><u>\$13,751</u></u>	<u><u>\$2,858</u></u>	<u><u>\$47,204</u></u>
Liabilities				

Deposits Held and Due to Others	\$36,311	\$13,751	\$2,858	\$47,204
	<u>\$36,311</u>	<u>\$13,751</u>	<u>\$2,858</u>	<u>\$47,204</u>
Total Liabilities	<u><u>\$36,311</u></u>	<u><u>\$13,751</u></u>	<u><u>\$2,858</u></u>	<u><u>\$47,204</u></u>
All Agency Funds				

Assets				

Equity in Pooled Cash and Cash Equivalents	\$36,311	\$13,751	\$2,858	\$47,204
Cash and Cash Equivalents in Segregated Accounts	278,994	2,776,634	2,722,988	332,640
	<u>278,994</u>	<u>2,776,634</u>	<u>2,722,988</u>	<u>332,640</u>
Total Assets	<u><u>\$315,305</u></u>	<u><u>\$2,790,385</u></u>	<u><u>\$2,725,846</u></u>	<u><u>\$379,844</u></u>
Liabilities				

Due to Other Funds	\$77,903	\$1,155,955	\$1,153,206	\$80,652
Due to Other Governments	46,985	725,442	719,192	53,235
Undistributed Monies	153,439	526,466	481,949	197,956
Deposits Held and Due to Others	36,978	382,522	371,499	48,001
	<u>36,978</u>	<u>382,522</u>	<u>371,499</u>	<u>48,001</u>
Total Liabilities	<u><u>\$315,305</u></u>	<u><u>\$2,790,385</u></u>	<u><u>\$2,725,846</u></u>	<u><u>\$379,844</u></u>

CITY OF CHILLICOTHE

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, 2000

General Fixed Assets:

Land	\$6,242,689
Land Improvements	3,998,754
Buildings, Structures, and Improvements	13,239,806
Furniture, Fixtures and Equipment	<u>6,518,781</u>
Total General Fixed Assets	<u><u>\$30,000,030</u></u>

Investment in General Fixed Assets:

General Fund	17,719,388
Special Revenue Funds	<u>12,280,642</u>
Total Investment in General Fixed Assets	<u><u>\$30,000,030</u></u>

City of Chillicothe, Ohio

Schedule of General Fixed Assets
By Function and Activity

As of December 31, 2000

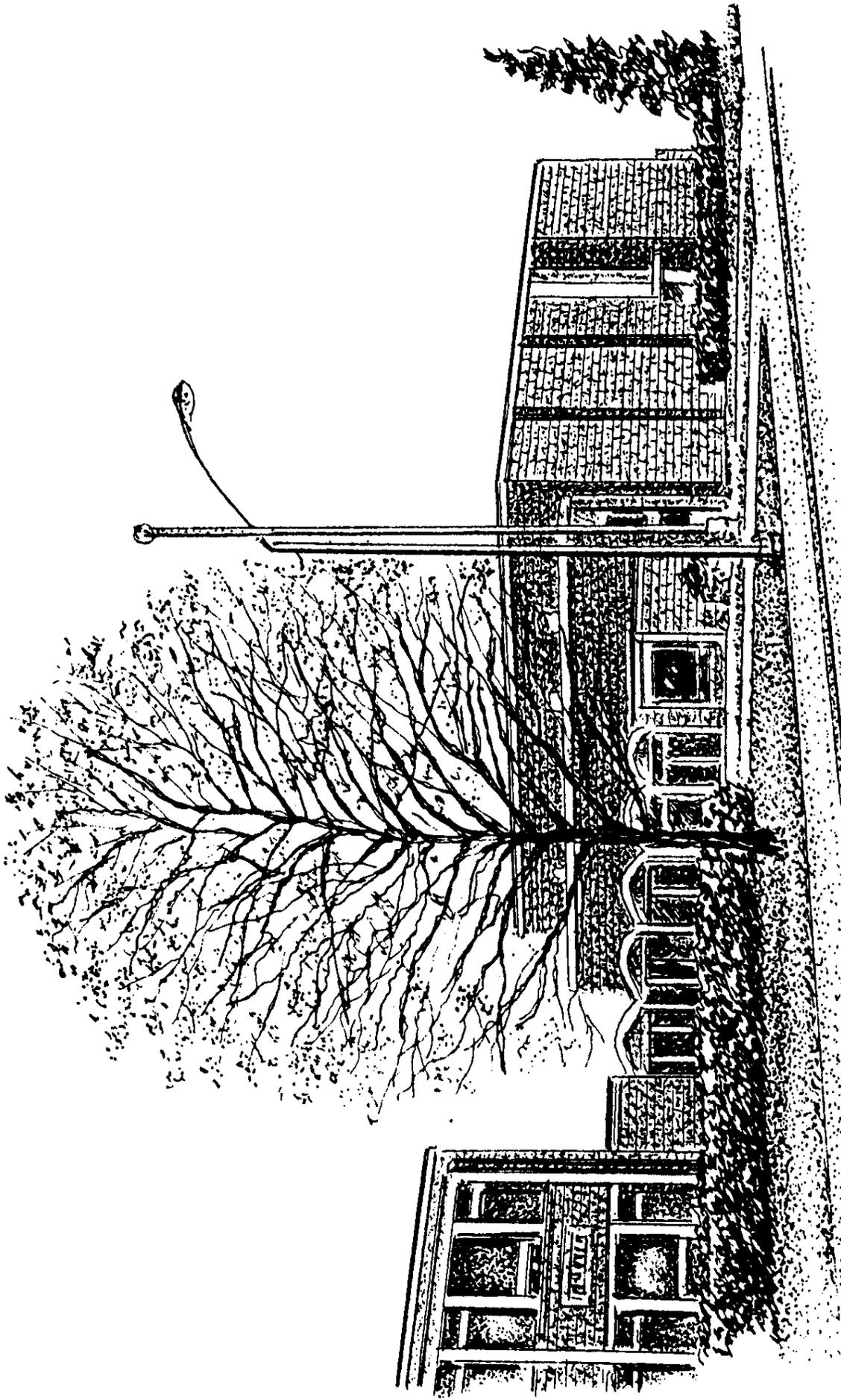
Function and Activity	Land	Land Improvements	Buildings, Structures & Improvements	Furniture, Fixtures, & Equipment	Total
General Government					
Mayor	\$176,892	\$5,382	\$981,492	\$120,018	\$1,283,784
Finance	0	0	8,299	235,695	243,994
Law Director	0	0	0	42,356	42,356
Engineering	0	0	0	305,449	305,449
Civil Service	0	0	0	17,759	17,759
Service Department	0	8,946	410,025	1,425,057	1,844,028
Municipal Court	0	0	124,700	293,557	418,257
Total General Government	176,892	14,328	1,524,516	2,439,891	4,155,627
Security of Persons & Property					
Police Department	149,139	97,029	1,766,019	872,893	2,885,080
Fire Department	2,696,203	21,685	1,515,843	1,959,124	6,192,855
Total Security of Persons & Property	2,845,342	118,714	3,281,862	2,832,017	9,077,935
Transportation					
Bus Transit	19,313	24,057	175,556	732,228	951,154
Streets & Sidewalks	1,769,722	0	0	0	1,769,722
State Highway	0	0	10,322	69,642	79,964
Total Transportation	1,789,035	24,057	185,878	801,870	2,800,840
Community Environment					
Floodwall	1,063,405	1,528	7,375,784	59,301	8,500,018
Total Community Environment	1,063,405	1,528	7,375,784	59,301	8,500,018
Leisure Time Activities					
Parks & Recreation	368,015	1,300,630	718,473	362,388	2,749,506
Swimming Pool	0	2,539,497	153,293	23,314	2,716,104
Total Leisure Time Activities	368,015	3,840,127	871,766	385,702	5,465,610
Total General Fixed Assets	\$6,242,689	\$3,998,754	\$13,239,806	\$6,518,781	\$30,000,030

City of Chillicothe, Ohio

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

For the Year Ended December 31, 2000

Function and Activity	Balance 1-1-2000	Additions	Deletions	Balance 12-31-2000
General Government				
Mayor	\$1,262,804	\$39,421	\$18,441	\$1,283,784
Finance	218,265	64,546	38,817	243,994
Law Director	40,193	2,163	0	42,356
Engineering	320,701	42,343	57,595	305,449
Civil Service	15,871	1,888	0	17,759
Service Department	1,699,081	273,761	128,814	1,844,028
Municipal Court	257,443	195,361	34,547	418,257
Total General Government	3,814,358	619,483	278,214	4,155,627
Security of Persons & Property				
Police Department	2,589,617	365,214	69,751	2,885,080
Fire Department	6,207,330	30,843	45,318	6,192,855
Total Security of Persons & Property	8,796,947	396,057	115,069	9,077,935
Transportation				
Bus Transit	1,059,725	126,474	235,045	951,154
Streets & Sidewalks	1,769,722	0	0	1,769,722
State Highway	69,534	11,399	969	79,964
Total Transportation	2,898,981	137,873	236,014	2,800,840
Community Environment				
Floodwall	8,500,018	0	0	8,500,018
Total Community Environment	8,500,018	0	0	8,500,018
Leisure Time Activities				
Parks & Recreation	2,447,493	334,006	31,993	2,749,506
Swimming Pool	2,709,136	14,646	7,678	2,716,104
Total Leisure Time Activities	5,156,629	348,652	39,671	5,465,610
Total General Fixed Assets	\$29,166,933	\$1,502,065	\$668,968	\$30,000,030



1963-

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

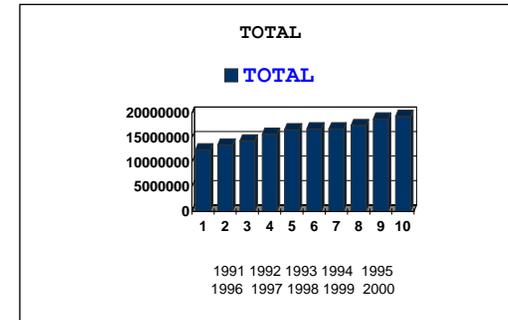
Table 1

	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Government	\$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	\$4,852,165
Security of Persons & Property	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	7,749,666
Transportation	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	3,144,877
Community Environment	679,767	1,040,980	598,519	1,202,829	860,274	1,002,976	835,453	397,983	296,156	601,779
Basic Utility Services	573,970	698,272	693,791	756,113	699,311	689,479	741,063	833,684	963,720	1,018,359
Leisure Time Activities	391,236	403,103	524,544	517,092	578,552	608,682	615,619	633,893	680,082	708,576
Capital Outlay	423,937	168,124	427,297	204,167	1,159,255	575,199	756,275	940,767	760,693	602,319
Debt Service	408,394	490,704	589,436	604,778	642,387	640,476	615,932	597,453	1,194,722	672,884
Total	\$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	\$19,350,625

Source: Chillicothe City Auditor

(1) 1991 - 2000 are reported on GAAP basis

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



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

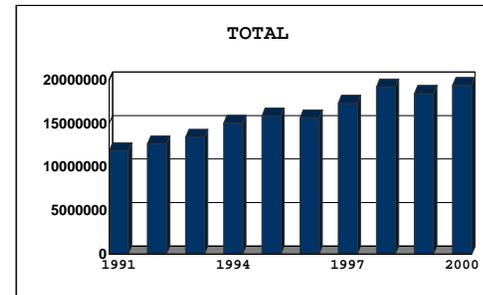
Table 2

YEAR		LOCAL TAXES	CHARGES FOR SERVICES	FINES, LICENSES & PERMITS	INTER-GOVERNMENTAL	SPECIAL ASSESSMENTS	INTEREST	OTHER	TOTAL
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
2000	(1)	10,683,702	1,646,356	1,503,614	3,808,469	123,662	948,055	674,489	19,388,347

Source: Chillicothe City Auditor

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

(1) 1991 - 2000 are reported on GAAP 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	RATIO OF TOTAL TAX COLLECTIONS TO CURRENT TAX LEVY	TOTAL OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO CURRENT TAX LEVY
1991	1,097,109	1,076,349	98.11%	74,850	1,151,199	104.93%	49,937	4.55%
1992	1,161,025	1,146,959	98.79%	21,126	1,168,085	100.61%	47,030	4.05%
1993	1,049,379	1,033,633	98.50%	39,227	1,072,860	102.24%	38,913	3.71%
1994	1,064,537	1,055,527	99.15%	22,686	1,078,213	101.28%	43,696	4.10%
1995	1,082,022	1,080,661	99.87%	21,026	1,101,687	101.82%	38,082	3.52%
1996	1,188,764	1,168,687	98.31%	17,251	1,185,938	99.76%	45,065	3.79%
1997	1,241,178	1,217,394	98.08%	21,514	1,238,908	99.82%	47,791	3.85%
1998	1,284,717	1,261,575	98.20%	27,607	1,289,182	100.35%	48,899	3.81%
1999	1,374,337	1,350,362	98.26%	20,201	1,370,563	99.73%	44,675	3.25%
2000	1,393,689	1,369,358	98.25%	25,636	1,394,994	100.09%	37,211	2.67%

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 TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	ASSESSED VALUE	EST. ACTUAL VALUE	(1) ASSESSED VALUE	(2) ESTIMATED ACTUAL VALUE	
1991	188,777,920	539,365,486	104,378,074	386,585,459	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%
2000	277,047,580	791,564,514	138,200,360	552,801,440	25,226,420	28,666,386	440,474,360	1,373,032,340	32.08%

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
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
2000	19,073	122,480	141,553	120,700	85.27%	20,853

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
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
2000	22,041	440,474,360	18,500,000	92,536	15,290,000	3,117,464	0.708%	141.44

(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, 2000

Table 7

<hr/>	
Total Of All City Debt Outstanding	\$22,660,046
Debt Exempt from Computation:	
Revenue Bonds Payable from Enterprise Fund Revenues	\$15,290,000
Notes Payable from Enterprise Fund Revenues	3,950,000
Loans Payable from Enterprise Fund Revenues	210,046
Total Exempt Debt	<u>19,450,046</u>
Net Indebtedness (Voted and Unvoted)	3,210,000
Less: Available funds in Debt Service Fund as of December 31, 2000	<u>92,536</u>
Total Net Indebtedness Subject to Direct Debt Limitation	<u>\$3,117,464</u>
Assessed Valuation of County (2000 collection year)	<u>\$440,474,360</u>
Direct Debt Limitation (10.5% of City Assessed Valuation)	\$46,249,808
Total Net Indebtedness Subject to 10.5% Debt Limitation	<u>3,117,464</u>
DIRECT DEBT MARGIN	<u><u>\$43,132,344</u></u>
Unvoted Debt Limitation (5.5% of City Assessed Valuation)	\$24,226,090
Total Net Indebtedness Subject to 5.5% Debt Limitation	<u>3,117,464</u>
UNVOTED DEBT MARGIN	<u><u>\$21,108,626</u></u>

Source: Chillicothe City Auditor

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

Table 8

YEAR	CITY OF CHILLICOTHE			ROSS COUNTY			CHILLICOTHE CITY SCHOOL DISTRICT				TOTAL
	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL CITY MILLAGE	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL COUNTY MILLAGE	OPERATING MILLAGE	DEBT SERVICE MILLAGE	TOTAL SCHOOL MILLAGE	OTHER	
1991	3.60	0.10	3.70	9.10	0.00	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	37.40	1.40	38.80	3.80	55.40
1993	3.20	0.00	3.20	9.40	0.00	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	37.70	0.70	38.40	3.80	54.80
1995	3.20	0.00	3.20	9.40	0.00	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	37.70	0.70	38.40	3.80	56.30
1997	3.20	0.00	3.20	9.40	0.00	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	37.70	0.20	37.90	3.80	54.30
1999	3.20	0.00	3.20	9.40	0.00	9.40	37.70	0.10	37.80	3.80	54.20
2000	3.20	0.00	3.20	9.40	0.00	9.40	37.70	0.40	37.74	3.80	54.14

Source: Ross County Auditor

CITY OF CHILLICOTHE
 COMPUTATION OF DIRECT AND OVERLAPPING
 NET GENERAL OBLIGATION BONDED DEBT
 DECEMBER 31, 2000

Table 9

POLITICAL SUBDIVISION	NET G.O. BONDED DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO CITY	AMOUNT APPLICABLE TO CITY
Direct			
----- City of Chillicothe	\$3,117,464	100.00%	\$3,117,464
Overlapping			
----- Ross County	10,651,398	47.97%	5,109,476
Chillicothe City Schools	1,802,500	94.30%	1,699,758
Union-Scioto Local Schools	1,090,000	6.56%	71,504
Scioto-Valley Local Schools	4,037,000	7.91%	319,327
Pickaway-Ross Vocational School	757,575	27.92%	211,515
Scioto Township	119,875	87.24%	104,579
Springfield Township	139,723	4.66%	6,511
Zane Trace Local School	4,402,420	1.17%	51,508
Sub-Total Overlapping Districts			<u>7,574,178</u>
Grand Total			<u>\$10,691,642</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
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%
2000	290,000	199,434	489,434	19,350,625	2.53%

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
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%
2000	22,041	12,529	37.2	4,230	5.7%	3.9%	4.0%

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

REAL PROPERTY VALUE (1)					NEW CONSTRUCTION (2)			
YEAR	COMMERCIAL/ INDUSTRIAL	AGRICULTURAL/ RESIDENTIAL	EXEMPTIONS	TOTAL	COMMERCIAL/ INDUSTRIAL CONSTRUCTION	AGRICULTURAL/ RESIDENTIAL CONSTRUCTION	TOTAL	(3) BANK DEPOSITS
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	126,838,342	909,558,856	7,365,457	5,895,829	13,261,286	90,807,000
2000	276,887,200	514,677,314	130,149,400	921,713,914	3,623,886	7,827,771	11,451,657	86,959,000

(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, 2000

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	\$26,008,970	\$97,935,070	\$123,944,040	28.14%
American Electric Power	Electric Utility	286,870	11,471,140	11,758,010	2.67%
Horizon Telecom, Inc.	Telephone/Communications	1,584,290	6,224,830	7,809,120	1.77%
PPG Industries, Inc.	Distribution Center	2,143,590	2,390,250	4,533,840	1.03%
Columbia Gas of Ohio	Gas Utility	18,670	4,018,710	4,037,380	0.92%
Developers Diversified Realty	Shopping Center	3,037,370	0	3,037,370	0.69%
Chillicothe Mall	Shopping Center	2,777,290	0	2,777,290	0.63%
BLC Corporation	Leasing Company	0	2,443,230	2,443,230	0.55%
Central Center LTD.	Shopping Center	2,353,090	8,650	2,361,740	0.54%
Real Estate Finance Trust	Shopping Center	<u>2,175,600</u>	<u>0</u>	<u>2,175,600</u>	<u>0.49%</u>
Total Top Ten Taxpayers		40,385,740	124,491,880	164,877,620	37.43%
All Others		<u>236,661,840</u>	<u>38,934,900</u>	<u>275,596,740</u>	<u>62.57%</u>
TOTAL		<u><u>\$277,047,580</u></u>	<u><u>\$163,426,780</u></u>	<u><u>\$440,474,360</u></u>	<u><u>100.00%</u></u>

Source: Ross County Auditor

CITY OF CHILlicoTHE
 ENTERPRISE REVENUE BOND COVERAGE
 DECEMBER 31, 2000

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	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
2000	3,967,096	2,432,293	1,534,803	655,000	738,845	1,393,845	1.10
<u>Sewer Fund Bond Coverage:</u>							
1991	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
2000	2,526,320	1,749,893	776,427	185,000	92,815	277,815	2.79

Source: Chillicothe City Auditor

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

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

	1991	1992	1993	1994	1995
BROUGHT FORWARD					
BAL-GENERAL FUND	1,959,623	2,144,848	1,927,712	1,446,508	1,810,374
TOTAL REVENUE	10,301,585	10,257,736	11,003,135	12,224,582	13,474,252
EXPENSES					
POLICE	2,483,723	2,653,561	2,862,932	2,908,376	3,152,311
FIRE	2,263,262	2,339,078	2,445,157	2,497,927	2,549,076
CIVIL DEFENSE	5,000	5,000	5,000	5,000	6,350
HUMANE OFFICER	7,730	8,441	8,389	8,470	8,601
CROSSING GUARDS	84,176	100,000	98,726	102,000	105,516
SWIMMING POOL	73,972	80,255	100,593	76,501	97,447
PLANNING	29	377	121	149	138
DESIGN AND REVIEW	135	16	613	232	9
REFUSE COLLECTION	301,260	373,114	338,021	404,656	331,967
REFUSE DISPOSAL	264,777	315,625	370,190	348,037	335,252
STREETS & SIDEWALKS	148,627	163,845	192,231	186,631	195,208
MAYOR	297,523	309,534	335,466	364,678	409,855
MAYOR SPECIAL PROGRAMS	3,286	16,533	13,696	12,534	34,117
ECONOMIC DEVELOPMENT	21,357	20,754	27,052	19,525	24,545
CITY COUNCIL	93,693	84,143	102,110	103,544	114,262
TREASURER	38,253	40,480	41,857	43,578	46,968
INCOME TAX	113,479	112,594	113,055	122,298	131,642
PUBLIC LANDS & BLDGS	146,569	206,223	185,229	153,788	144,214
LAW DIRECTOR	209,151	215,552	254,638	276,943	281,264
AUDITOR	281,679	289,428	294,719	303,916	331,833
MUNICIPAL COURT	768,331	731,650	797,381	828,795	957,411
CIVIL SERVICE	39,015	41,735	45,179	43,766	52,948
SERVICE ADMINISTRATION	73,934	112,672	112,301	123,518	127,072
SERVICE MECHANIC	37,751	44,000	46,436	60,809	39,076
ENGINEERING	398,536	439,725	562,987	460,169	429,041
RCI	8,168	7,711	6,622	10,373	7,196
CODE ENFORCEMENT	28,243	10,315	10,871	7,947	9,916
GENERAL FUND TRANSFERS	897,787	889,585	1,225,030	1,463,784	1,590,014
MISCELLANEOUS	289,531	349,278	414,529	486,899	637,075
SAFETY LEVY OTHER	0	0	0	0	152,184
SAFETY LEVY CAPITAL	344,205	424,387	252,490	337,435	531,035
LANDFILL CLOSURE	388,645	74,999	37,380	74,656	137,022
POLICE-DARE PROGRAM	4,534	3,464	6,226	7,433	0
MUNICIPAL COURT-BLDG FUND	0	0	0	0	0
MUNICIPAL COURT-COMPUTERS	0	10,800	177,110	16,347	191,096
TOTAL EXPENSES	10,116,361	10,474,872	11,484,338	11,860,716	13,161,662
GENERAL FUND BALANCE	2,144,848	1,927,712	1,446,508	1,810,374	2,122,965

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1996	1997	1998	1999	2000
BROUGHT FORWARD					
BAL-GENERAL FUND	2,122,965	1,345,229	1,601,735	2,719,324	3,180,954
TOTAL REVENUE	13,430,671	13,443,456	14,628,482	14,937,975	15,536,481
EXPENSES					
POLICE	3,373,095	3,237,519	3,506,078	3,524,319	3,889,302
FIRE	2,763,312	2,641,944	2,787,036	3,142,210	3,669,934
CIVIL DEFENSE	6,350	6,350	6,350	6,350	6,350
HUMANE OFFICER	9,181	8,335	13,259	8,416	8,446
CROSSING GUARDS	106,825	107,192	97,802	66,752	67,665
SWIMMING POOL	102,807	112,847	102,633	106,366	112,096
PLANNING	137	142	129	47	233
DESIGN AND REVIEW	47	82	24	2	12
REFUSE COLLECTION	345,106	384,502	490,024	631,922	616,872
REFUSE DISPOSAL	400,258	361,947	340,137	327,805	360,412
STREETS & SIDEWALKS	344,118	185,915	187,793	187,070	192,383
MAYOR	434,382	419,747	444,907	447,564	439,743
MAYOR SPECIAL PROGRAMS	10,749	8,530	25,060	23,663	26,750
ECONOMIC DEVELOPMENT	29,331	25,202	18,072	15,799	11,797
CITY COUNCIL	116,179	112,322	121,539	124,907	128,493
TREASURER	48,356	52,766	51,074	53,990	55,879
INCOME TAX	133,058	190,200	141,746	148,143	142,355
PUBLIC LANDS & BLDGS	151,956	171,457	233,544	207,425	157,898
LAW DIRECTOR	294,177	320,673	338,826	360,300	366,592
AUDITOR	344,110	389,689	352,391	368,883	386,202
MUNICIPAL COURT	988,252	1,057,556	1,095,544	1,171,271	1,235,190
CIVIL SERVICE	57,011	61,047	57,241	63,349	69,266
SERVICE ADMINISTRATION	126,988	139,679	137,473	163,669	179,385
SERVICE MECHANIC	41,843	39,254	48,568	44,307	44,580
ENGINEERING	431,104	440,914	432,986	456,001	519,879
RCI	7,731	7,926	9,466	9,237	12,306
CODE ENFORCEMENT	9,449	10,425	17,815	18,430	12,329
GENERAL FUND TRANSFERS	2,032,255	2,129,945	1,693,637	1,915,000	2,020,000
MISCELLANEOUS	492,328	534,547	646,919	698,831	584,354
SAFETY LEVY OTHER	0	0	0	0	0
SAFETY LEVY CAPITAL	331,766	0	0	0	0
LANDFILL CLOSURE	24,115	0	0	0	0
POLICE-DARE PROGRAM	0	0	0	0	0
MUNICIPAL COURT-BLDG FUND	0	0	0	798	133,089
MUNICIPAL COURT-COMPUTERS	102,637	28,297	112,818	183,519	121,806
TOTAL EXPENSES	13,659,014	13,186,951	13,510,893	14,476,344	15,571,596
GENERAL FUND BALANCE	1,894,622	1,601,735	2,719,324	3,180,954	3,145,839

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1991	1992	1993	1994	1995
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 BALANCE	0	0	0	0	0
 BROUGHT FORWARD BAL-STREET CONSTRUCTION	 191,514	 64,999	 40,943	 202,284	 130,346
TOTAL REVENUE	808,400	789,095	1,125,380	1,274,634	1,213,493
EXPENSES					
ST CONST-MAINTENANCE	901,769	784,188	926,224	1,273,671	1,164,361
ST CONST-SNOW REMOVAL	10,997	4,997	17,685	53,375	25,478
ST CONST-SIGNS & PAINT	19,339	23,966	20,131	19,525	19,621
ST CONST-TRANSFERS	2,809	0	0	0	11,000
TOTAL EXPENSES	934,914	813,151	964,039	1,346,571	1,220,460
STREET CONST BALANCE	64,999	40,943	202,284	130,346	123,380
 BROUGHT FORWARD BAL-STATE HIGHWAY	 96,060	 29,743	 63,239	 93,407	 13,382
TOTAL REVENUE	41,061	148,854	149,737	58,909	133,923
EXPENSES					
ST HIGH-SNOW REMOVAL	2,848	12,530	6,088	23,911	0
ST HIGH-SIGNS & PAINT	104,531	102,828	113,482	115,024	122,513
ST HIGH-TRANSFERS		0	0	0	0
TOTAL EXPENSES	107,379	115,358	119,570	138,934	122,513
STATE HIGHWAY BALANCE	29,743	63,239	93,407	13,382	24,791
 BROUGHT FORWARD BALANCE-PARKS	 19,557	 21,899	 10,872	 17,910	 21,236
TOTAL REVENUE	142,133	141,739	194,146	197,787	226,319
TOTAL EXPENSES	139,791	152,765	187,108	194,461	211,427
PARKS BALANCE	21,899	10,872	17,910	21,236	36,128

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BAL-POLICE DARE PROGRAM	0	14	14	14	14
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	14
POLICE-DARE BALANCE	0	14	14	14	0
 BROUGHT FORWARD BAL-STREET CONSTRUCTION	 123,380	 215,860	 272,237	 190,050	 727,949
TOTAL REVENUE	1,582,997	1,281,113	1,162,119	1,515,679	1,543,215
EXPENSES					
ST CONST-MAINTENANCE	1,386,402	1,181,994	1,144,838	922,820	1,824,178
ST CONST-SNOW REMOVAL	81,545	19,217	22,204	23,455	21,212
ST CONST-SIGNS & PAINT	22,569	23,524	77,264	31,506	39,228
ST CONST-TRANSFERS	0	0	0	0	0
TOTAL EXPENSES	1,490,516	1,224,736	1,244,306	977,780	1,884,618
STREET CONST BALANCE	215,860	272,237	190,050	727,949	386,546
 BROUGHT FORWARD BAL-STATE HIGHWAY	 24,791	 14,848	 31,544	 8,898	 20,218
TOTAL REVENUE	162,529	140,984	106,826	153,465	143,531
EXPENSES					
ST HIGH-SNOW REMOVAL	0	0	0	0	0
ST HIGH-SIGNS & PAINT	123,472	124,287	129,472	142,145	141,779
ST HIGH-TRANSFERS	49,000	0	0	0	0
TOTAL EXPENSES	172,472	124,287	129,472	142,145	141,779
STATE HIGHWAY BALANCE	14,848	31,544	8,898	20,218	21,970
 BROUGHT FORWARD BALANCE-PARKS	 36,128	 10,152	 44,627	 9,932	 38,351
TOTAL REVENUE	211,141	263,970	216,411	289,971	281,378
TOTAL EXPENSES	237,117	229,495	251,106	261,552	266,128
PARKS BALANCE	10,152	44,627	9,932	38,351	53,600

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	1991	1992	1993	1994	1995
BROUGHT FORWARD BALANCE-RECREATION	45,798	39,750	23,559	61,411	126,923
TOTAL REVENUE	166,522	151,790	264,597	333,190	297,251
TOTAL EXPENSES	172,569	167,981	226,745	267,678	281,370
RECREATION BALANCE	39,750	23,559	61,411	126,923	142,804
BROUGHT FORWARD BALANCE-HUD	49,019	8,824	1,016	3,703	41,648
TOTAL REVENUE	468,935	825,833	377,852	990,861	634,709
TOTAL EXPENSES	509,130	833,640	375,165	952,917	623,714
HUD BALANCE	8,824	1,016	3,703	41,648	52,642
BROUGHT FORWARD BALANCE STATE GRANT	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
STATE GRANT BALANCE	0	0	0	0	0
BROUGHT FORWARD BALANCE-FLOODWALL	48,336	53,932	57,491	54,795	95,148
TOTAL REVENUE	15,000	15,000	5,000	50,000	35,000
TOTAL EXPENSES	9,404	11,441	7,696	9,647	12,121
FLOODWALL BALANCE	53,932	57,491	54,795	95,148	118,027
BROUGHT FORWARD BALANCE-STREET RESTORATION	422	3,502	3,947	3,722	4,378
TOTAL REVENUE	5,360	3,173	930	2,126	6,993
TOTAL EXPENSES	2,280	2,728	1,155	1,470	4,765
STREET RESTOR BALANCE	3,502	3,947	3,722	4,378	6,606

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-RECREATION	142,804	41,357	99,602	9,956	50,519
TOTAL REVENUE	156,748	341,156	207,654	362,574	332,313
TOTAL EXPENSES	258,195	282,911	297,299	322,011	342,930
RECREATION BALANCE	41,357	99,602	9,956	50,519	39,903
 BROUGHT FORWARD BALANCE-HUD	 52,642	 21,150	 112,808	 93,963	 69,016
TOTAL REVENUE	690,147	609,436	313,809	202,385	519,704
TOTAL EXPENSES	721,640	517,777	332,654	227,332	509,918
HUD BALANCE	21,150	112,808	93,963	69,016	78,802
 BROUGHT FORWARD BALANCE STATE GRANT	 0	 0	 20,563	 18,046	 30,585
TOTAL REVENUE	0	50,563	48,046	92,079	75,527
TOTAL EXPENSES	0	30000	50,563	79,540	71,172
STATE GRANT BALANCE	0	20,563	18,046	30,585	34,940
 BROUGHT FORWARD BALANCE-FLOODWALL	 118,027	 95,851	 98,764	 98,320	 102,891
TOTAL REVENUE	40,752	10,000	18,500	16,000	40,000
TOTAL EXPENSES	62,928	7,086	18,945	11,429	15,813
FLOODWALL BALANCE	95,851	98,764	98,320	102,891	127,078
 BROUGHT FORWARD BALANCE-STREET RESTORATION	 6,606	 6,135	 6,735	 6,946	 6,946
TOTAL REVENUE	2,175	940	1,373	0	250
TOTAL EXPENSES	2,646	340	1,161	0	310
STREET RESTOR BALANCE	6,135	6,735	6,946	6,946	6,886

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	1991	1992	1993	1994	1995
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
BROUGHT FORWARD BALANCE-CABLEVISION	4,920	4,920	4,920	4,920	4,733
TOTAL REVENUE	0	0	0	0	580
TOTAL EXPENSES	0	0	0	187	4,110
CABLEVISION BALANCE	4,920	4,920	4,920	4,733	1,203
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
BROUGHT FORWARD BAL-LITTER	24,682	53,319	31,525	75,390	12,567
TOTAL REVENUE	173,834	181,936	248,905	179,026	241,559
EXPENSES					
LITTER	50,454	11,700	39,729	52,832	52,331
LITTER T SHIRT	31	267	58	172	7
LITTER KAB	564	8,920	0	0	0
RECYCLES PROGRAM	94,149	182,843	165,253	188,845	174,161
TOTAL EXPENSES	145,197	203,731	205,040	241,849	226,499
LITTER BALANCE	53,319	31,525	75,390	12,567	27,627

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-FEMA	0	0	0	0	0
TOTAL REVENUE	0	17,131	5,491	0	0
TOTAL EXPENSES	0	17,131	5,491	0	0
FEMA BALANCE	0	0	0	0	0
BROUGHT FORWARD BALANCE-CABLEVISION	1,203	873	543	1,863	5,765
TOTAL REVENUE	0	1,200	1,500	4,818	0
TOTAL EXPENSES	330	1,530	180	916	0
CABLEVISION BALANCE	873	543	1,863	5,765	5,765
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
BROUGHT FORWARD BAL-LITTER	27,627	42,498	34,123	0	0
TOTAL REVENUE	223,940	215,451	63,525	0	0
EXPENSES					
LITTER	46,323	45,436	10,255	0	0
LITTER T SHIRT	0	0	0	0	0
LITTER KAB	0	0	0	0	0
RECYCLES PROGRAM	162,747	178,389	87,393	0	0
TOTAL EXPENSES	209,070	223,826	97,648	0	0
LITTER BALANCE	42,498	34,123	0	0	0

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	1991	1992	1993	1994	1995
BROUGHT FORWARD BALANCE-UNALL INCOME TAX	115,090	15,090	263,882	329,440	429,434
TOTAL REVENUE	0	268,837	329,440	429,434	284,851
TOTAL EXPENSES	100,000	20,045	263,882	329,440	382,000
UNALL INCOME TAX BALANCE	15,090	263,882	329,440	429,434	332,285
 BROUGHT FORWARD BALANCE-INCOME TAX REF	 43,041	 51,680	 9,731	 52,416	 18,228
TOTAL REVENUE	150,000	125,000	175,000	150,000	150,000
TOTAL EXPENSES	141,360	166,950	132,315	184,188	142,661
INCOME TAX REF BALANCE	51,680	9,731	52,416	18,228	25,566
 BROUGHT FORWARD BAL-LAW ENFORCE TRUST FUND	 0	 5,025	 4,447	 447	 6,199
TOTAL REVENUE	20,025	1,072	0	9,524	5,097
TOTAL EXPENSES	15,000	1,650	4,000	3,772	1,628
LAW ENFORCE TRUST FUND BALANCE	5,025	4,447	447	6,199	9,668
 BROUGHT FORWARD BAL-INDIG DRIV ALCOHOL TREAT	 0	 9,261	 21,607	 22,307	 34,493
TOTAL REVENUE	9,420	19,764	11,107	21,481	20,933
TOTAL EXPENSES	159	7,418	10,408	9,294	14,021
INDIG DRIV ALCOHOL TREAT BALANCE	9,261	21,607	22,307	34,493	41,406

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-UNALL INCOME TAX	332,285	522,706	412,727	965,521	608,212
TOTAL REVENUE	490,420	400,021	952,794	542,691	0
TOTAL EXPENSES	300,000	510,000	400,000	900,000	450,000
UNALL INCOME TAX BALANCE	522,706	412,727	965,521	608,212	158,212
 BROUGHT FORWARD BALANCE-INCOME TAX REF	 25,566	 9,715	 15,038	 32,055	 40,316
TOTAL REVENUE	160,000	255,000	250,000	250,000	250,000
TOTAL EXPENSES	175,851	249,676	232,983	241,739	274,948
INCOME TAX REF BALANCE	9,715	15,038	32,055	40,316	15,368
 BROUGHT FORWARD BAL-LAW ENFORCE TRUST FUND	 9,668	 1,647	 0	 2,082	 5,945
TOTAL REVENUE	70	513	2,082	3,862	13,215
TOTAL EXPENSES	8,091	2,160	0	0	10,684
LAW ENFORCE TRUST FUND BALANCE	1,647	0	2,082	5,945	8,476
 BROUGHT FORWARD BAL-INDIG DRIV ALCOHOL TREAT	 41,406	 43,775	 48,510	 53,099	 66,911
TOTAL REVENUE	20,369	17,236	16,589	18,313	19,708
TOTAL EXPENSES	18,000	12,500	12,000	4,500	3,000
INDIG DRIV ALCOHOL TREAT BALANCE	43,775	48,510	53,099	66,911	83,619

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	1991	1992	1993	1994	1995
BROUGHT FORWARD BAL-OMVI EDUCA/ENFORCE	0	2,119	5,862	8,461	11,410
TOTAL REVENUE	2,119	3,743	2,599	2,949	2,292
TOTAL EXPENSES	0	0	0	0	0
OMVI EDUCA/ENFORCE BALANCE	2,119	5,862	8,461	11,410	13,702
BROUGHT FORWARD BAL-MANDATORY DRUG FINES	0	0	0	2,800	4,861
TOTAL REVENUE	0	0	2,800	2,061	2,306
TOTAL EXPENSES	0	0	0	0	0
MANDATORY DRUG FINES BALANCE	0	0	2,800	4,861	7,167
BROUGHT FORWARD BAL-TRAFFIC CONT-ON STREET	41,752	49,555	40,619	35,821	19,906
TOTAL REVENUE	177,993	120,031	123,900	115,527	125,485
EXPENSES					
TR CONT-ON ST-SIGNALS	139,675	94,276	93,576	94,384	99,696
TR CONT-ON ST-METERS	30,516	34,689	35,123	37,058	34,089
TR CONT-ON ST-TRANSFERS	0	0	0	0	0
TOTAL EXPENSES	170,190	128,966	128,699	131,442	133,785
TRAFFIC CONT-ON ST-BALANCE	49,555	40,619	35,821	19,906	11,607
BROUGHT FORWARD BAL-TRAFFIC CONT-OFF STREET	16,164	23,272	10,604	9,101	6,055
TOTAL REVENUE	7,108	7,332	7,497	5,955	5,282
TOTAL EXPENSES	0	20,000	9,000	9,000	0
TRAFFIC CONT-OFF-BALANCE	23,272	10,604	9,101	6,055	11,337

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BAL-OMVI EDUCA/ENFORCE	13,702	10,158	11,625	11,989	17,468
TOTAL REVENUE	2,220	4,382	3,677	5,479	3,572
TOTAL EXPENSES	5,764	2,915	3,314	0	0
OMVI EDUCA/ENFORCE BALANCE	10,158	11,625	11,989	17,468	21,040
BROUGHT FORWARD BAL-MANDATORY DRUG FINES	7,167	9,047	12,197	14,733	19,862
TOTAL REVENUE	1,880	3,151	2,965	5,129	3,833
TOTAL EXPENSES	0	0	429	0	694
MANDATORY DRUG FINES BALANCE	9,047	12,197	14,733	19,862	23,001
BROUGHT FORWARD BAL-TRAFFIC CONT-ON STREET	11,607	22,316	15,969	14,635	30,265
TOTAL REVENUE	147,470	134,041	142,412	176,076	225,675
EXPENSES					
TR CONT-ON ST-SIGNALS	103,217	105,785	107,531	122,763	122,811
TR CONT-ON ST-METERS	33,543	34,604	36,216	37,681	42,755
TR CONT-ON ST-TRANSFERS	0	0	0	0	0
TOTAL EXPENSES	136,761	140,389	143,746	160,445	165,566
TRAFFIC CONT-ON ST-BALANCE	22,316	15,969	14,635	30,265	90,374
BROUGHT FORWARD BAL-TRAFFIC CONT-OFF STREET	11,337	3	3,156	5,297	8,248
TOTAL REVENUE	3,666	3,153	2,140	2,951	2,015
TOTAL EXPENSES	15,000	0	0	0	0
TRAFFIC CONT-OFF-BALANCE	3	3,156	5,297	8,248	10,263

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	1991	1992	1993	1994	1995
BROUGHT FORWARD BALANCE-PARKING FACILITY	11,920	16,614	6,143	5,364	15,013
TOTAL REVENUE	4,694	4,529	4,221	9,649	3,347
TOTAL EXPENSES	0	15,000	5,000	0	0
PARKING FACILITY BALANCE	16,614	6,143	5,364	15,013	18,361
BROUGHT FORWARD BALANCE-BUS	971,465	906,580	793,148	684,781	558,128
TOTAL REVENUE	859,924	900,951	936,583	1,147,791	1,237,896
TOTAL EXPENSES	924,808	1,014,384	1,044,950	1,274,444	1,327,109
BUS BALANCE	906,580	793,148	684,781	558,128	468,915
BROUGHT FORWARD BAL-POLICE PENSION FUND	382	55,943	93,720	13,176	6,387
TOTAL REVENUE	348,729	350,147	251,300	337,322	364,025
TOTAL EXPENSES	293,167	312,370	331,845	344,111	367,365
POLICE PENSION FUND BAL	55,943	93,720	13,176	6,387	3,048
BROUGHT FORWARD BALANCE-FIRE PENSION FUND	0	56,506	81,690	1,274	6,658
TOTAL REVENUE	441,191	426,778	349,831	424,341	405,225
TOTAL EXPENSES	384,685	401,595	430,247	418,957	402,734
FIRE PENSION FUND BALANCE	56,506	81,690	1,274	6,658	9,149
BROUGHT FORWARD BAL-GENERAL OBLIGATION	159,190	173,606	157,837	0	0
TOTAL REVENUE	32,910	0	0	0	0
TOTAL EXPENSES	18,494	15,769	157,837	0	0
GENERAL OBLIGATION BAL	173,606	157,837	0	0	0

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-PARKING FACILITY	18,361	3,619	6,118	7,698	9,470
TOTAL REVENUE	2,258	2,499	1,580	1,772	1,160
TOTAL EXPENSES	17,000	0	0	0	0
PARKING FACILITY BALANCE	3,619	6,118	7,698	9,470	10,631
 BROUGHT FORWARD BALANCE-BUS	 468,915	 410,314	 143,234	 208,416	 386,713
TOTAL REVENUE	1,140,041	1,119,488	1,347,341	1,308,639	1,411,508
TOTAL EXPENSES	1,198,642	1,386,568	1,282,159	1,130,343	1,168,817
BUS BALANCE	410,314	143,234	208,416	386,713	629,404
 BROUGHT FORWARD BAL-POLICE PENSION FUND	 3,048	 28,023	 1,248	 1,073	 637
TOTAL REVENUE	412,309	367,179	421,585	562,571	452,399
TOTAL EXPENSES	387,334	393,953	421,760	563,007	451,330
POLICE PENSION FUND BAL	28,023	1,248	1,073	637	1,706
 BROUGHT FORWARD BALANCE-FIRE PENSION FUND	 9,149	 10,581	 3,224	 10,632	 489
TOTAL REVENUE	458,865	437,565	483,716	926,976	582,399
TOTAL EXPENSES	457,432	444,923	476,307	937,119	566,892
FIRE PENSION FUND BALANCE	10,581	3,224	10,632	489	15,996
 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 BAL	0	0	0	0	0

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BROUGHT FORWARD BAL-COUNCILMANIC	4,108	4,108	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	4,108	0	0	0
COUNCILMANIC BALANCE	4,108	0	0	0	0
BROUGHT FORWARD BAL-DEBT SERVICE RESERVE	0	0	84,632	34,442	23,723
TOTAL REVENUE	557,643	4,973,782	401,862	440,034	468,799
TOTAL EXPENSES	557,643	4,889,150	452,053	450,753	457,798
DEBT SERVICE RESERVE BAL	0	84,632	34,442	23,723	34,725
BROUGHT FORWARD BAL-CAPITAL IMPROVEMENT	260,954	63,479	56,479	53,057	53,057
TOTAL REVENUE	40,000	0	23,000	0	0
TOTAL EXPENSES	237,474	7,000	26,422	0	0
CAPITAL IMPROVEMENT BAL	63,479	56,479	53,057	53,057	53,057
BROUGHT FORWARD BAL-ISSUE II	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	596,912
TOTAL EXPENSES	0	0	0	0	550,461
ISSUE II BALANCE	0	0	0	0	46,451
BROUGHT FORWARD BAL-CAP PROJECT-ST IMP	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	2,000,000
TOTAL EXPENSES	0	0	0	0	203,030
CAP PROJECT-ST IMP BALANCE	0	0	0	0	1,796,970

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	1996	1997	1998	1999	2000
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
BROUGHT FORWARD BAL-DEBT SERVICE RESERVE	34,725	45,540	57,403	69,804	77,990
TOTAL REVENUE	464,183	582,890	575,581	582,216	620,876
TOTAL EXPENSES	453,368	571,028	563,180	574,030	607,354
DEBT SERVICE RESERVE BAL	45,540	57,403	69,804	77,990	91,512
BROUGHT FORWARD BAL-CAPITAL IMPROVEMENT	53,057	53,057	1	277,895	277,895
TOTAL REVENUE	0	1,944	277,894	0	0
TOTAL EXPENSES	0	55,000	0	0	0
CAPITAL IMPROVEMENT BAL	53,057	1	277,895	277,895	277,895
BROUGHT FORWARD BAL-ISSUE II	46,451	9,539	0	0	0
TOTAL REVENUE	198,140	0	0	127,227	0
TOTAL EXPENSES	235,051	9,539	0	127,227	0
ISSUE II BALANCE	9,539	0	0	0	0
BROUGHT FORWARD BAL-CAP PROJECT-ST IMP	1,796,970	1	1	0	0
TOTAL REVENUE	283,607	0	0	0	0
TOTAL EXPENSES	2,080,576	0	1	0	0
CAP PROJECT-ST IMP BALANCE	1	1	0	0	0

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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
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
BROUGHT FORWARD BAL-PARKS/REC CAPITAL	0	0	0	18,211	70,749
TOTAL REVENUE	0	0	118,140	116,636	159,353
TOTAL EXPENSES	0	0	99,929	64,097	215,333
PARKS/REC CAPITAL BALANCE	0	0	18,211	70,749	14,769
BROUGHT FORWARD BALANCE-STREETSCAPE	349,654	12,882	17,098	18,198	6,009
TOTAL REVENUE	112,735	122,433	136,233	119,474	123,894
TOTAL EXPENSES	449,508	118,216	135,133	131,664	119,794
STREETSCAPE BALANCE	12,882	17,098	18,198	6,009	10,108
BROUGHT FORWARD BAL-SPEC ASSESS BOND RETIRE	8,962	8,962	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	8,962	0	0	0
SPEC ASSESS BOND RETIRE BALANCE	8,962	0	0	0	0

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BAL-SAFETY LEVY CAPITAL	0	549,379	623,703	264,425	176,597
TOTAL REVENUE	0	518,114	541,952	578,109	576,471
TOTAL EXPENSES	0	443,790	901,230	665,937	455,993
SAFETY LEVY CAPITAL BALANCE	0	623,703	264,425	176,597	297,075
 BROUGHT FORWARD BAL-LANDFILL CLOSURE	 0	 0	 165,765	 37,247	 90,453
TOTAL REVENUE	0	405,001	0	125,000	125,000
TOTAL EXPENSES	0	239,236	128,518	71,794	63,694
LANDFILL CLOSURE BALANCE	0	165,765	37,247	90,453	151,760
 BROUGHT FORWARD BAL-PARKS/REC CAPITAL	 14,769	 28,958	 8,116	 187,476	 132,240
TOTAL REVENUE	431,499	184,886	454,904	128,388	314,284
TOTAL EXPENSES	417,310	205,728	275,545	183,624	293,601
PARKS/REC CAPITAL BALANCE	28,958	8,116	187,476	132,240	152,923
 BROUGHT FORWARD BALANCE-STREETSCAPE	 10,108	 12,364	 12,521	 7,760	 5,780
TOTAL REVENUE	122,440	120,579	113,721	119,496	145,456
TOTAL EXPENSES	120,184	120,422	118,482	121,476	128,844
STREETSCAPE BALANCE	12,364	12,521	7,760	5,780	22,392
 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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	1991	1992	1993	1994	1995
BAL-SPEC ASSESS IMP FUND	6,671	6,671	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	6,671	0	0	0
SPEC ASSESS IMP FUND BAL	6,671	0	0	0	0
 BROUGHT FORWARD BALANCE-WATER FUND	664,234	390,495	555,202	1,350,135	1,470,869
TOTAL REVENUE	2,824,434	3,396,569	3,658,159	3,414,308	3,640,340
EXPENSES					
WATER ADMINISTRATION	634,587	715,875	639,924	560,584	598,388
WATER SUPPLY & TREATMENT	793,515	933,224	842,116	1,031,416	873,783
WATER DISTRIBUTION	420,876	450,697	398,950	405,343	586,441
WATER TRANSFERS	1,249,195	1,132,067	982,235	1,296,231	1,318,259
TOTAL EXPENSES	3,098,173	3,231,862	2,863,226	3,293,574	3,376,871
WATER BALANCE	390,495	555,202	1,350,135	1,470,869	1,734,338
 BROUGHT FORWARD BAL-WATER CONST PROJECT #1	424,125	1,170,691	931,605	572,714	425,227
TOTAL REVENUE	1,085,344	407,487	528,220	0	0
TOTAL EXPENSES	338,778	646,573	887,111	147,487	346,856
WATER CONST PROJ #1 BAL	1,170,691	931,605	572,714	425,227	78,370
 BROUGHT FORWARD BAL-WATER CONST PROJECT #2	7,780,825	3,153,617	1,425,275	151,843	128,209
TOTAL REVENUE	456,749	145,209	143,692	88,797	97,216
TOTAL EXPENSES	5,083,957	1,873,550	1,417,124	112,431	25,841
WATER CONST PROJ #2 BAL	3,153,617	1,425,275	151,843	128,209	199,584

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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 BAL	0	0	0	0	0
BROUGHT FORWARD BALANCE-WATER FUND	1,734,338	2,290,443	2,678,610	2,557,882	2,478,855
TOTAL REVENUE	3,806,032	3,873,211	3,761,458	3,727,124	3,765,426
EXPENSES					
WATER ADMINISTRATION	658,567	940,095	1,005,161	805,455	745,428
WATER SUPPLY & TREATMENT	862,735	938,238	962,188	1,088,831	947,142
WATER DISTRIBUTION	420,203	453,557	570,863	601,806	558,837
WATER TRANSFERS	1,308,421	1,153,155	1,343,974	1,310,059	1,320,986
TOTAL EXPENSES	3,249,926	3,485,045	3,882,186	3,806,151	3,572,393
WATER BALANCE	2,290,443	2,678,610	2,557,882	2,478,855	2,671,889
BROUGHT FORWARD BAL-WATER CONST PROJECT #1	78,370	78,370	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	78,370	0	0	0
WATER CONST PROJ #1 BAL	78,370	0	0	0	0
BROUGHT FORWARD BAL-WATER CONST PROJECT #2	199,584	0	0	0	0
TOTAL REVENUE	7,575	0	0	0	0
TOTAL EXPENSES	207,158	0	0	0	0
WATER CONST PROJ #2 BAL	0	0	0	0	0

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BROUGHT FORWARD					
BAL-WATER CONST PROJECT #3	3,791,586	1,721,338	122,072	91,775	79,091
TOTAL REVENUE	207,858	36,808	87,324	56,000	0
TOTAL EXPENSES	2,278,106	1,636,074	117,621	68,684	79,091
WATER CONST PROJ #3 BAL	1,721,338	122,072	91,775	79,091	0
BROUGHT FORWARD					
BAL-WATER CONST PROJECT #4	0	0	0	63,577	0
TOTAL REVENUE	0	0	3,181,204	340	0
TOTAL EXPENSES	0	0	3,117,627	63,917	0
WATER CONST PROJ #4 BAL	0	0	63,577	0	0
BROUGHT FORWARD					
BAL-WATER DEBT SERVICE #2	937,475	937,475	937,475	0	0
TOTAL REVENUE	56,616	35,243	17,506	0	0
TOTAL EXPENSES	56,616	35,243	954,981	0	0
WATER DEBT SERVICE #2 BAL	937,475	937,475	0	0	0
BROUGHT FORWARD					
BAL-WATER DEBT SERVICE #3	382,720	382,721	382,720	0	0
TOTAL REVENUE	23,202	14,385	7,197	0	0
TOTAL EXPENSES	23,201	14,386	389,917	0	0
WATER DEBT SERVICE #3 BAL	382,721	382,720	0	0	0
BROUGHT FORWARD					
BAL-WATER DEBT SERVICE #4	0	0	0	1,405,527	1,402,704
TOTAL REVENUE	0	0	1,405,527	39,036	65,393
TOTAL EXPENSES	0	0	0	41,859	63,172
WATER DEBT SERVICE #4 BAL	0	0	1,405,527	1,402,704	1,404,925

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BROUGHT FORWARD BAL-WATER CONST PROJECT #3	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER CONST PROJ #3 BAL	0	0	0	0	0
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 BAL	0	0	0	0	0
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 BAL	0	0	0	0	0
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 BAL	0	0	0	0	0
BROUGHT FORWARD BAL-WATER DEBT SERVICE #4	1,404,925	1,532,952	1,394,125	1,391,029	1,391,029
TOTAL REVENUE	186,458	(104,454)	52,610	46,099	61,065
TOTAL EXPENSES	58,432	34,373	55,706	46,099	28,122
WATER DEBT SERVICE #4 BAL	1,532,952	1,394,125	1,391,029	1,391,029	1,423,972

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	1991	1992	1993	1994	1995
BROUGHT FORWARD BAL-WATER BOND FUND #2	74,522	135,141	122,286	0	0
TOTAL REVENUE	882,499	814,487	403,279	0	0
TOTAL EXPENSES	821,880	827,343	525,565	0	0
WATER BOND FUND #2 BAL	135,141	122,286	0	0	0
BROUGHT FORWARD BAL-WATER BOND FUND #3	48,884	61,834	53,455	0	0
TOTAL REVENUE	392,820	371,433	186,589	0	0
TOTAL EXPENSES	379,869	379,813	240,044	0	0
WATER BOND FUND #3 BAL	61,834	53,455	(0)	0	0
BROUGHT FORWARD BAL-WATER BOND FUND #4	0	0	0	118,444	145,883
TOTAL REVENUE	0	0	15,353,898	1,417,852	1,405,158
TOTAL EXPENSES	0	0	15,235,455	1,390,413	1,391,113
WATER BOND FUND #4 BAL	0	0	118,444	145,883	159,929
BROUGHT FORWARD BAL-WATER R&I FUND	1,316,660	1,316,660	1,317,060	1,317,060	1,317,060
TOTAL REVENUE	0	400	0	0	0
TOTAL EXPENSES	0	0	0	0	0
WATER R&I FUND BALANCE	1,316,660	1,317,060	1,317,060	1,317,060	1,317,060
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 BAL	500,000	500,000	500,000	500,000	500,000

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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 BAL	0	0	0	0	0
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 BAL	0	0	0	0	0
BROUGHT FORWARD BAL-WATER BOND FUND #4	159,929	154,372	138,389	167,669	150,021
TOTAL REVENUE	1,386,831	1,375,037	1,421,437	1,374,010	1,373,983
TOTAL EXPENSES	1,392,388	1,391,020	1,392,158	1,391,658	1,393,845
WATER BOND FUND #4 BAL	154,372	138,389	167,669	150,021	130,159
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
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 BAL	500,000	500,000	500,000	500,000	500,000

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	1991	1992	1993	1994	1995
TOTAL REVENUE WATER FUNDS	5,929,521	5,222,021	24,972,597	5,016,332	5,208,106
TOTAL EXPENSES WATER FUNDS	12,080,581	8,644,844	25,748,671	5,118,364	5,282,944
BALANCE ALL WATER FUNDS	9,769,973	6,347,149	5,571,075	5,469,044	5,394,206
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
BROUGHT FORWARD					
BALANCE-SEWER FUND	714,454	734,503	655,552	1,464,182	1,035,928
TOTAL REVENUE	1,776,712	1,806,596	2,782,457	2,296,006	2,295,179
EXPENSES					
SEWER ADMINISTRATION	439,176	512,238	522,120	660,959	590,109
SEWER SUPPLY & TREATMENT	717,827	747,592	847,121	1,289,938	1,063,925
SEWER COLLECTION	249,863	286,219	263,761	392,464	282,486
SEWER TRANSFERS	349,796	339,499	340,824	380,898	360,829
TOTAL EXPENSES	1,756,662	1,885,547	1,973,826	2,724,260	2,297,349
SEWER BALANCE	734,503	655,552	1,464,182	1,035,928	1,033,758
BROUGHT FORWARD					
BALANCE-SEWER DEBT SERVICE	301,852	300,000	300,000	300,685	283,809
TOTAL REVENUE	18,144	11,240	9,012	8,223	13,251
TOTAL EXPENSES	19,995	11,240	8,326	25,099	13,113
SEWER DEBT SERVICE BALANCE	300,000	300,000	300,685	283,809	283,947

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TOTAL REVENUE WATER FUNDS	5,386,896	5,143,795	5,235,506	5,147,232	5,200,474
TOTAL EXPENSES WATER FUNDS	4,907,904	4,988,808	5,330,050	5,243,907	4,994,360
BALANCE ALL WATER FUNDS	5,873,197	6,028,184	5,933,640	5,836,965	6,043,079
BROUGHT FORWARD BAL-RT 104 WATER/SEWER	0	0	0	498,798	474,043
TOTAL REVENUE	0	0	500,005	500,020	500,030
TOTAL EXPENSES	0	0	1,207	524,775	608,894
RT 104 WATER/SEWER BALANCE	0	0	498,798	474,043	365,179
BROUGHT FORWARD BALANCE-SEWER FUND	1,033,758	1,212,000	1,232,626	1,242,623	1,390,531
TOTAL REVENUE	2,345,831	2,416,143	2,475,459	3,168,076	2,955,959
EXPENSES					
SEWER ADMINISTRATION	636,527	756,705	770,607	1,521,103	1,219,626
SEWER SUPPLY & TREATMENT	884,895	1,032,762	990,543	931,682	946,320
SEWER COLLECTION	275,286	246,429	344,964	279,341	335,009
SEWER TRANSFERS	370,882	359,620	359,348	288,043	354,429
TOTAL EXPENSES	2,167,590	2,395,516	2,465,462	3,020,169	2,855,384
SEWER BALANCE	1,212,000	1,232,626	1,242,623	1,390,531	1,491,106
BROUGHT FORWARD BALANCE-SEWER DEBT SERVICE	283,947	284,841	290,627	311,596	311,596
TOTAL REVENUE	11,552	11,624	32,272	9,355	12,392
TOTAL EXPENSES	10,658	5,838	11,303	9,355	5,707
SEWER DEBT SERVICE BALANCE	284,841	290,627	311,596	311,596	318,281

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BROUGHT FORWARD BALANCE-SEWER PROJECT #1	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0
SEWER PROJECT #1 BALANCE	0	0	0	0	0
BROUGHT FORWARD BALANCE-SEWER BOND FUND	74,217	51,270	41,712	36,060	24,241
TOTAL REVENUE	272,276	285,186	288,065	3,165,083	283,010
TOTAL EXPENSES	295,223	294,744	293,717	3,176,902	282,915
SEWER BOND FUND BALANCE	51,270	41,712	36,060	24,241	24,336
BROUGHT FORWARD BALANCE-SEWER R&I FUND	125,000	185,000	251,271	311,271	371,271
TOTAL REVENUE	60,000	66,271	60,000	60,000	60,000
TOTAL EXPENSES	0	0	0	0	0
SEWER R&I FUND BALANCE	185,000	251,271	311,271	371,271	431,271
BROUGHT FORWARD BAL-SEWER SYSTEM RESERVE	898,035	805,900	713,796	621,706	519,834
TOTAL REVENUE	0	0	0	36,160	36,160
TOTAL EXPENSES	92,135	92,105	92,090	138,032	92,097
SEWER SYSTEM RESERVE BAL	805,900	713,796	621,706	519,834	463,897
TOTAL REVENUE SEWER FUNDS	2,127,131	2,169,293	3,139,533	5,565,472	2,687,601
TOTAL EXPENSES SEWER FUNDS	2,164,016	2,283,636	2,367,959	6,064,293	2,685,474
BALANCE ALL SEWER FUNDS	2,076,674	1,962,331	2,733,905	2,235,083	2,237,210

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BROUGHT FORWARD BALANCE-SEWER PROJECT #1	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	3,004,125
TOTAL EXPENSES	0	0	0	0	16,918
SEWER PROJECT #1 BALANCE	0	0	0	0	2,987,207
 BROUGHT FORWARD BALANCE-SEWER BOND FUND	 24,336	 31,304	 23,231	 4,573	 30,045
TOTAL REVENUE	289,843	274,275	262,740	305,307	273,626
TOTAL EXPENSES	282,875	282,348	281,398	279,835	277,815
SEWER BOND FUND BALANCE	31,304	23,231	4,573	30,045	25,856
 BROUGHT FORWARD BALANCE-SEWER R&I FUND	 431,271	 491,271	 551,271	 618,466	 618,466
TOTAL REVENUE	60,000	60,000	67,195	0	0
TOTAL EXPENSES	0	0	0	0	0
SEWER R&I FUND BALANCE	491,271	551,271	618,466	618,466	618,466
 BROUGHT FORWARD BAL-SEWER SYSTEM RESERVE	 463,897	 408,036	 352,174	 284,980	 217,785
TOTAL REVENUE	36,160	36,160	24,827	24,827	92,022
TOTAL EXPENSES	92,021	92,021	92,021	92,021	92,021
SEWER SYSTEM RESERVE BAL	408,036	352,174	284,980	217,785	217,786
 TOTAL REVENUE SEWER FUNDS	 2,743,386	 2,798,201	 2,862,492	 3,507,565	 6,338,124
TOTAL EXPENSES SEWER FUNDS	2,553,144	2,775,724	2,850,184	3,401,381	3,247,845
BALANCE ALL SEWER FUNDS	2,427,451	2,449,929	2,462,237	2,568,422	5,658,702

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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
BROUGHT FORWARD BALANCE-LIABILITY INSURANCE	145,800	163,008	133,112	0	0
TOTAL REVENUE	76,409	40,400	0	0	0
TOTAL EXPENSES	59,201	70,296	133,112	0	0
LIABILITY INSURANCE BALANCE	163,008	133,112	0	0	0
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
BROUGHT FORWARD BALANCE-UNCLAIMED MONIES	23,956	55,149	74,878	88,369	97,105
TOTAL REVENUE	31,193	19,911	13,523	8,766	12,240
TOTAL EXPENSES	0	183	32	29	55,296
UNCLAIMED MONIES BALANCE	55,149	74,878	88,369	97,105	54,049
BROUGHT FORWARD BALANCE-BOAT RAMP	13,334	101	101	0	0
TOTAL REVENUE	26,666	0	0	0	0
TOTAL EXPENSES	39,899	0	101	0	0
BOAT RAMP BALANCE	101	101	0	0	0

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	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-OWDA	341	341	341	341	341
TOTAL REVENUE	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	341
OWDA BALANCE	341	341	341	341	0
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
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
BROUGHT FORWARD BALANCE-UNCLAIMED MONIES	54,049	41,798	41,208	49,897	51,710
TOTAL REVENUE	7,548	13,669	18,106	14,424	15,017
TOTAL EXPENSES	19,799	14,259	9,417	12,612	8,419
UNCLAIMED MONIES BALANCE	41,798	41,208	49,897	51,710	58,308
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

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TABLE 15

	1991	1992	1993	1994	1995
BROUGHT FORWARD BALANCE-CARLISLE HILL TRUST	2,225	2,297	2,357	2,417	2,477
TOTAL REVENUE	73	60	60	60	60
TOTAL EXPENSES	0	0	0	0	0
CARLISLE HILL TRUST BALANCE	2,297	2,357	2,417	2,477	2,537
BROUGHT FORWARD BALANCE-SUB DIVISION INSP	875	4,688	6,388	12,008	2,750
TOTAL REVENUE	3,813	1,700	5,620	2,750	0
TOTAL EXPENSES	0	0	0	12,008	0
SUB DIV INSPECTION BALANCE	4,688	6,388	12,008	2,750	2,750
BROUGHT FORWARD BALANCE-BARRICADE DEPOSIT	225	285	295	480	480
TOTAL REVENUE	265	365	265	90	0
TOTAL EXPENSES	205	355	80	90	0
BARRICADE DEPOSIT BALANCE	285	295	480	480	480
BROUGHT FORWARD BALANCE-SECURITY DEPOSIT	1,680	1,280	880	480	1,080
TOTAL REVENUE	3,239	1,000	1,000	2,000	1,000
TOTAL EXPENSES	3,639	1,400	1,400	1,400	0
SECURITY DEPOSIT BALANCE	1,280	880	480	1,080	2,080
BROUGHT FORWARD BALANCE-STATE BLDG PERMIT	0	0	0	288	98
TOTAL REVENUE	0	0	745	1,058	2,551
TOTAL EXPENSES	0	0	457	1,248	2,510
STATE BLDG PERMIT BALANCE	0	0	288	98	139

CITY OF CHILLICOTHE
FUND CASH SUMMARY REPORT
LAST TEN FISCAL YEARS

TABLE 15

	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-CARLISLE HILL TRUST	2,537	2,597	2,657	2,717	2,777
TOTAL REVENUE	60	60	60	60	60
TOTAL EXPENSES	0	0	0	0	0
CARLISLE HILL TRUST BALANCE	2,597	2,657	2,717	2,777	2,837
BROUGHT FORWARD BALANCE-SUB DIVISION INSP	2,750	7,026	13,976	24,551	24,551
TOTAL REVENUE	4,276	6,950	10,575	0	10,289
TOTAL EXPENSES	0	0	0	0	0
SUB DIV INSPECTION BALANCE	7,026	13,976	24,551	24,551	34,840
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
BROUGHT FORWARD BALANCE-SECURITY DEPOSIT	2,080	1,980	2,580	3,480	4,080
TOTAL REVENUE	600	2,000	2,300	2,000	1,300
TOTAL EXPENSES	700	1,400	1,400	1,400	700
SECURITY DEPOSIT BALANCE	1,980	2,580	3,480	4,080	4,680
BROUGHT FORWARD BALANCE-STATE BLDG PERMIT	139	156	279	607	254
TOTAL REVENUE	1,911	1,290	1,564	1,497	1,912
TOTAL EXPENSES	1,894	1,167	1,236	1,851	1,848
STATE BLDG PERMIT BALANCE	156	279	607	254	318

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1991	1992	1993	1994	1995
BROUGHT FORWARD BALANCE-POSTAGE ROTARY	4,512	4,248	2,565	0	4,832
TOTAL REVENUE	27,736	28,436	28,400	27,923	28,568
<u>TOTAL EXPENSES</u>	<u>28,000</u>	<u>30,119</u>	<u>30,965</u>	<u>23,091</u>	<u>29,646</u>
POSTAGE ROTARY BALANCE	4,248	2,565	0	4,832	3,754
BROUGHT FORWARD BALANCE-STORES ROTARY	283	283	0	0	0
TOTAL REVENUE	0	0	0	0	0
<u>TOTAL EXPENSES</u>	<u>0</u>	<u>283</u>	<u>0</u>	<u>0</u>	<u>0</u>
STORES ROTARY BALANCE	283	0	0	0	0
TOTAL REVENUE COLLECTED	23,113,367	27,322,740	44,404,936	29,267,744	30,159,901
<u>TOTAL EXPENSES</u>	<u>29,805,056</u>	<u>30,945,035</u>	<u>45,085,352</u>	<u>29,586,113</u>	<u>28,242,229</u>
BALANCE FOR ALL FUNDS	15,967,390	12,345,095	11,664,679	11,346,310	13,263,982

CITY OF CHILLICOTHE
 FUND CASH SUMMARY REPORT
 LAST TEN FISCAL YEARS

TABLE 15

	1996	1997	1998	1999	2000
BROUGHT FORWARD BALANCE-POSTAGE ROTARY	3,754	5,652	3,934	3,840	4,373
TOTAL REVENUE	38,571	37,668	41,048	41,744	40,658
<u>TOTAL EXPENSES</u>	<u>36,673</u>	<u>39,387</u>	<u>41,141</u>	<u>41,210</u>	<u>42,306</u>
POSTAGE ROTARY BALANCE	5,652	3,934	3,840	4,373	2,726
BROUGHT FORWARD BALANCE-STORES ROTARY	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0
<u>TOTAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
STORES ROTARY BALANCE	0	0	0	0	0
TOTAL REVENUE COLLECTED	29,023,783	28,936,676	31,036,326	32,254,382	35,327,836
<u>TOTAL EXPENSES</u>	<u>30,360,406</u>	<u>28,454,641</u>	<u>29,134,009</u>	<u>31,407,424</u>	<u>32,350,408</u>
BALANCE FOR ALL FUNDS	11,927,359	12,409,394	14,311,712	15,158,670	18,136,098

CITY OF CHILLICOTHE
 MISCELLANEOUS STATISTICS
 DECEMBER 31, 2000

Table 16

DATE INCORPORATED 1796
 FORM OF GOVERNMENT Council/Mayor
 AREA (SQUARE MILES) 10.23 square miles
 MILES OF STREETS, ALLEYS 96.5 miles
 NUMBER OF CITY EMPLOYEES 328

DEPARTMENT	FULL TIME	PART TIME	TOTAL
Auditor	8	0	8
Civil Service	1	0	1
City Council	10	1	11
Engineering	13	0	13
Fire	50	0	50
Humane Officer	0	1	1
Income Tax	3	0	3
Law Director	7	2	9
Mayor	9	0	9
Municipal Court	24	4	28
Parks	3	0	3
Police	58	0	58
Recreation	7	3	10
School Crossing	0	22	22
Service	32	0	32
Sewage	19	1	20
Traffic Control	3	0	3
Transit	17	4	21
Treasurer	1	1	2
Water	24	0	24
Total	289	39	328

CITY FLEET (Licensed On-Road):

Fire 17
 Police 26
 Refuse 9
 Other 74

FIRE PROTECTION:

Number of Fire Stations 3
 Number of Firefighters & Officers 50

POLICE PROTECTION:

Number of Police Stations 1
 Number of Police Officers 58

MUNICIPAL WATER DIVISION:

Number of Customer Accounts 9,235 accounts
 Average Daily Pumpage (Mil. Gals./Day) 3.27 mil (7.0 mil. gals./day capacity)
 Miles of Water Mains 100 miles

MUNICIPAL SEWER DIVISION:

Number of Customer Accounts 8,742 accounts
 Miles of Sanitary/Storm Sewer Lines 101 miles

continued

CITY OF CHILLICOTHE
 MISCELLANEOUS STATISTICS
 DECEMBER 31, 2000

Table 16

RECREATION & TRAVEL:			
Municipal Parks	10		
Playgrounds	6		
Recreation/Fitness Centers	4		
Golf Courses	1 - Private	1 - Public	
Swimming Facilities	4		
Tennis Courts	7		
Motels	7		
Bed & Breakfasts	5		
CULTURAL:			
Libraries			
Public Libraries	2		
In Circulation Volumes	184,010		
In Circulation Audio Visual	112,244		
Ohio University Chillicothe Library	54,408 Volumes	273 Audio Visual	
Museums	5		
Theatre Groups	1		
COMMUNICATIONS:			
T.V. Station	1 - WWHO Channel 53		
Cable T.V. Station	2		
Radio Stations - F.M.	2 - WFCB, WKKJ		
Radio Stations - A.M.	2 - WBEX, WCHI		
Newspapers (Daily)	1 - Circulation Daily and Sunday 16,000, Saturday 17,500		
Weekly Shopper	2 - Circulation-Ross County 35,000		
Magazine	1 - Circulation-Quarterly 15,000		
SCHOOL SYSTEM			
CHILLICOTHE CITY SCHOOL SYSTEM			
High Schools	1		
Intermediate	2		
Elementary	6		
Student Population	3,945 (includes 113 preschoolers & young 5's)		
Teacher Population	261		
Student/Teacher Ratio	1:17		
PAROCHIAL SCHOOLS			
Bishop Flaget	Grades 1-8		
Student Population	285 (includes 34 preschoolers)		
Landmark Christian Academy	Grades 1-12 (student population 51)		
HIGHER EDUCATION			
Ohio University Chillicothe-Regional Campus	1		

Source: Chillicothe City Auditor

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STATE OF OHIO
OFFICE OF THE AUDITOR

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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 10, 2001**