

MUSKINGUM COUNTY, OHIO



Comprehensive Annual Financial Report
For the Year Ended
December 31, 2009

Muskingum County is a rural/suburban county in east-central Ohio. It has a population of about 85,000 with Zanesville being the largest city (about 28,000 residents). The county covers 673 square miles which includes about 1100 farms covering 195,000 acres. The most important county agricultural commodities are beef, dairy, horticultural crops, corn, soybeans and pork. Hayland and pasture make up much of the agricultural ground. Muskingum County has more beef cows than any other county in the state. It also ranks high in the state in sheep and hay. About 40 percent of the county is forested. There is a diverse array of soil types scattered throughout the county. The most productive agricultural soils are located along the Muskingum River and Wakatomika Creek. Muskingum County serves as a regional center for agribusinesses including grain and feed suppliers, livestock marketing facilities, farm machinery dealers and retail horticultural sales.

(Information provided by the Ohio State University Extension website)

Muskingum County, Ohio

**Comprehensive Annual
Financial Report**

For the Year Ended December 31, 2009

Anita J. Adams

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office



Anita J. Adams
Muskingum County Auditor
Office of the County Auditor

Real Property Division

Beth Iden, Chief Administrator
Cindy Bugglin Velma J. Martin
Holly Kohler Ann Bonifant
Marge Wright

Personal Property Division

Regina K. Price, Supervisor
Mollye A. Beale

Appraisal Division

Todd Hixson Steve Neilley
Brent Huffman

Mapping Division

Brett Stottsberry Andrew Roberts
Alan K. Reed

Fiscal Service Division

Debra J. Nye, Chief Administrator
Jan E. Bates Jennifer Wilson
Sheila Mills Sharon Smart
Brenda Ellis

Inspector of Weights and Measures

Don Lang

INTRODUCTORY SECTION

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)
740-455-7100 (County Commissioners)

June 25, 2010

To the Honorable Board of County Commissioners and Citizens of Muskingum County,

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Muskingum County, Ohio for the year ended December 31, 2009. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117.38 Ohio Revised Code, which requires that unaudited general purpose external financial statements be submitted to the State Auditor's Office annually within 150 days after the close of the year. The report includes the basic financial statements which provide an overview of the County's financial position and the results of financial operations. This is the twentieth consecutive Comprehensive Annual Financial Report issued by the Auditor's office.

Legal Requirements

State law requires every general purpose government to file with the Auditor of State and publish notice of the availability of the financial statements. The completion of this CAFR, the filing of this report with the Auditor of State, and the published notice of the availability of the financial report will allow the County to comply with these requirements, as well as the requirements of the Single Audit Act.

Assumption of Responsibility

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Internal Controls

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss and misuse, and assurance regarding the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal controls should not exceed the benefits expected to be derived from their implementation.

Fund Accounting

The County utilizes a fully automated accounting system as well as automated systems for control of capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the accounting department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable. The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing set of accounts. The basis of accounting and the various funds utilized by the County are fully described in Note 2 to the Basic Financial Statements.

As a recipient of federal funds, the County has a responsibility to see that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. The County's day-to-day accounting and budgetary records are maintained on a basis other than one that is in compliance with generally accepted accounting principles (GAAP).

Independent Audit

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that Muskingum County's financial statements for the year ended December 31, 2009 are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the requirement for the "Single Audit" of all its federal funds received in conjunction with the Auditor of State.

Management's Discussion and Analysis

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. Muskingum County's MD&A can be found immediately following the independent accountants' report.

PROFILE OF THE GOVERNMENT

Basic Information

Muskingum County was created by an act of the Ohio General Assembly on March 1, 1804. The name "Muskingum" is derived from the Delaware Indian language, meaning "Elk Eye River," which refers to the Muskingum River. Muskingum County encompasses twenty-five townships, ten villages, and the City of Zanesville which is the county seat. The County includes 653 square miles and has a population of 84,585 based on the 2000 Census. The population of the City of Zanesville is 25,586.

For financial purposes, the County includes all funds, departments, and boards and agencies making up Muskingum County (the Primary Government) and its Component Units in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government comprises all entities not legally separate from the County, and includes the financial activities of the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, the Law Library Resources Board, and all departments and activities that are directly operated by the elected county officials.

The County has only those powers, and powers incidental thereto, conferred upon it by the State constitution and statutes. A three-member Board of County Commissioners (the “Board”) is the primary legislative and executive body of the County. The Board is elected at-large in even numbered years for four-year overlapping terms. The Board is responsible for providing and managing the funds used to support the various County activities. The Board exercises its legislative powers in budgeting, appropriating monies, levying taxes, issuing bonds and notes, and allowing contracts for public works and services to provide this financial management. The Board has certain responsibilities for the management of most County facilities, including various courts, correctional and administrative facilities, public assistance and social services facilities, and general County facilities.

In addition to the Board, citizens elect eight other County administrative officials, each of whom is independent within the limits of State statutes affecting the particular office. These officials, elected to four year terms, are the County Auditor, County Treasurer, County Prosecuting Attorney, County Engineer, County Coroner, County Clerk of Courts, County Recorder, and County Sheriff. Common Pleas Court Judges, including the Juvenile/Probate Court Judge, and County Court Judges are elected on a County-wide basis and serve six year terms.

The County Auditor serves as the chief fiscal officer for the County. As chief fiscal officer, no contract or obligation involving the County can be made without the Auditor’s certification that appropriations are sufficient and that funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The County Auditor is also the central disbursing agent of the County, who, by issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments. The Auditor is responsible for the preparation of the County payroll and also has statutory accounting responsibilities. The County Auditor also serves as tax assessor for all political subdivisions within the County. As tax assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property, and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates. In addition to these duties, by law, the County Auditor serves as the secretary of the County Board of Revision and the Budget Commission.

The County Treasurer is the custodian of all County funds and is responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. The County Treasurer is responsible for the investment of idle County funds, as specified by Ohio law. Daily reconciliations of total County fund balances of the County Auditor and Treasurer are performed by the two offices. Reconciliations, by fund, are performed monthly. The County Budget Commission is comprised of the County Treasurer, County Auditor, and County Prosecuting Attorney. The Budget Commission plays an important function in the financial administration of the County government and all other local governments located within the County.

The County Engineer, required by Ohio law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance, and repair of County roads and bridges and related roadside drainage facilities and storm sewer runoff systems. The Board of County Commissioners takes bids on, and awards contracts for, the projects recommended and approved by the County Engineer. The County Engineer also prepares tax maps for the County Auditor.

As part of its justice system, the County maintains the Court of Common Pleas, which includes a Domestic Relations Division, a Juvenile Division, and a Probate Division. The County also maintains a County Court District. The Prosecuting Attorney is designated by Ohio law as the Chief Legal Counsel for all County offices, boards and agencies, including the Board of County Commissioners, the Auditor, Treasurer, and all townships and local school districts. In addition, the Prosecuting Attorney is a member of the County Budget Commission.

The Clerk of Courts keeps all official records of the Common Pleas Court. When the Court of Appeals holds sessions within the County, the Clerk of Courts also serves as Clerk of Courts of the Court of Appeals. The office of Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County Jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Courts, the Sheriff is in charge of the preparations and service of documents. The County also contracts with the City of Zanesville and several other municipalities in the County to house prisoners.

Muskingum County employed 980 people at the close of 2009, which provided its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, water and sewer utility services, and other general and administrative support services.

Budgetary Controls

By statute, the Board of County Commissioners adopts a temporary appropriation measure for the County on or about the first day of January. The Board of County Commissioners adopts a permanent appropriation measure by the first day of April. All disbursements and transfers of cash between funds require appropriation authority from the Board of County Commissioners. Appropriations are adopted at the object level within a department, program, and fund which is the legal level of control. Purchase orders are only approved when there are sufficient appropriations available. A computerized budgetary system allows the County Auditor's office to determine the status of the department's appropriations before authorizing additional purchases from a particular account.

Additional information regarding the County's budgetary accounting can be found in the Notes to the Basic Financial Statements.

ASSESSING ECONOMIC CONDITION

Local Economy

The County is located in east central Ohio, approximately 60 miles east of the City of Columbus. The County enjoys the benefits of urbanization while offering a rural atmosphere and a variety of lifestyles for its inhabitants. Residents of the County are served by a county-wide library system, seven school districts, Muskingum University (formerly Muskingum College), Zane State College (formerly Muskingum Area Technical College) and the Zanesville Branch of Ohio University.

The Zanesville Art Center maintains a library of fine arts materials and features classes and exhibitions. The Zane Grey Museum, the John and Annie Glenn Museum, Zanesville's Secrest Auditorium, and two stadiums located in the City also contribute to the County's cultural facilities, as do two municipal park systems and four state recreational areas that are located throughout the County.

Excellent medical care is available to area citizens through Genesis Health Care Systems. Genesis Health Care Systems consists of two acute care hospitals (Bethesda Hospital and Good Samaritan Hospital), a home health and hospice agency, a community pharmacy, and several specialty outpatient clinics.

The County is provided with banking and financial services by ten commercial banks, and savings and loan associations. The County is serviced by one daily newspaper and is within the broadcast area of five television stations and several AM and FM radio stations. Cable television is available to many County residents and offers government, education, and community access channels in addition to entertainment channels.

Muskingum County, not exempt from the national trend, continued to see a decline in its economic condition during 2009. The County saw new business developments and expansions but these were offset by closings and layoffs. The County continues to utilize effective economic development strategies to attract new businesses. Just as importantly, the County's pro-business thinking has helped many local companies expand.

The County's location is a good choice for manufacturing and distribution facilities needing to move products or people from coast to coast. Muskingum County further builds on Ohio's logistical advantage by offering direct interstate, rail, and air access. Interstate 70 runs through the heart of Muskingum County, providing direct access to one of the most important east-to-west corridors in the nation. Other major interstates are nearby adding to the ease of highway transportation.

The Chamber of Commerce once again recognized area companies for their economic investments in Zanesville and Muskingum County with the "Awards for Community and Economic Success" (ACES). ACES were awarded to 24 local businesses in 2009 for facilities improvements and expansions, investments in equipment and machinery, and job creation and retention.

Muskingum County's three prime development sites for large manufacturing and distribution facilities are publicly owned. With this public ownership, via the Zanesville-Muskingum County Port Authority, land can be purchased or leased at attractive rates.

The community's newest development site is Eastpointe Business Park. The 1,000-acre development area can accommodate industrial and distribution projects that have large acreage requirements. In addition, Eastpointe has been named a "Job Ready Site" by the State of Ohio, which is a rare designation. The Park is home to Dollar General's distribution center, the New Bakery Company's manufacturing facility, The Bilco Company, a plastics blow molding facility, and the new Avon Products Distribution Center. Companies that choose Eastpointe have access to a new rail transfer facility served by Ohio Central Rail Transportation. Eastpointe offers companies flexible lot sizes and plenty of room to grow. Tax incentives through the Ohio Enterprise Zone Program are available for eligible projects.

The Airport Distribution Park offers unmatched access to ground and air transportation. The Park is located adjacent to Zanesville Municipal Airport. For ground transportation, the Park is located just one mile from an Interstate 70 interchange with access provided by a state route. Manufacturing, assembly, and distribution companies have found the Airport Distribution Park ideal. Current Park tenants include 5B's, Atico-Internormen-Filter, Worthington Foods, Han-Yei, National PharmPak Services, Inc. – a division of Cardinal Health, New Bakery Company of Ohio, Plaskolite, Ritchey Produce Company, SEOIL USA and White Castle Systems. Sites ranging from 2 to 6 acres are available for purchase. Tax incentives are available for eligible projects through the Ohio Enterprise Zone Program.

Northpointe Industrial Park, a 390-acre mixed-use development, is located in the northern portion of Zanesville. It is zoned and perfectly suited for commercial, office, and industrial development. Further, the Park provides direct access to Northpointe Drive, a limited access highway linking Zanesville to Dresden near State Route 16. Companies and facilities of various types are situated within Northpointe. Current industrial park tenants include Anchor Glass Container – Zanesville Mould Division, Barnes Advertising, Carskadden Optical, Federal Express, J.W. Garage Door Company, K.E. Dittmar Company, Kellogg's, McCullough's Tree Service, Mock/Corbett Cabinet Company, Ohio Textile Service, and Tanco, Inc. More than 200 acres are still available for development with lot sizes ranging from 3 to 50 acres. Tax incentives are available within Northpointe through the Ohio Enterprise Zone Programs.

Various governmental entities have been approved for approximately \$6.8 million in federal transportation stimulus dollars that would be targeted for three county projects. The City of Zanesville will receive \$1.1 million to help pay for the resurfacing of four streets, the Zanesville-Muskingum Port Authority was approved for \$1.2 million toward establishing a new turn lane on State Route 93 at the entrance into the Eastpointe Business Park, and the Ohio Department of Transportation is receiving \$4.5 million for a bridge deck and painting project on Interstate 70.

Additional stimulus monies were received by Muskingum County for resurfacing a seven-mile portion of Ohio 60. The roadway from the Morgan County line to the south corporation limit of Duncan Falls will be resurfaced with stimulus monies.

Stimulus monies will also be used to enhance State Route 16 resurfacing approximately 3 miles in Muskingum County then continuing 10 miles into Coshocton County.

The Muskingum County Opportunity Center, which is part of the Muskingum County Jobs and Family Services department, received \$1.3 million to offer more job training programs, classes, and resources to disperse among the center's three programs; the youth program, the adult program, and the dislocated worker program.

Avon Products, Inc. completed construction of their 590,000 square foot distribution center at the Eastpointe Industrial Park. Approximately 450 people are currently employed. The facility is at about 50 percent capacity as Avon transitions work from the distribution center in Newark, Delaware. The company expects to employ more than 500 full-time positions.

The Longaberger Company announced the appointment of their new president, Robin Crossman, to manage day-to-day operations of the direct-selling basket-maker. The company has built a solid foundation during these challenging economic times and is poised for growth; with the leadership and contributions, the company will be more than ready to develop and implement the key initiatives that will keep the company on the right path. The company unveiled a new line of collegiate and National Football League basket sets, catching the eye of male and female sports fans, forcing the hiring of temporary workers to match the demand.

AK Steel has been operating with layoffs and reduced schedules since late last fall. AK Steel reduced their staff by 60 employees and more layoffs are expected. In addition to the layoffs, 120 employees at the Zanesville plant received a reduced schedule.

Tansky closed their Chrysler dealership in Zanesville after 44 years. This decision was not made locally, but came from the Chrysler bankruptcy reorganizational court document.

Other businesses are also bidding farewell on the North end of Zanesville. Blockbuster Video and Hollywood Video, both on Maple Avenue, closed their doors during 2009.

The Rockies Express pipeline stretches from the foothills of the Rockies in Colorado to the Ohio River in Monroe County. The pipeline, which is approximately 1,679 miles long, will be transporting an estimated 1.8 billion cubic feet of natural gas per day. The workers have stimulated the county's economy by filling hotels, campgrounds, restaurants, groceries, and laundromats daily.

The large retail growth that the County has experienced in the last few years has increased sales tax revenues. This comes to the County at a time when other sources of revenue are being reduced or eliminated all together as a result of legislative changes at the State level.

Population growth is a major indicator of economic activity. According to the latest census report, Muskingum County's population grew by 3.1 percent between 1990 and 2000. Although this is not a large increase, the population has remained steady over the past decade, which can be attributed to the County's retail and manufacturing growth.

The total labor force in Muskingum County averaged 34,537 during 2009, down 751 from the 2008 average. At 12.5 percent, the 2009 unemployment rate for the County was higher than the State of Ohio at 10.9 percent, and also higher than the national rate of 9.3 percent. The 2009 unemployment rate for the County increased 3.9 percent from 2008. Page S-49 in the Statistical Section of this report shows the unemployment rates of Muskingum County over the past 10 years.

Long - Term Financial Planning and Financial Policies

Local elected officials recognize that a vibrant and growing business community will improve the area's quality of life. Although the economic activity in our County continues to expand, there is a need to exercise fiscal restraint in County spending patterns due to factors external to the County. The Ohio Legislature continues to limit funding to local governments, including the County. Therefore, the County cannot assume that future local government funding by the State will continue at present levels.

The County continues to be conservative in its spending in an effort to recover from the sluggish economy of the past several years. All transfers of money to other local governments and agencies have been suspended unless they are mandated or it is an emergency situation. Departments have been asked to make cuts where possible and only purchase equipment if it is absolutely necessary. The County now charges back to other funds the costs for Medicaid, liability insurance, vehicle repairs, and gasoline. These expenses were previously paid by the General Fund.

The County has implemented some new procedures in order to better manage the issuance of debt. These procedures include the securing of a revenue source for the retirement of the debt when it is issued as well as the periodic review of existing debt for the possibility of refinancing and/or refunding. This will establish a higher level of debt control which has already resulted in a considerable amount of savings for the County. We expect this endeavor to continue to be a valuable cost saving measure for the County.

The County has also implemented a fleet vehicle policy where the fleet manager will rotate vehicles out of service when their age or mileage makes them ineffective. The policy allows for the purchase of a limited number of new vehicles each year. An inventory of available vehicles within the fleet is maintained so that existing vehicles can be transferred to various departments when they are needed.

Major Initiatives

Stimulus monies will be aiding Muskingum County for bridge projects in the near future. The stimulus money will cover 80 percent of the cost of the projects; the County will have to obtain other revenue streams to subsidize the 20 percent local match. The monies will be used to replace bridges over the course of a 6 year period, totaling an approximate cost of \$10,427,400.

Muskingum County continues to expand sewer lines throughout the County. The largest project cost-wise is a plan to extend sewer service to 92 homes in the Coopermill Road and Walnut Drive areas. The 7,870 feet of gravity sewer is estimated to cost \$2.1 million, but the County is currently studying whether a portion of that cost could be recouped through Community Development Block Grant funds.

The Olde Falls sewer project would reach 114 homes and cost approximately \$1.32 million for 11,600 feet of gravity line and 5,798 feet of force main. Connection fees would be charged to help offset the cost of the project.

The Sonora sewer project would add approximately 5,173 feet of gravity line and would encompass 56 homes. This project is estimated to cost approximately \$1 million.

The American Recovery and Reinvestment Act resources were awarded to Ohio nonprofit OneCommunity to expand broadband internet adoption in underserved communities. Zanesville will receive \$3.1 million to allow for a greater number of people to access broadband technology.

Several low-head dams in the area are being considered for small, hydroelectric power stations, as interest in green energy gains momentum across the country. Clean River Power LLC, an independent affiliate of Ohio Power and Light of Cincinnati, has filed applications with the Federal Energy Regulatory Commission to conduct feasibility studies on the dams and locks on the Muskingum River. These would not be huge hydroelectric systems like you might see out west. These are typically four to five turbines, what we call “run of the river” systems not interfering with the flow of the river. According to the applications, the nine Muskingum River sites being studied would generate between 2.4 and 4.8 megawatts of electricity, which would then be sold to public utilities.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Muskingum County for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the eighteenth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

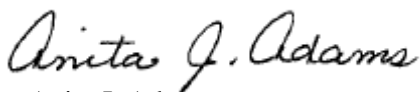
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

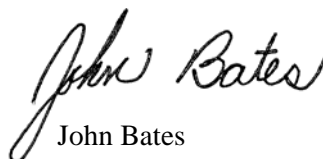
The publication of this CAFR, which includes the new reporting model as promulgated by GASB Statement No. 34, represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the citizens of Muskingum County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor’s office to improve the County’s overall financial accounting, management, and reporting capabilities. The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a number of County employees. We are grateful for their assistance and cooperation.

We would like to acknowledge the efforts of the entire staff of the Muskingum County Auditor's office. We offer our sincere thanks and gratitude to Debra Nye and the Accounting Staff for their dedication and hard work as leaders in this undertaking. Our appreciation is also extended to the Local Government Services Section of the Auditor of State's Office for their guidance and assistance in preparing this financial report. We especially thank the citizens of Muskingum County for this opportunity to continue to improve the professionalism in financial reporting that they expect and deserve.

Respectfully submitted,



Anita J. Adams
Muskingum County Auditor



John Bates
President, Board of Commissioners

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Muskingum County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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.



President

Executive Director

Muskingum County, Ohio

Elected Officials

December 31, 2009

Board of Commissioners

John D. Bates
Jerry L. Lavy
Brian D. Hill

County Auditor

Anita J. Adams

County Treasurer

Phillip D. Murphy

County Recorder

Karen B. Vincent

County Engineer

Douglas R. Davis

Court of Common Pleas

General

Mark C. Fleegle
Kelly J. Cottrill

Court of Common Pleas

Domestic Relations

Jeffrey A. Hooper

County Court

Eric D. Martin
Jay F. Vinsel

Clerk of Courts

Todd A. Bickle

County Coroner

Dr. Perry Kalis

Prosecutor

D. Michael Haddox

County Sheriff

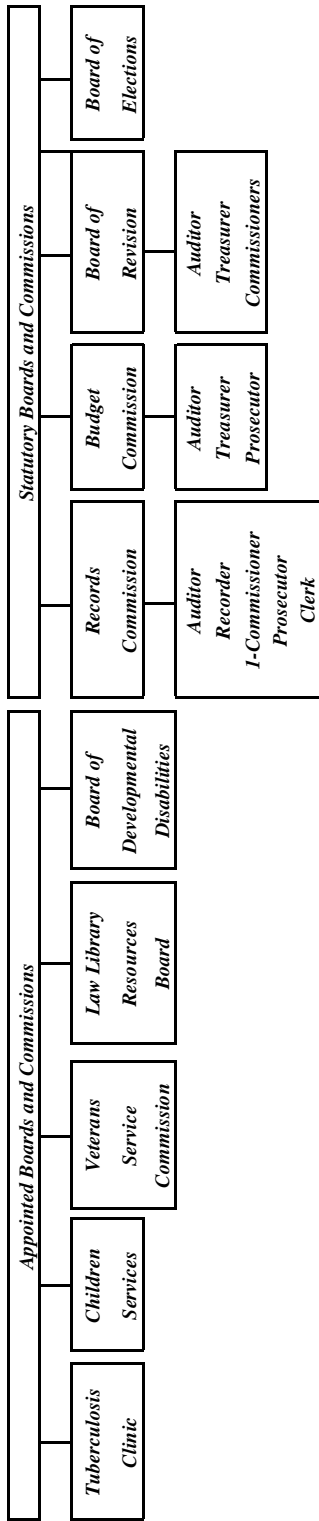
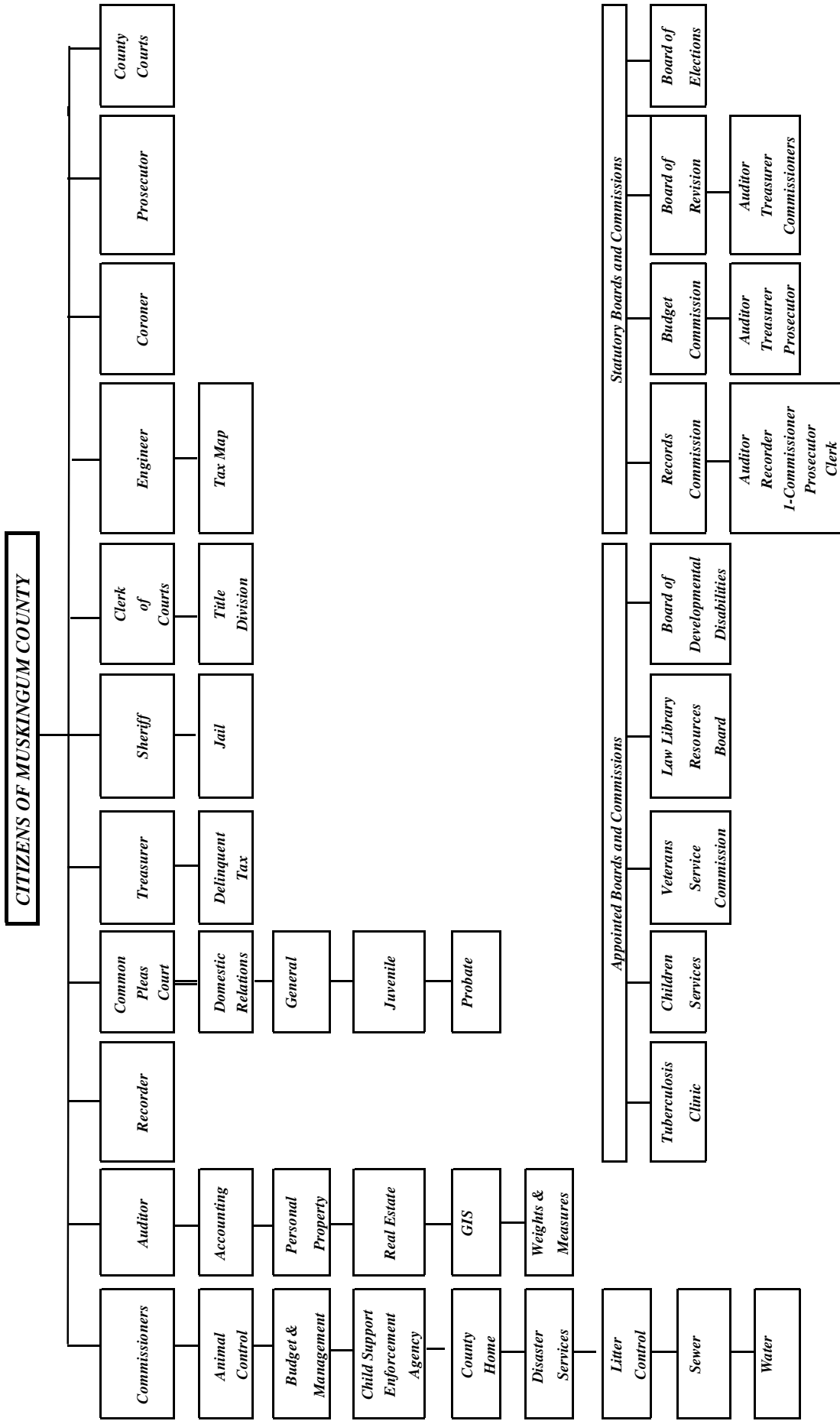
Matthew J. Lutz

Court of Common Pleas

Probate and Juvenile

Joseph A. Gormley

ORGANIZATION OF MUSKINGUM COUNTY



FINANCIAL SECTION



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Muskingum County Commissioners
Muskingum County
401 Main Street
Zanesville, Ohio 43701

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Muskingum Starlight Industries, Inc., which represent five percent of assets, ninety-four percent of net assets, and fifty-eight percent of revenues for the discretely presented component units of the County. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the Muskingum Starlight Industries, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of the Muskingum Starlight Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. 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 and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Muskingum County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows thereof and the respective budgetary comparisons for the General, Public Assistance, Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, and Children Services Levy Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 25, 2010

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2009 Unaudited

Management's Discussion and Analysis (MD&A) provides the reader with a narrative overview and analysis of the County of Muskingum, Ohio's (the County) financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole. The MD&A should be read in conjunction with the County's transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

- The assets of Muskingum County exceeded its liabilities at the close of the year ended December 31, 2009, by \$170,855,126 (net assets). Of this amount, \$19,001,295 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$3,431,255 from the total net assets at the beginning of the year 2009.
- At the end of the current year, the County reported unrestricted net assets for governmental activities of \$9,007,501.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$36,587,467, an increase of \$785,473 from the prior year. Of this amount, \$34,224,462 is available for spending (unreserved undesignated fund balance) on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the General Fund was \$5,418,262, which represents 21 percent of total General Fund expenditures.

Using This Annual Financial Report

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity.

The *Statement of Net Assets* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Nonmajor funds are presented separately from major funds in total and in one column.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets

While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The *Statement of Net Assets* and the *Statement of Activities* answer this question.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2009 Unaudited

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The Statement of Activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here, including general government, public safety, public works, health, and human services. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's water and sewer systems are reported here.

Component Units - The County's financial statements include financial data of the Transportation Improvement District and the Muskingum Starlight Industries, Inc. These component units are described in the notes to the basic financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own names and can sue or be sued in their own names.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to its residents. The County's major and discretionary major governmental funds are the General Fund and the Public Assistance, Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, and Children Services Levy Special Revenue Funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited**

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County's two self-insurance funds account for the claims and liabilities relating to the County's self-insured hospitalization program and also for the claims and liabilities relating to the County's retrospective workers' compensation program.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to the full understanding of the data provided on the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited**

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets:						
Current and Other Assets	\$74,402,345	\$72,398,507	\$11,160,754	\$15,225,759	\$85,563,099	\$87,624,266
Capital Assets, Net	103,635,811	104,339,198	67,223,834	62,670,311	170,859,645	167,009,509
Total Assets	178,038,156	176,737,705	78,384,588	77,896,070	256,422,744	254,633,775
Liabilities:						
Current and Other						
Liabilities	22,505,022	23,483,862	772,681	1,042,496	23,277,703	24,526,358
Long-Term Liabilities	28,753,900	28,949,348	33,536,015	33,734,198	62,289,915	62,683,546
Total Liabilities	51,258,922	52,433,210	34,308,696	34,776,694	85,567,618	87,209,904
Net Assets:						
Invested in Capital Assets,						
Net of Related Debt	80,517,562	79,175,040	34,044,448	34,451,216	114,562,010	113,626,256
Restricted	37,254,171	33,335,368	37,650	5,010,470	37,291,821	38,345,838
Unrestricted	9,007,501	11,794,087	9,993,794	3,657,690	19,001,295	15,451,777
Total Net Assets	\$126,779,234	\$124,304,495	\$44,075,892	\$43,119,376	\$170,855,126	\$167,423,871

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$170,855,126 (\$126,779,234 in governmental activities and \$44,075,892 in business-type activities) as of December 31, 2009. By far, the largest portion of the County's net assets (67 percent) reflects its investment in capital assets (e.g., land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets, \$37,291,821 or 22 percent, represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted net assets (11 percent) is to be used to meet the County's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$3,431,255 during 2009. The majority of this increase is in governmental activities net assets with an increase of \$2,474,739 resulting from an increase in current and other assets and a decrease in current and other liabilities. Specifically, there were increases in the following assets - permissive sales taxes receivable in the amount of \$624,962, intergovernmental receivables in the amount of \$317,474, property taxes receivable in the amount of \$623,691 and deferred charges in the amount of \$215,498. There is an increase in net assets for business-type activities primarily from an increase in capital assets as additions exceeded current year depreciation. Restricted net assets decreased and unrestricted net assets increased in business-type activities due to the payoff of bond anticipation notes that were part of unspent debt proceeds in the prior year.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2009 Unaudited

Table 2 shows the changes in net assets for 2009, compared to the changes in net assets for 2008.

Table 2
Change in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program Revenues						
Charges for Services	\$11,273,191	\$11,571,552	\$7,484,440	\$6,593,715	\$18,757,631	\$18,165,267
Operating Grants, Contributions, and Interest	32,630,277	31,799,636	0	0	32,630,277	31,799,636
Capital Grants and Contributions	2,636,164	3,895,305	2,211,151	2,054,552	4,847,315	5,949,857
Total Program Revenues	46,539,632	47,266,493	9,695,591	8,648,267	56,235,223	55,914,760
General Revenues						
Property Taxes	15,726,143	16,256,139	0	0	15,726,143	16,256,139
Permissive Sales Taxes	15,240,831	14,690,308	0	0	15,240,831	14,690,308
Intergovernmental	2,125,238	2,305,383	0	0	2,125,238	2,305,383
Investment Earnings	1,110,432	2,019,320	0	0	1,110,432	2,019,320
Payments in Lieu of Taxes	374,904	0	0	0	374,904	0
Miscellaneous	1,210,172	850,742	45,969	43,025	1,256,141	893,767
Total General Revenues	35,787,720	36,121,892	45,969	43,025	35,833,689	36,164,917
Total Revenues	82,327,352	83,388,385	9,741,560	8,691,292	92,068,912	92,079,677
Program Expenses						
General Government						
Legislative and Executive	10,419,041	10,803,364	0	0	10,419,041	10,803,364
Judicial	6,649,197	6,536,839	0	0	6,649,197	6,536,839
Public Safety	11,417,630	11,010,480	0	0	11,417,630	11,010,480
Public Works	9,549,309	11,149,999	0	0	9,549,309	11,149,999
Health	2,697,207	2,763,387	0	0	2,697,207	2,763,387
Human Services	38,447,072	37,745,451	0	0	38,447,072	37,745,451
Interest and Fiscal Charges	651,269	843,330	0	0	651,269	843,330
Sewer	0	0	5,479,802	4,394,477	5,479,802	4,394,477
Water	0	0	3,327,130	3,015,312	3,327,130	3,015,312
Total Expenses	79,830,725	80,852,850	8,806,932	7,409,789	88,637,657	88,262,639
Increase before transfers	2,496,627	2,535,535	934,628	1,281,503	3,431,255	3,817,038
Transfers	(21,888)	30,645	21,888	(30,645)	0	0
Change in Net Assets	2,474,739	2,566,180	956,516	1,250,858	3,431,255	3,817,038
Net Assets Beginning of Year	124,455,731	118,243,594	42,562,925	40,870,230	167,018,656	159,113,824
Prior Period Adjustment	(151,236)	3,645,957	556,451	441,837	405,215	4,087,794
Restated Net Assets						
Beginning of Year - See Note 3	124,304,495	121,889,551	43,119,376	41,312,067	167,423,871	163,201,618
Net Assets End of Year	\$126,779,234	\$124,455,731	\$44,075,892	\$42,562,925	\$170,855,126	\$167,018,656

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2009 Unaudited

Governmental Activities

Governmental activities increased the County's net assets by \$2,474,739. Key elements of this change are as follows.

The County's direct charges to users of governmental services made up \$11,273,191 or 14 percent of total governmental revenues. These charges are for fees for real estate transfers, permissive motor vehicle license taxes, rent, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Operating grants, contributions, and restricted interest were the largest program revenues, accounting for \$32,630,277 or 40 percent of total revenues for governmental activities. The major recipients of intergovernmental revenues were the human services and public works programs which both showed an increase in state funding from the prior year.

Permissive sales tax revenues account for \$15,240,831 or 19 percent of total governmental revenues. Permissive sales tax revenues experienced a decrease (see prior period adjustment in Note 3) from the prior year due to decreased sales in the County. Another major component of general governmental revenues is property tax revenues, which accounted for \$15,726,143 or 19 percent of total governmental revenues.

The County's human services programs accounted for \$38,447,072, or 48 percent of total expenses for governmental activities. Other major program expenses for governmental activities include legislative and executive programs, which accounted for \$10,419,041, or 13 percent of total expenses, and public safety programs, which accounted for \$11,417,630 or 14 percent of total expenses. The public works and human services programs showed the largest change from the previous years, (\$1,600,690) and \$701,621, respectively. The decrease in public works expenses was due to an increase in projects funded by federal highway funds that were capitalized during the year. The increase in human services expenses was due to an increase in state and federal stimulus funding for public assistance and child support services. These increases in funding have resulted in increases in expenses.

Business-Type Activities

The net assets for business-type activities increased \$956,516 during 2009. Charges for services were the largest program revenue, accounting for \$7,484,440 or 77 percent of total business-type revenues.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services for 2009 as compared to 2008. The Statement of Activities reflects the cost of program services and the charges for services, grants, contributions, and interest offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues, unrestricted intergovernmental revenues, and unrestricted interest earnings.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited**

Table 3
Governmental Activities

	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2009	2009	2008	2008
General Government				
Legislative and Executive	\$10,419,041	\$6,906,805	\$10,803,364	\$6,846,057
Judicial	6,649,197	5,496,543	6,536,839	5,378,792
Public Safety	11,417,630	8,131,287	11,010,480	7,069,966
Public Works	9,549,309	206,682	11,149,999	1,612,953
Health	2,697,207	1,606,248	2,763,387	1,435,366
Human Services	38,447,072	10,292,259	37,745,451	10,399,893
Interest and Fiscal Charges	651,269	651,269	843,330	843,330
Total Expenses	<u>\$79,830,725</u>	<u>\$33,291,093</u>	<u>\$80,852,850</u>	<u>\$33,586,357</u>

Charges for services, operating and capital grants, contributions, and interest of \$46,539,632, or 58 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining \$33,291,093 in governmental expenses is funded primarily by property and permissive sales taxes, non-restricted intergovernmental revenues, interest, and miscellaneous revenues.

The \$10,292,259 in net cost of services for human services demonstrates the costs of services that were not supported from state and federal resources during 2009. As such, the taxpayers have approved property tax levies for the County Home, Starlight School, and Children Services programs. For public safety in 2009, the \$8,131,287 in net costs of services indicates the permissive sales tax and property tax levies are needed for the operation of the Sheriff's Department and the Detention Center. Management is concerned with the fact that there are insufficient program revenues to operate the Sheriff's Department and the Detention Center. To help reduce the tax burden and increase program revenues, the County is actively pursuing contracts for the housing of prisoners from other entities outside the County. In addition, the taxpayers have approved a property tax levy for the Sheriff Department. The net cost of \$6,906,805 in the legislative and executive program represents activities related to the governing body as well as activities that directly support other County programs that serve the County's residents. As a result, this program relies on the general revenues of the County to support its activities.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

Muskingum County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2009 Unaudited

As of December 31, 2009, the County's governmental funds reported a combined ending fund balance of \$36,587,467, an increase of \$785,473 in comparison with the prior year. \$34,224,462, or 94 percent of this total, constitutes unreserved undesignated fund balance, which is available for spending. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,066,488) or has been reserved for claimants (\$68,288), loans receivable (\$303,229), and a loan guaranty (\$925,000). While the bulk of the governmental fund balances is not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to restrictions for use for a particular purpose mandated by the source of the funding, such as tax levy language or the underlying grant.

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$5,418,262, while total fund balance was \$5,681,037. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 21 percent to total General Fund expenditures, while total fund balance represents 22 percent of that same amount. The fund balance decreased from 2008 by \$3,605,851. This change is due to a decrease in interest revenue, charges for services, and permissive sales taxes revenue. The decrease in interest revenue is primarily due to a decrease in the rate of return on investments. The decreases in charges for services and permissive sales taxes revenues are a result of the slow economy.

At the end of 2009, the Public Assistance Special Revenue Fund had a deficit fund balance of \$582,904, in comparison to a deficit fund balance of \$265,500 at the end of 2008. This is due to an increase in amounts expended for the various public assistance programs along with a decrease in state and federal stimulus funding received in the available period.

The fund balance of the Motor Vehicle and Gasoline Tax Special Revenue Fund at December 31, 2009 was \$950,354, a decrease of \$119,453 from the previous year. This fund saw a decrease in state shared revenues during 2009.

The fund balance of the County Home Levy Special Revenue Fund at December 31, 2009 was \$1,866,431, compared to a fund balance of \$1,763,853 at the end of 2008. Revenues exceeded expenditures by \$102,578. Revenues and expenditures have changed minimally from the prior year but this program continues to keep expenditures below revenues in order to maintain a carryover balance into the next year.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2009 was \$12,090,199, an increase of \$1,379,990. This is due to a decrease in expenditures from the prior year.

The fund balance of the Children Services Levy Special Revenue Fund at December 31, 2009 was \$5,286,589, an increase of \$641,229 from 2008. This is due to a decrease in amounts expended for children services programs.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for Sewer Fund and Water Fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The County uses internal service funds to account for the health and workers' compensation self-insurance programs.

As of December 31, 2009, net assets for the County's enterprise funds were \$44,075,892. Of that total, \$9,993,794 represents unrestricted net assets that are available for spending at the County's discretion.

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited**

As of December 31, 2009, unrestricted net assets in the self-insurance programs were \$474,635 which represents an accumulation of resources to pay future claims and payables in accordance with generally accepted accounting principles.

General Fund Budgetary Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. By State statute, the Board of County Commissioners adopts a temporary operating budget for the County prior to the first day of January. The Board of County Commissioners adopts a permanent annual operating budget for the County prior to the first day of April.

For the General Fund, there were minimal changes from the original budget to the final budget. Transfers out increased from the original budgeted amount due to the County anticipating making specific transfers to other funds needing additional operating money. However, this additional budget was not needed and as a result, spent \$357,790 less than budgeted. Permissive sales taxes receipts were \$1,115,869 higher than estimated. The County was conservative in this budget due to the uncertainty of the economy. Legislative and executive actual expenditures were lower than final budgeted amounts by \$2,354,325 because the County anticipated making more capital outlay expenditures during the year than what actually occurred.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2009, were \$170,859,645 (net of accumulated depreciation). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, and infrastructure.

For business-type activities, major capital asset additions during 2009 included additional work on construction in progress and current year capitalizations relating to various sanitary sewer and waterline extension projects throughout the County.

Table 4 provides a comparison of capital assets as of the end of 2008 and 2009. In addition, Note 10 (Capital Assets) provides capital asset activity during 2009.

Table 4
Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$6,652,304	\$6,446,227	\$199,100	\$199,100	\$6,851,404	\$6,645,327
Land Improvements	32,194,026	32,074,914	0	0	32,194,026	32,074,914
Construction in Progress	1,522,729	1,218,106	7,277,742	1,692,472	8,800,471	2,910,578
Buildings	31,379,073	31,149,292	419,568	428,331	31,798,641	31,577,623
Machinery, Equipment, Furniture and Fixtures	1,248,477	1,543,533	148,641	182,908	1,397,118	1,726,441
Vehicles	1,505,003	1,580,850	77,120	93,109	1,582,123	1,673,959
Infrastructure	29,134,199	30,326,276	59,101,663	60,074,391	88,235,862	90,400,667
Total Capital Assets	\$103,635,811	\$104,339,198	\$67,223,834	\$62,670,311	\$170,859,645	\$167,009,509

Muskingum County, Ohio

**Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited**

Long-Term Debt - As of December 31, 2009, the County had total debt outstanding of \$57,843,861, \$24,377,629 in governmental activities and \$33,466,232 in business-type activities. Table 5 outlines the long-term debt held by the County during 2009 and 2008.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$13,514,410	\$12,050,810	\$18,862,008	\$17,413,024	\$32,376,418	\$29,463,834
Special Assessment Debt	759,364	780,669	0	0	759,364	780,669
Long-Term Bond						
Anticipation Notes	467,000	844,000	750,000	5,635,000	1,217,000	6,479,000
Revenue Bonds	0	0	5,456,800	5,517,100	5,456,800	5,517,100
OWDA Loans	0	0	8,397,424	5,082,065	8,397,424	5,082,065
Contracts Payable	9,378,635	10,459,447	0	0	9,378,635	10,459,447
Capital Leases	258,220	327,508	0	0	258,220	327,508
Total Long-Term Debt	<u>\$24,377,629</u>	<u>\$24,462,434</u>	<u>\$33,466,232</u>	<u>\$33,647,189</u>	<u>\$57,843,861</u>	<u>\$58,109,623</u>

In addition to the above debt, the County's long-term obligations include compensated absences, claims payable, and early retirement incentive payables. Additional information on the County's long-term debt can be found in Note 17 of this report.

The County's total unvoted legal debt margin at December 31, 2009, is \$6,104,507.

Moody's Investors Service, Inc. has assigned an underlying rating of A1 to the outstanding general obligation debt of the County. However, a Aaa credit rating was listed on the bonds since the County purchased insurance guaranteeing bond payments.

Economic Factors

The average unemployment rate for the County in 2009 was 12.5 percent, which is an increase from 8.6 percent from 2008. This rate exceeds the state's average rate for 2009 of 10.9 percent and the average 2009 national rate of 9.3 percent. The increase is reflective of the overall economy.

The County's \$1.492 billion tax base has decreased for the second time within the last six years. This is attributable to the decline in public utility personal property tax values due to State deregulation and the phase out of the general personal property tax. This decrease represents less than one percent of the assessed valuation from the prior year and supports the fact, with the exception of the last two years, that real property values within the County have risen steadily and reached an all time high. Despite uncertain economic conditions, the County's permissive sales tax revenues have continued to increase during the past five years, leveling off in 2007, remained consistent during 2008, and increased slightly during 2009.

The various economic factors were considered in the preparation of the County's 2009 budget, and will be considered in the preparation of future budgets. Appropriate measures will be taken to ensure spending is within available resources.

A further discussion of the County and the economic factors which affect the County and its operations can be found in the transmittal letter of this report.

Muskingum County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Anita J. Adams, Muskingum County Auditor, 401 Main Street, Zanesville, Ohio 43701.

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Muskingum County, Ohio
Statement of Net Assets
December 31, 2009

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
Assets					
Equity in Pooled Cash and Cash Equivalents	\$39,359,730	\$7,906,722	\$47,266,452	\$29,034	\$0
Cash and Cash Equivalents with Fiscal Agents	2,046,619	0	2,046,619	0	0
Cash and Cash Equivalents	0	0	0	0	269,678
Investments	0	0	0	0	118,464
Prepaid Items	352,040	3,720	355,760	0	3,770
Materials and Supplies Inventory	587,117	3,358	590,475	0	70,786
Permissive Motor Vehicle License Tax Receivable	34,470	0	34,470	0	0
Permissive Sales Taxes Receivable	4,490,742	0	4,490,742	0	0
Accounts Receivable	241,438	2,589,322	2,830,760	0	36,860
Intergovernmental Receivable	6,729,456	431,500	7,160,956	0	0
Accrued Interest Receivable	94,534	0	94,534	0	0
Internal Balances	96,841	(96,841)	0	0	0
Property Taxes Receivable	19,034,870	0	19,034,870	0	0
Loans Receivable	335,229	0	335,229	0	0
Special Assessments Receivable	400,091	0	400,091	0	0
Deferred Charges	224,264	322,973	547,237	0	0
Due from Primary Government	0	0	0	0	10,248
Contracts Receivable	0	0	0	9,378,635	0
Payments in Lieu of Taxes Receivable	374,904	0	374,904	0	0
Non-Depreciable Capital Assets	40,369,059	7,476,842	47,845,901	0	0
Depreciable Capital Assets, Net	63,266,752	59,746,992	123,013,744	0	16,801
Total Assets	178,038,156	78,384,588	256,422,744	9,407,669	526,607
Liabilities					
Matured Compensated Absences Payable	16,827	0	16,827	0	0
Accrued Wages and Benefits	1,164,625	29,389	1,194,014	0	5,541
Accounts Payable	1,277,478	116,074	1,393,552	0	11,513
Contracts Payable	0	14,996	14,996	0	0
Intergovernmental Payable	1,573,467	205,468	1,778,935	0	369
Accrued Interest Payable	60,333	110,255	170,588	0	0
Retainage Payable	0	237,199	237,199	0	0
Claims Payable	1,707,800	0	1,707,800	0	0
Deferred Revenue	16,109,244	0	16,109,244	0	0
Deferred Income	0	0	0	0	20,618
Notes Payable	585,000	50,000	635,000	0	0
Due to Component Unit	10,248	0	10,248	0	0
Customer Deposits Payable	0	9,300	9,300	0	0
Long-Term Liabilities:					
Due Within One Year	4,530,936	1,117,099	5,648,035	1,132,508	0
Due In More Than One Year	24,222,964	32,418,916	56,641,880	8,246,127	0
Total Liabilities	51,258,922	34,308,696	85,567,618	9,378,635	38,041
Net Assets					
Invested in Capital Assets, Net of Related Debt	80,517,562	34,044,448	114,562,010	0	16,801
Restricted for:					
Capital Projects	2,613,801	0	2,613,801	0	0
Debt Service	214,377	37,650	252,027	0	0
Road and Bridge Projects	3,067,740	0	3,067,740	0	0
County Home Program	2,479,109	0	2,479,109	0	0
Starlight School Program	13,238,602	0	13,238,602	0	0
Children Services Program	5,645,347	0	5,645,347	0	0
Tuberculosis Clinic Program	1,186,522	0	1,186,522	0	0
Titles and Licenses Administration	871,606	0	871,606	0	0
Community Development Program	964,071	0	964,071	0	0
Real Estate Assessment	1,140,507	0	1,140,507	0	0
Loan Guaranty	925,000	0	925,000	0	0
Other Purposes	4,907,489	0	4,907,489	0	0
Unrestricted	9,007,501	9,993,794	19,001,295	29,034	471,765
Total Net Assets	\$126,779,234	\$44,075,892	\$170,855,126	\$29,034	\$488,566

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$10,419,041	\$3,492,185	\$7,196	\$12,855
Judicial	6,649,197	885,815	266,839	0
Public Safety	11,417,630	2,079,349	1,200,849	6,145
Public Works	7,961,677	255,857	5,826,818	2,482,481
Public Works - Intergovernmental	1,587,632	459,471	318,000	0
Health	1,347,291	301,696	228,908	127,988
Health - Intergovernmental	1,349,916	0	432,367	0
Human Services	38,447,072	3,798,818	24,349,300	6,695
Interest and Fiscal Charges	651,269	0	0	0
<i>Total Governmental Activities</i>	79,830,725	11,273,191	32,630,277	2,636,164
Business-Type Activities:				
Sewer	5,479,802	4,058,592	0	1,833,006
Water	3,327,130	3,425,848	0	378,145
<i>Total Business-Type Activities</i>	8,806,932	7,484,440	0	2,211,151
<i>Total Primary Government</i>	\$88,637,657	\$18,757,631	\$32,630,277	\$4,847,315
Component Units:				
Transportation Improvement District	\$400,342	\$369,975	\$0	\$37,515
Muskingum Starlight Industries, Inc.	624,982	349,603	389	0
<i>Total Component Units</i>	\$1,025,324	\$719,578	\$389	\$37,515

General Revenues

Property Taxes Levied for:
 General Purposes
 Public Safety - Sheriff Levy
 Health - Tuberculosis
 Health - Mental Health
 Human Services - Senior Citizens
 Human Services - County Home
 Human Services - Starlight School
 Human Services - Children Services
Sales Taxes Levied for General Purposes
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Payments in Lieu of Traxes
Miscellaneous
In-Kind Contribution
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and
Change in Net Assets

Primary Government			Component Units	
Governmental Activities	Business - Type Activities	Total	Transportation Improvement District	Muskingum Starlight Industries, Inc.
(\$6,906,805)	\$0	(\$6,906,805)	\$0	\$0
(5,496,543)	0	(5,496,543)	0	0
(8,131,287)	0	(8,131,287)	0	0
603,479	0	603,479	0	0
(810,161)	0	(810,161)	0	0
(688,699)	0	(688,699)	0	0
(917,549)	0	(917,549)	0	0
(10,292,259)	0	(10,292,259)	0	0
(651,269)	0	(651,269)	0	0
<u>(33,291,093)</u>	<u>0</u>	<u>(33,291,093)</u>	<u>0</u>	<u>0</u>
0	411,796	411,796	0	0
0	476,863	476,863	0	0
0	888,659	888,659	0	0
<u>(33,291,093)</u>	<u>888,659</u>	<u>(32,402,434)</u>	<u>0</u>	<u>0</u>
0	0	0	7,148	0
0	0	0	0	(274,990)
0	0	0	7,148	(274,990)
2,817,269	0	2,817,269	0	0
358,184	0	358,184	0	0
467,518	0	467,518	0	0
907,926	0	907,926	0	0
555,804	0	555,804	0	0
2,921,969	0	2,921,969	0	0
5,359,893	0	5,359,893	0	0
2,337,580	0	2,337,580	0	0
15,240,831	0	15,240,831	0	0
2,125,238	0	2,125,238	0	0
1,110,432	0	1,110,432	0	23,437
374,904	0	374,904	0	0
1,210,172	45,969	1,256,141	0	3,289
0	0	0	0	195,440
<u>35,787,720</u>	<u>45,969</u>	<u>35,833,689</u>	<u>0</u>	<u>222,166</u>
<u>(21,888)</u>	<u>21,888</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>35,765,832</u>	<u>67,857</u>	<u>35,833,689</u>	<u>0</u>	<u>222,166</u>
2,474,739	956,516	3,431,255	7,148	(52,824)
<u>124,304,495</u>	<u>43,119,376</u>	<u>167,423,871</u>	<u>21,886</u>	<u>541,390</u>
<u>\$126,779,234</u>	<u>\$44,075,892</u>	<u>\$170,855,126</u>	<u>\$29,034</u>	<u>\$488,566</u>

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,324,099	\$736,312	\$1,052,597	\$2,115,861	\$10,240,040
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	2,046,619
Restricted Cash and Cash Equivalents	68,288	0	0	0	0
Receivables:					
Property Taxes	3,410,596	0	0	3,532,553	6,484,460
Payments in Lieu of Taxes	113,421	0	0	19,307	36,052
Permissive Sales Taxes	4,490,742	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	34,470	0	0
Accounts	166,417	0	756	0	3,284
Accrued Interest	94,534	0	0	0	0
Intergovernmental	1,115,662	0	2,433,203	244,829	698,437
Interfund	180,057	110,691	0	0	0
Special Assessments	0	0	0	0	0
Loans	12,000	0	0	0	0
Materials and Supplies Inventory	127,295	14,624	358,605	517	25,717
Prepaid Items	293,080	17,147	3,241	400	15,656
<i>Total Assets</i>	<u>\$16,396,191</u>	<u>\$878,774</u>	<u>\$3,882,872</u>	<u>\$5,913,467</u>	<u>\$19,550,265</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$264,244	\$603,490	\$104,134	\$35,835	\$20,355
Accrued Interest Payable	0	0	7,320	0	0
Accrued Wages and Benefits	428,885	153,219	112,196	96,342	134,195
Matured Compensated Absences Payable	2,109	2,645	3,896	2,129	6,048
Interfund Payable	667,589	162,120	50,624	73,062	107,003
Intergovernmental Payable	241,826	429,513	35,623	42,979	58,666
Due to Component Unit	0	0	0	0	10,248
Notes Payable	0	0	560,000	0	0
Deferred Revenue	9,110,501	110,691	2,058,725	3,796,689	7,123,551
<i>Total Liabilities</i>	<u>10,715,154</u>	<u>1,461,678</u>	<u>2,932,518</u>	<u>4,047,036</u>	<u>7,460,066</u>
Fund Balances					
Reserved (See Note 25)	262,775	203,398	45,096	0	143,008
Unreserved:					
Undesignated, Reported in:					
General Fund	5,418,262	0	0	0	0
Special Revenue Funds (Deficit)	0	(786,302)	905,258	1,866,431	11,947,191
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,681,037</u>	<u>(582,904)</u>	<u>950,354</u>	<u>1,866,431</u>	<u>12,090,199</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$16,396,191</u>	<u>\$878,774</u>	<u>\$3,882,872</u>	<u>\$5,913,467</u>	<u>\$19,550,265</u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$5,586,876	\$10,066,343	\$36,122,128
0	0	2,046,619
0	1,036,423	1,104,711
2,826,044	2,781,217	19,034,870
15,445	190,679	374,904
0	0	4,490,742
0	0	34,470
4,704	66,277	241,438
0	0	94,534
443,280	1,794,045	6,729,456
43,689	264,449	598,886
0	400,091	400,091
0	323,229	335,229
21,997	38,362	587,117
6,828	15,688	352,040
<u>\$8,948,863</u>	<u>\$16,976,803</u>	<u>\$72,547,235</u>

\$144,615	\$104,805	\$1,277,478
0	612	7,932
86,526	153,262	1,164,625
0	0	16,827
69,678	316,187	1,446,263
39,500	72,526	920,633
0	0	10,248
0	25,000	585,000
<u>3,321,955</u>	<u>5,008,650</u>	<u>30,530,762</u>

<u>3,662,274</u>	<u>5,681,042</u>	<u>35,959,768</u>
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116,847	1,591,881	2,363,005
0	0	5,418,262
5,169,742	6,895,246	25,997,566
0	313,574	313,574
0	2,495,060	2,495,060

<u>5,286,589</u>	<u>11,295,761</u>	<u>36,587,467</u>
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<u>\$8,948,863</u>	<u>\$16,976,803</u>	<u>\$72,547,235</u>
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Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009

Total Governmental Fund Balances		\$36,587,467
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		103,635,811
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	2,925,626	
Payments in Lieu of Taxes	374,904	
Permissive Sales Taxes	4,490,742	
Special Assessments	400,091	
Intergovernmental	5,843,973	
Interest	94,534	
Charges for Services	258,171	
Fines and Forfeitures	26,999	
Rent	277	
Other	6,201	
Total	14,421,518	14,421,518
Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		474,635
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		224,264
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(52,401)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(13,514,410)	
Special Assessments Bonds	(759,364)	
Long-Term Notes Payable	(467,000)	
Compensated Absences	(3,836,114)	
Long-Term Contracts Payable	(9,378,635)	
Early Retirement Incentive	(298,317)	
Capital Leases	(258,220)	
Total	(28,512,060)	<u><u>(28,512,060)</u></u>
Net Assets of Governmental Activities		<u><u>\$126,779,234</u></u>

See accompanying notes to the basic financial statements

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Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy
Revenues					
Property Taxes	\$2,768,171	\$0	\$0	\$2,872,503	\$5,271,313
Special Assessments	0	0	0	0	0
Permissive Sales Taxes	13,482,193	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	459,471	0	0
Charges for Services	3,652,369	857,637	0	915,069	34,320
Licenses and Permits	5,195	0	10,325	0	0
Fines and Forfeitures	364,677	0	59,306	0	0
Intergovernmental	2,487,302	13,424,060	4,868,401	781,228	4,031,652
Interest	1,097,504	0	2,223	0	24,784
Payments in Lieu of Taxes	108,522	0	0	14,000	26,350
Rent	412,452	0	0	0	0
Contributions and Donations	0	0	270,189	841	22,292
Other	1,018,665	70,999	33,016	9,514	1,703
<i>Total Revenues</i>	<u>25,397,050</u>	<u>14,352,696</u>	<u>5,702,931</u>	<u>4,593,155</u>	<u>9,412,414</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,936,740	0	0	0	0
Judicial	6,156,221	0	0	0	0
Public Safety	8,858,359	0	0	0	0
Public Works	198,290	0	5,203,882	0	0
Health	471,251	0	0	0	0
Human Services	516,238	15,040,036	0	4,490,577	7,432,424
Capital Outlay	116,370	0	0	0	0
Intergovernmental	988,336	0	52,727	0	0
Debt Service:					
Principal Retirement	43,196	3,839	134,470	0	0
Current Refunding Principal Retirement	0	0	0	0	0
Issuance Costs	0	0	0	0	0
Interest and Fiscal Charges	2,586	1,201	32,009	0	0
<i>Total Expenditures</i>	<u>25,287,587</u>	<u>15,045,076</u>	<u>5,423,088</u>	<u>4,490,577</u>	<u>7,432,424</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>109,463</u>	<u>(692,380)</u>	<u>279,843</u>	<u>102,578</u>	<u>1,979,990</u>
Other Financing Sources (Uses)					
Proceeds from the Sale of Capital Assets	13,635	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	0
Refunding Bonds Issued	0	0	0	0	0
Bond Anticipation Notes Issued	0	0	0	0	0
Inception of a Capital Lease	116,370	0	0	0	0
Transfers In	83,900	374,976	109,190	0	0
OWDA Loans Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Current Refunding	0	0	0	0	0
Current Refunding Bond Anticipation Note	0	0	0	0	0
Transfers Out	(3,929,219)	0	(508,486)	0	(600,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,715,314)</u>	<u>374,976</u>	<u>(399,296)</u>	<u>0</u>	<u>(600,000)</u>
<i>Net Change in Fund Balances</i>	<u>(3,605,851)</u>	<u>(317,404)</u>	<u>(119,453)</u>	<u>102,578</u>	<u>1,379,990</u>
Fund Balances (Deficit) at Beginning of Year - Restated (See Note 3)	<u>9,286,888</u>	<u>(265,500)</u>	<u>1,069,807</u>	<u>1,763,853</u>	<u>10,710,209</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$5,681,037</u></u>	<u><u>(\$582,904)</u></u>	<u><u>\$950,354</u></u>	<u><u>\$1,866,431</u></u>	<u><u>\$12,090,199</u></u>

See accompanying notes to the basic financial statements

Children Services Levy	Other Governmental Funds	Total Governmental Funds
\$2,298,007	\$2,251,083	\$15,461,077
0	32,603	32,603
0	0	13,482,193
0	0	459,471
1,302,414	2,020,652	8,782,461
0	524,458	539,978
0	215,677	639,660
2,783,396	7,277,622	35,653,661
0	22,694	1,147,205
11,200	117,790	277,862
0	364,343	776,795
6,985	35,027	335,334
5,029	71,556	1,210,482
<u>6,407,031</u>	<u>12,933,505</u>	<u>78,798,782</u>
0	855,981	8,792,721
0	137,116	6,293,337
0	2,139,182	10,997,541
0	3,214,674	8,616,846
0	813,633	1,284,884
5,765,802	4,907,480	38,152,557
0	1,188,547	1,304,917
0	1,631,805	2,672,868
0	1,121,125	1,302,630
0	25,000	25,000
0	224,964	224,964
0	614,730	650,526
<u>5,765,802</u>	<u>16,874,237</u>	<u>80,318,791</u>
<u>641,229</u>	<u>(3,940,732)</u>	<u>(1,520,009)</u>
0	0	13,635
0	2,270,000	2,270,000
0	165,479	165,479
0	9,425,000	9,425,000
0	819,000	819,000
0	0	116,370
0	4,677,239	5,245,305
0	85,253	85,253
0	(6,223,607)	(6,223,607)
0	(3,172,760)	(3,172,760)
0	(1,171,000)	(1,171,000)
0	(229,488)	(5,267,193)
<u>0</u>	<u>6,645,116</u>	<u>2,305,482</u>
641,229	2,704,384	785,473
<u>4,645,360</u>	<u>8,591,377</u>	<u>35,801,994</u>
<u>\$5,286,589</u>	<u>\$11,295,761</u>	<u>\$36,587,467</u>

Muskingum County, Ohio
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009

Net Change in Fund Balances - Governmental Funds		\$785,473
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and capital contributions exceeded depreciation in the current period:		
Capital Asset Additions - Capital Outlay	3,862,632	
Capital Asset Additions - Capital Contributions	782,792	
Current Year Depreciation	<u>(3,955,793)</u>	689,631
An asset granted to a village is an expense in the statement of activities but does not require current financial resources and therefore not reported as an expenditure in the governmental funds.		
		(264,680)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds and loss on disposal of assets:		
Loss on disposal of capital assets	(1,379,383)	
Proceeds from sale of capital assets	<u>(13,635)</u>	(1,393,018)
Revenues and expenses in the statement of activities that do not provide current financial resources are not reported as revenues and expenditures in the funds:		
Property Taxes	265,066	
Special Assessments	64,160	
Permissive Sales Taxes	1,758,638	
Payments in Lieu of Taxes	97,042	
Charges for Services	132,325	
Fines and Forfeitures	2,417	
Intergovernmental	493,249	
Interest	(6,893)	
Rent	(59,916)	
Human Services	(4,558)	
Other	<u>(310)</u>	2,741,220
Repayment of principal and current refundings are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
General Obligation Bonds	1,010,000	
Special Assessment Bonds	90,254	
OWDA Loan	16,718	
Long-Term Bond Anticipation Notes	25,000	
Capital Leases	<u>185,658</u>	1,327,630
Payment to refunded bond escrow agent and current refundings are other financing uses in the governmental funds, but the payment reduces long-term liabilities on the statement of net assets:		
Payment to refunded bond escrow agent	6,223,607	
Current Refundings	<u>4,343,760</u>	10,567,367
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued interest	18,625	
Amortization of bond premium	7,959	
Amortization of bond issuance costs	(9,466)	
Amortization of deferred amount on refunding	<u>(17,861)</u>	(743)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of net assets:		
Proceeds of General Obligation Bonds	(11,695,000)	
Bond Premium	(165,479)	
Proceeds of OWDA Special Assessment Debt	(68,535)	
Proceeds of OWDA Loan	(16,718)	
Long-Term Bond Anticipation Notes	<u>(819,000)</u>	(12,764,732)
Issuance costs are reported as an expenditure when paid in the governmental funds, but are deferred on the statement of net assets.		
		224,964
Inception of a capital lease is reported as an other financing source in the governmental funds, but the inception increases long-term liabilities on the statement of net assets.		
		(116,370)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Compensated Absences Payable	(142,595)	
Early Retirement Incentive	313,108	
Long-Term Contracts Payable	<u>1,080,812</u>	1,251,325
The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the statement of activities. Governmental fund expenditures and the related internal service funds' revenues are eliminated. The net change of the internal service funds is allocated among governmental activities.		
		<u>(573,328)</u>
Change in Net Assets of Governmental Activities		<u><u>\$2,474,739</u></u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,719,482	\$2,717,098	\$2,756,792	\$39,694
Permissive Sales Taxes	13,500,000	13,500,000	14,615,869	1,115,869
Charges for Services	4,487,650	4,309,889	3,668,913	(640,976)
Licenses and Permits	6,100	6,200	5,195	(1,005)
Fines and Forfeitures	401,000	392,800	364,824	(27,976)
Intergovernmental	2,387,996	2,356,173	2,391,239	35,066
Interest	1,008,300	1,004,838	1,297,919	293,081
Payments in Lieu of Taxes	112,392	108,546	108,522	(24)
Rent	233,800	233,800	407,816	174,016
Other	486,500	528,124	1,023,265	495,141
<i>Total Revenues</i>	<u>25,343,220</u>	<u>25,157,468</u>	<u>26,640,354</u>	<u>1,482,886</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,662,855	10,556,743	8,202,418	2,354,325
Judicial	6,617,796	6,672,138	6,213,825	458,313
Public Safety	9,223,192	9,271,143	8,973,060	298,083
Public Works	221,290	221,824	196,066	25,758
Health	488,825	489,873	488,122	1,751
Human Services	545,975	573,491	517,394	56,097
Intergovernmental	1,175,758	1,190,758	984,391	206,367
<i>Total Expenditures</i>	<u>28,935,691</u>	<u>28,975,970</u>	<u>25,575,276</u>	<u>3,400,694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,592,471)</u>	<u>(3,818,502)</u>	<u>1,065,078</u>	<u>4,883,580</u>
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	0	0	13,635	13,635
Advances In	500	0	1,155,307	1,155,307
Advances Out	0	0	(1,170,762)	(1,170,762)
Transfers In	20,521	43,900	83,900	40,000
Transfers Out	(4,021,412)	(4,384,259)	(4,026,469)	357,790
<i>Total Other Financing Sources (Uses)</i>	<u>(4,000,391)</u>	<u>(4,340,359)</u>	<u>(3,944,389)</u>	<u>395,970</u>
<i>Net Change in Fund Balance</i>	(7,592,862)	(8,158,861)	(2,879,311)	5,279,550
Fund Balance at Beginning of Year	8,352,416	8,352,416	8,352,416	0
Prior Year Encumbrances Appropriated	441,848	441,848	441,848	0
<i>Fund Balance at End of Year</i>	<u>\$1,201,402</u>	<u>\$635,403</u>	<u>\$5,914,953</u>	<u>\$5,279,550</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$473,587	\$856,637	\$857,637	\$1,000
Intergovernmental	13,982,021	13,424,030	13,264,903	(159,127)
Other	1,574,866	70,850	70,999	149
<i>Total Revenues</i>	<u>16,030,474</u>	<u>14,351,517</u>	<u>14,193,539</u>	<u>(157,978)</u>
Expenditures				
Current:				
Human Services	<u>16,844,127</u>	<u>15,284,379</u>	<u>15,089,564</u>	<u>194,815</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(813,653)</u>	<u>(932,862)</u>	<u>(896,025)</u>	<u>36,837</u>
Other Financing Sources (Use)				
Advances In	0	0	300,000	300,000
Advances Out	0	0	(300,000)	(300,000)
Transfers In	400,000	474,486	474,486	0
<i>Total Other Financing Sources (Use)</i>	<u>400,000</u>	<u>474,486</u>	<u>474,486</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(413,653)	(458,376)	(421,539)	36,837
Fund Balance at Beginning of Year	177,099	177,099	177,099	0
Prior Year Encumbrances Appropriated	<u>519,526</u>	<u>519,526</u>	<u>519,526</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$282,972</u>	<u>\$238,249</u>	<u>\$275,086</u>	<u>\$36,837</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Permissive Motor Vehicle License Tax	\$300,000	\$300,000	\$460,153	\$160,153
Licenses and Permits	0	19,000	10,200	(8,800)
Fines and Forfeitures	75,000	75,000	59,306	(15,694)
Intergovernmental	5,005,000	5,011,583	4,877,591	(133,992)
Interest	10,000	10,000	2,310	(7,690)
Contributions and Donations	0	269,150	270,189	1,039
Other	0	135,417	41,417	(94,000)
<i>Total Revenues</i>	<u>5,390,000</u>	<u>5,820,150</u>	<u>5,721,166</u>	<u>(98,984)</u>
Expenditures				
Current:				
Public Works	4,573,518	5,686,203	5,331,633	354,570
Intergovernmental	0	52,727	52,727	0
Debt Service:				
Principal Retirement	274,470	274,470	274,470	0
Interest and Fiscal Charges	42,576	42,576	33,789	8,787
<i>Total Expenditures</i>	<u>4,890,564</u>	<u>6,055,976</u>	<u>5,692,619</u>	<u>363,357</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>499,436</u>	<u>(235,826)</u>	<u>28,547</u>	<u>264,373</u>
Other Financing Sources (Use)				
Revenue Notes Issued	0	296,744	296,744	0
Transfers In	317,045	821,597	109,190	(712,407)
Transfers Out	(667,045)	(1,759,719)	(508,486)	1,251,233
<i>Total Other Financing Sources (Use)</i>	<u>(350,000)</u>	<u>(641,378)</u>	<u>(102,552)</u>	<u>538,826</u>
<i>Net Change in Fund Balance</i>	149,436	(877,204)	(74,005)	803,199
Fund Balance at Beginning of Year	823,629	823,629	823,629	0
Prior Year Encumbrances Appropriated	153,268	153,268	153,268	0
<i>Fund Balance at End of Year</i>	<u>\$1,126,333</u>	<u>\$99,693</u>	<u>\$902,892</u>	<u>\$803,199</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Levy Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,752,002	\$2,859,271	\$2,859,271	\$0
Charges for Services	756,699	903,536	915,069	11,533
Intergovernmental	762,460	781,228	781,228	0
Payments in Lieu of Taxes	14,362	14,031	14,000	(31)
Contributions and Donations	1,050	1,050	475	(575)
Other	3,528	9,288	9,514	226
<i>Total Revenues</i>	4,290,101	4,568,404	4,579,557	11,153
Expenditures				
Current:				
Human Services	4,420,193	4,649,598	4,434,064	215,534
<i>Net Change in Fund Balance</i>	(130,092)	(81,194)	145,493	226,687
Fund Balance at Beginning of Year	1,894,049	1,894,049	1,894,049	0
<i>Fund Balance at End of Year</i>	\$1,763,957	\$1,812,855	\$2,039,542	\$226,687

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,047,325	\$5,230,746	\$5,244,849	\$14,103
Charges for Services	33,000	33,000	34,320	1,320
Intergovernmental	3,995,575	4,254,439	4,071,832	(182,607)
Interest	30,000	30,000	24,784	(5,216)
Payments in Lieu of Taxes	22,254	26,410	26,350	(60)
Contributions and Donations	30,000	30,000	21,487	(8,513)
Other	500	1,710	1,409	(301)
<i>Total Revenues</i>	9,158,654	9,606,305	9,425,031	(181,274)
Expenditures				
Current:				
Human Services	8,966,345	9,139,241	7,583,041	1,556,200
<i>Excess of Revenues Over Expenditures</i>	192,309	467,064	1,841,990	1,374,926
Other Financing Use				
Transfers Out	(350,000)	(650,000)	(600,000)	50,000
<i>Net Change in Fund Balance</i>	(157,691)	(182,936)	1,241,990	1,424,926
Fund Balance at Beginning of Year	10,594,931	10,594,931	10,594,931	0
Prior Year Encumbrances Appropriated	106,318	106,318	106,318	0
<i>Fund Balance at End of Year</i>	\$10,543,558	\$10,518,313	\$11,943,239	\$1,424,926

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,201,601	\$2,234,723	\$2,287,422	\$52,699
Charges for Services	1,245,433	1,245,433	1,301,907	56,474
Intergovernmental	3,211,253	3,327,462	2,832,841	(494,621)
Payments in Lieu of Taxes	11,489	11,225	11,200	(25)
Contributions and Donations	500	500	6,985	6,485
Other	25,100	25,100	5,487	(19,613)
<i>Total Revenues</i>	6,695,376	6,844,443	6,445,842	(398,601)
Expenditures				
Current:				
Human Services	9,063,200	9,345,629	6,092,320	3,253,309
<i>Net Change in Fund Balance</i>	(2,367,824)	(2,501,186)	353,522	2,854,708
Fund Balance at Beginning of Year	4,633,163	4,633,163	4,633,163	0
Prior Year Encumbrances Appropriated	240,863	240,863	240,863	0
<i>Fund Balance at End of Year</i>	\$2,506,202	\$2,372,840	\$5,227,548	\$2,854,708

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	Activities - Internal Service Funds
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$4,918,180	\$2,704,393	\$7,622,573	\$2,132,891
Restricted Cash and Cash Equivalents	257,930	16,919	274,849	0
Prepaid Items	977	2,743	3,720	0
Materials and Supplies Inventory	657	2,701	3,358	0
Receivables:				
Intergovernmental	431,500	0	431,500	0
Accounts	2,111,012	478,310	2,589,322	0
Interfund	5,889	716	6,605	944,218
<i>Total Current Assets</i>	<u>7,726,145</u>	<u>3,205,782</u>	<u>10,931,927</u>	<u>3,077,109</u>
Noncurrent Assets:				
Restricted Cash and Cash Equivalents	0	9,300	9,300	0
Deferred Charges	206,671	116,302	322,973	0
Non-Depreciable Capital Assets	6,955,400	521,442	7,476,842	0
Depreciable Capital Assets, Net	37,572,714	22,174,278	59,746,992	0
<i>Total Noncurrent Assets</i>	<u>44,734,785</u>	<u>22,821,322</u>	<u>67,556,107</u>	<u>0</u>
<i>Total Assets</i>	<u>52,460,930</u>	<u>26,027,104</u>	<u>78,488,034</u>	<u>3,077,109</u>
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits	13,231	16,158	29,389	0
Intergovernmental Payable	125,740	79,728	205,468	652,834
Accounts Payable	89,879	26,195	116,074	0
Contracts Payable	14,996	0	14,996	0
Accrued Interest Payable	87,658	22,597	110,255	0
Retainage Payable	220,280	16,919	237,199	0
Interfund Payable	90,041	13,405	103,446	0
Claims Payable - Health Benefits	0	0	0	1,707,800
Notes Payable	50,000	0	50,000	0
Current Portion of Compensated Absences Payable	14,101	19,376	33,477	0
Current Portion of General Obligation Bonds Payable	535,500	284,000	819,500	0
Current Portion of Revenue Bonds Payable	62,500	0	62,500	0
Current Portion of OWDA Loans Payable	31,330	170,292	201,622	0
<i>Total Current Liabilities</i>	<u>1,335,256</u>	<u>648,670</u>	<u>1,983,926</u>	<u>2,360,634</u>
Long-Term Liabilities (Net of Current Portion):				
Compensated Absences Payable	0	9,300	9,300	0
Compensated Absences Payable	14,204	22,102	36,306	0
Claims Payable - Workers' Compensation	0	0	0	241,840
Notes Payable	750,000	0	750,000	0
General Obligation Bonds Payable	12,263,362	5,779,146	18,042,508	0
Revenue Bonds Payable	5,394,300	0	5,394,300	0
OWDA Loans Payable	4,624,033	3,571,769	8,195,802	0
<i>Total Long-Term Liabilities</i>	<u>23,045,899</u>	<u>9,382,317</u>	<u>32,428,216</u>	<u>241,840</u>
<i>Total Liabilities</i>	<u>24,381,155</u>	<u>10,030,987</u>	<u>34,412,142</u>	<u>2,602,474</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	21,037,408	13,007,040	34,044,448	0
Restricted for Debt Service	37,650	0	37,650	0
Unrestricted	7,004,717	2,989,077	9,993,794	474,635
<i>Total Net Assets</i>	<u>\$28,079,775</u>	<u>\$15,996,117</u>	<u>\$44,075,892</u>	<u>\$474,635</u>

Muskingum County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$4,058,592	\$3,425,848	\$7,484,440	\$9,266,827
Operating Expenses				
Personal Services	550,088	667,356	1,217,444	0
Contractual Services	2,981,289	790,583	3,771,872	1,477,432
Materials and Supplies	73,056	448,655	521,711	0
Claims	0	0	0	8,362,723
Depreciation	906,947	968,405	1,875,352	0
Amortization	128,373	0	128,373	0
Other	0	11,207	11,207	0
<i>Total Operating Expenses</i>	<u>4,639,753</u>	<u>2,886,206</u>	<u>7,525,959</u>	<u>9,840,155</u>
<i>Operating Income (Loss)</i>	<u>(581,161)</u>	<u>539,642</u>	<u>(41,519)</u>	<u>(573,328)</u>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	3,647	42,322	45,969	0
Interest and Fiscal Charges	(828,814)	(390,236)	(1,219,050)	0
Loss on Disposal of Capital Assets	(11,235)	(50,688)	(61,923)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(836,402)</u>	<u>(398,602)</u>	<u>(1,235,004)</u>	<u>0</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(1,417,563)</u>	<u>141,040</u>	<u>(1,276,523)</u>	<u>(573,328)</u>
Capital Contributions from Grants	1,727,760	275,949	2,003,709	0
Capital Contributions from Customers	105,246	102,196	207,442	0
Transfers In	56,013	16,242	72,255	0
Transfers Out	(47,559)	(2,808)	(50,367)	0
<i>Change in Net Assets</i>	<u>423,897</u>	<u>532,619</u>	<u>956,516</u>	<u>(573,328)</u>
Net Assets Beginning of Year - Restated (See Note 3)	<u>27,655,878</u>	<u>15,463,498</u>	<u>43,119,376</u>	<u>1,047,963</u>
<i>Net Assets End of Year</i>	<u>\$28,079,775</u>	<u>\$15,996,117</u>	<u>\$44,075,892</u>	<u>\$474,635</u>

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$3,762,994	\$3,424,597	\$7,187,591	\$0
Cash Received from Transactions with Other Funds	0	0	0	9,227,190
Cash Payments for Employee Services and Benefits	(539,843)	(684,780)	(1,224,623)	0
Cash Payments for Goods and Services	(2,937,104)	(1,305,592)	(4,242,696)	(1,457,272)
Cash Payments for Claims	0	0	0	(7,798,603)
Other Non-Operating Revenues	3,647	42,322	45,969	0
Utility Deposits Received	0	12,675	12,675	0
Utility Deposits Returned	0	(3,375)	(3,375)	0
Other Operating Expenses	0	(11,207)	(11,207)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>289,694</u>	<u>1,474,640</u>	<u>1,764,334</u>	<u>(28,685)</u>
Cash Flows from Noncapital Financing Activities				
Advances In	431,500	62,945	494,445	0
Advances Out	(422,000)	(464)	(422,464)	0
Transfers In	56,013	16,242	72,255	0
Transfers Out	(47,559)	0	(47,559)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>17,954</u>	<u>78,723</u>	<u>96,677</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(4,060,681)	(554,781)	(4,615,462)	0
Bond Anticipation Notes Issued	2,700,000	0	2,700,000	0
General Obligation Bonds Issued	2,035,000	100,000	2,135,000	0
Refunding Bonds Issued	1,105,000	0	1,105,000	0
OWDA Loans Issued	3,511,808	0	3,511,808	0
Tap-In Fees	193,693	102,196	295,889	0
Capital Grants	472,000	0	472,000	0
Premium on General Obligation Bonds Issued	6,729	225	6,954	0
Premium on Refunding Bonds Issued	3,513	0	3,513	0
Principal Paid on General Obligation Bonds	(456,500)	(270,000)	(726,500)	0
Principal Paid on Bond Anticipation Notes	(7,631,000)	(96,000)	(7,727,000)	0
Principal Paid on OWDA Loans	(29,039)	(167,410)	(196,449)	0
Principal Paid on Revenue Bonds	(60,300)	0	(60,300)	0
Payment to Refunded Bond Escrow Agent	(1,087,513)	0	(1,087,513)	0
Issuance Costs Paid on General Obligation Bonds	(45,729)	(4,225)	(49,954)	0
Issuance Costs Paid on Refunding Bonds	(20,514)	0	(20,514)	0
Interest and Fiscal Charges Paid on General Obligation Bonds	(490,403)	(275,728)	(766,131)	0
Interest and Fiscal Charges Paid on Bond Anticipation Notes	(206,878)	(3,017)	(209,895)	0
Interest and Fiscal Charges Paid on OWDA Loans	(29,151)	(72,154)	(101,305)	0
Interest and Fiscal Charges Paid on Revenue Bonds	(259,052)	0	(259,052)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(4,349,017)</u>	<u>(1,240,894)</u>	<u>(5,589,911)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(4,041,369)	312,469	(3,728,900)	(28,685)
Cash and Cash Equivalents Beginning of Year	<u>9,217,479</u>	<u>2,418,143</u>	<u>11,635,622</u>	<u>2,161,576</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$5,176,110</u>	<u>\$2,730,612</u>	<u>\$7,906,722</u>	<u>\$2,132,891</u>

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2009

	<u>Business - Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Total</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	(\$581,161)	\$539,642	(\$41,519)	(\$573,328)
Adjustments:				
Other Non-Operating Revenues	3,647	42,322	45,969	0
Depreciation	906,947	968,405	1,875,352	0
Amortization	128,373	0	128,373	0
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(292,096)	(535)	(292,631)	0
(Increase) Decrease in Prepaid Items	(523)	10,570	10,047	0
Increase in Interfund Receivable	(3,502)	(716)	(4,218)	(39,637)
Decrease in Intergovernmental Receivable	0	16,286	16,286	0
Increase in Materials and Supplies Inventory	(403)	(2,105)	(2,508)	0
Increase (Decrease) in Accounts Payable	64,700	(19,598)	45,102	0
Increase in Accrued Wages and Benefits	2,460	2,291	4,751	0
Increase in Contracts Payable	14,996	0	14,996	0
Increase in Retainage Payable	220,280	16,919	237,199	0
Increase (Decrease) in Compensated Absences Payable	5,767	(22,993)	(17,226)	0
Increase in Interfund Payable	657	1,865	2,522	0
Increase in Claims Payable	0	0	0	548,670
Increase in Customer Deposits Payable	0	9,300	9,300	0
Increase (Decrease) in Intergovernmental Payable	(180,448)	(87,013)	(267,461)	35,610
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$289,694</u>	<u>\$1,474,640</u>	<u>\$1,764,334</u>	<u>(\$28,685)</u>

Noncash Transactions:

During 2009, capital contributions from customers decreased \$88,447 in the Sewer Enterprise Fund due to a decrease in receivables for unbilled tap-in fees. The Sewer Enterprise Fund reflects capital contributions from grants in the amount of \$2,159,260 resulting from intergovernmental receivables of \$431,500 and capital asset acquisitions of \$1,727,760. The Water Enterprise Fund reflects capital contributions from grants in the amount of \$275,949 resulting from capital asset acquisitions. The Water Enterprise Fund received forgiveness of an interfund payable in the amount of \$2,808 that is being shown as a current year transfer in.

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

Assets

Equity in Pooled Cash and Cash Equivalents	\$10,782,637
Cash and Cash Equivalents in Segregated Accounts	939,069
Receivables:	
Permissive Motor Vehicle License Tax	3,434
Intergovernmental	6,875,190
Accounts	2,920,038
Property Taxes	59,805,620
Lodging Taxes	18,699
Payments in Lieu of Taxes	576,197

Total Assets \$81,920,884

Liabilities

Intergovernmental Payable	\$75,791,642
Deposits Held and Due to Others	300,057
Undistributed Monies	5,829,185

Total Liabilities \$81,920,884

See accompanying notes to the basic financial statements

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

NOTE 1 - REPORTING ENTITY

Established in 1804, Muskingum County, Ohio (the County) is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two County Court Judges, two Common Pleas Court Judges, and a Probate Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and chief administrators of public services for the County, including each of these departments.

Reporting Entity

The reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Muskingum County, this includes the Children Services Board, the Board of Developmental Disabilities, the Tuberculosis Clinic Board, the Board of Mental Health and Recovery Services, the Law Library Resources Board and all departments and activities that are directly operated by the elected county officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the program's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the levying of taxes, or the issuance of debt.

The component unit column in the combined financial statements identifies the financial data of the County's component units, the Transportation Improvement District and Muskingum Starlight Industries, Inc. They are discretely reported to emphasize that they are legally separate from the County.

The Transportation Improvement District (District) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995. The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

One member is appointed by the President of the Ohio Senate and one member is appointed by the Speaker of the House of Representatives. The Board of Directors appoints a Chairman, who presides at all meetings and is the chief executive officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief executive officer of the District for the purpose of civil process and is authorized to accept such services on behalf of the District. He performs such other duties and has such authority as may be provided from time to time by the Board. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the Muskingum County Transportation Improvement District. The County may impose its will on the District and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Separately entered into financial statements can be obtained from the Transportation Improvement District, Zanesville, Ohio.

Muskingum Starlight Industries, Inc. is a legally separate, non-governmental, not-for-profit corporation, served by a self-supporting board of trustees. The workshop, under a contractual agreement with the Muskingum County Board of Developmental Disabilities (DD), provides sheltered employment for developmentally disabled adults in Muskingum County. The Muskingum County Board of DD provides the workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the disabled and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Separately entered into financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

The following potential component units have been excluded from the County's financial statements because the County is not financially accountable for these organizations nor are these entities for which the County approves the budget, the issuing of debt, or the levying of taxes:

Muskingum Valley Educational Service Center
Muskingum County Law Library
Muskingum University
Zanesville/Muskingum Convention and Visitors Bureau
City of Zanesville/Washington Township Joint Economic Development District

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the county treasury. In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following entities is presented as agency funds in the County's financial statements:

Zanesville-Muskingum County General Health District is governed by a seven member board of health which oversees the operation of the health district and is elected by a regional advisory council. The board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

The Zanesville-Muskingum County Port Authority (the Port Authority) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority operates under the direction of a five member Board of Directors. The Board is comprised of two members appointed by the City of Zanesville, two members appointed by Muskingum County, and one member appointed jointly by the City and the County. The Port Authority is authorized to purchase, construct, sell, lease, and operate facilities within its jurisdiction as enumerated in Ohio Revised Code Chapter 4582.

Muskingum County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

The County participates in the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is discussed in Note 21.

South East Ohio Joint Solid Waste Management District
Mental Health and Recovery Services Board
Mid East Ohio Regional Council of Governments (MEORC)
Southeast Area Transit Authority (SEAT)
PRO-Muskingum Families & Children First Council
Area Agency on Aging
Ohio Mid-Eastern Governments Association (OMEGA)
Licking-Muskingum Community Based Correctional Facility (CBCF)
Zanesville-Muskingum County Port Authority
Perry Multi-County Juvenile Facility
Muskingum County Center for Seniors
Foxfire High School

The County is associated with the following organizations which are defined as related organizations. Additional financial information concerning the related organizations is presented in Note 22.

Muskingum County Convention Facilities Authority
Zanesville Metropolitan Housing Authority
Muskingum Valley Park District
Muskingum County Library System

The County is associated with the County Risk Sharing Authority, Inc. (CORSA), a public entity pool. Additional information concerning this organization is presented in Note 23.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations entered into on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations entered into after November 30, 1989, to its enterprise funds and business-type activities. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major/discretionary major governmental funds:

General Fund - The General Fund, the County's primary operating fund, accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Public Assistance Fund - To account for various federal and state grants as well as transfers from the General Fund, used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from motor vehicle licenses, gasoline taxes, and grants. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.

County Home Levy Fund - To account for revenues for room and board as well as property taxes used to administer and operate the County Home.

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Children Services Levy Fund - To account for revenues derived from property taxes and state and federal funds. State law restricts the expenditure of these revenues to programs designed to aid homeless children or children from troubled families.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County reports the following major proprietary funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund - To account for water services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The internal service funds are used to account for the operation of the County's self-insurance program for employee health benefits and prescription drugs and the County's workers' compensation program through a retrospective rating plan.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Assets. The Statement of Changes in Revenues, Expenses, and Changes in Fund Net Assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, payments in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes and payments in lieu of taxes is recognized in the year for which the taxes are levied (see Note 7). Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the fund, program, department, and object level. Budgetary modifications may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources in effect at the time final appropriations were passed by the County.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

Differences between the structures used for budgeting and the fund structure used for generally accepted accounting principles reporting should be disclosed as perspective differences. For the County, this includes three debt service funds. The Note Retirement Fund is combined with the Brandywine Loop Extension Special Revenue Fund and the Eastpointe Capital Projects Fund which are the funds that reflect the short-term note liability. The Sewer Debt Service Fund and the Water Debt Service Fund are combined with the appropriate enterprise funds in the Proprietary Fund Financial Statements.

The Eastpointe Road Project Capital Projects Fund was not budgeted because the County did not anticipate any financial activity within this fund and none occurred.

F. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee, fiscal agent, or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2009, investments were limited to non-participating certificates of deposit and federal, state, and local agency securities. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Non-participating investment contracts are reported at cost or amortized cost. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2009, interest was distributed to the General Fund, and certain special revenue funds. Interest revenue credited to the General Fund during 2009 amounted to \$1,097,504, which includes \$1,006,724 assigned from other County funds.

G. Restricted Assets

The governmental balance sheet is showing restricted cash and cash equivalents for unspent debt proceeds, certain resources limited by applicable debt agreements set aside for the guarantee of a component unit loan repayment, and the amount of unclaimed monies not available for appropriation. Restricted cash and cash equivalents in the Sewer and Water Enterprise Funds represent amounts withheld on construction contracts until the successful completion of contracts, certain resources set aside for the repayment of principal and interest on revenue bonds because their use is limited by applicable bond covenants, and cash held for customer deposits

H. Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criteria, the County has elected to not record child support arrearages. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

I. Inventory of Supplies

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

K. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables." These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

L. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide Statement of Net Assets but are not reported in the fund financial statements. Capital assets utilized by enterprise funds are reported both in the business-type activities column of the government-wide Statement of Net Assets and in the funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized.

All reported capital assets are depreciated or amortized except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation and amortization is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	20-50 Years	20-50 Years
Machinery, Equipment, Furniture and Fixtures	5-10 Years	5-10 Years
Vehicles	5-10 Years	5-10 Years
Infrastructure	15-50 Years	20-50 Years

The County's infrastructure consists of roads, bridges, water and sewer lines, and sewer capacity and includes infrastructure acquired prior to 1980.

M. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year-end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees after seven years of service at varying rates depending on County policy.

The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated leave are paid. The non-current portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, long-term loans, and long-term notes are recognized as a liability in the governmental fund financial statements when due.

O. Bond Premiums, Discounts, and Issuance Costs

Bond premiums, discounts, and issuance costs are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

On the governmental fund financial statements, governmental fund types recognize issuance costs and bond premiums or discounts in the period in which the related debt is issued. The face amount of the debt issue is reported as other financing sources. Premiums received or discounts paid on debt issuances are shown as other financing sources or uses on the governmental fund financial statements. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Capital Contributions

Contributions of capital arise from contributions of capital assets from governmental activities to business-type activities, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

Q. Fund Balance Reserves

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, loan guaranty, loans receivable, and claimants. Reservation for claimants is established because by law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. The reserve for loan guaranty is for the guarantee of component unit loan repayment.

R. Internal Activity

Transfers within governmental activities are eliminated on the government-wide statements. Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

S. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes primarily include the guarantee of a component unit loan and also the net assets from the Felony Delinquent Care and Custody, Senior Citizens Levy, Sheriff Levy, Court Special Projects, and Wireless 911 Special Revenue Funds. Net Assets restricted for debt service in the business-type activities consist of amounts restricted based upon the requirements of bond indenture covenants. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

T. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for wastewater treatment, sale of water, and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as non-operating.

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

V. Estimates

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

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET ASSETS

A. Change in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County’s financial statements.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

B. Restatement of Net Assets

In prior years, based upon GASB guidance, tax increment financing arrangements were to be treated as exchange transactions and a receivable was recognized for the full amount of the tax increment financing in the year in which the agreement was entered into. GASB has now indicated that the tax increment financing agreements are imposed nonexchange transactions rather than exchange transactions. In addition, net assets of governmental and business-type activities were restated due to modifications in the book value of capital assets as previously reported. Also, permissive sales taxes receivable as previously reported was understated.

These restatements had the following effect on governmental activities net assets as previously reported at December 31, 2008.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Assets as Previously Reported	\$124,455,731	\$42,562,925
Payments in Lieu of Taxes Receivable	(2,483,715)	0
Capital Assets	849,840	556,451
Permissive Sales Taxes Receivable	1,482,639	0
Adjusted Net Assets at December 31, 2008	<u>\$124,304,495</u>	<u>\$43,119,376</u>

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the General Fund and each major special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- C. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance.
- D. Unrecorded cash, unreported interest, market value adjustments for investments, and prepaid items are reported on the balance sheet (GAAP basis), but not on the budgetary basis.
- E. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported on the balance sheet (GAAP basis) in the appropriate County fund.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

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

	Net Change in Fund Balances General and Major Special Revenue Funds					
	General	Public Assistance	Motor Vehicle and Gasoline Tax	County Home Levy	Starlight School Levy	Children Services Levy
GAAP Basis	(\$3,605,851)	(\$317,404)	(\$119,453)	\$102,578	\$1,379,990	\$641,229
Net Adjustment for						
Revenue Accruals	957,323	(5,676)	314,892	37,486	50,563	41,154
Beginning of the Year:						
Unrecorded Cash	46,341	0	562	0	0	35,601
Unreported Interest	128,379	0	0	0	0	0
Agency Fund						
Cash Allocation	54,255	0	0	25,235	126,174	50,470
Prepaid Items	287,864	37,897	2,374	2,374	36,234	1,279
End of the Year:						
Unrecorded Cash	(65,766)	(153,481)	(475)	0	(11,482)	(27,359)
Unreported Interest	72,036	0	0	0	0	0
Agency Fund						
Cash Allocation	(65,634)	0	0	(76,319)	(152,638)	(61,055)
Prepaid Items	(293,080)	(17,147)	(3,241)	(400)	(15,656)	(6,828)
Net Adjustment for						
Expenditure Accruals	135,597	242,507	(119,434)	54,539	8,105	(50,055)
Transfers In	0	99,510	0	0	0	0
Transfers Out	(97,250)	0	0	0	0	0
Advances In	82,777	0	0	0	0	0
Advances Out	(98,232)	0	0	0	0	0
Encumbrances	(418,070)	(307,745)	(149,230)	0	(179,300)	(270,914)
Budget Basis	<u>(\$2,879,311)</u>	<u>(\$421,539)</u>	<u>(\$74,005)</u>	<u>\$145,493</u>	<u>\$1,241,990</u>	<u>\$353,522</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2009

NOTE 5 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

The following funds had deficit fund balances/net assets as of December 31, 2009:

<u>Fund Type/Fund</u>	<u>Deficit Fund Balances/ Net Assets</u>
<u>Special Revenue Funds:</u>	
Public Assistance	\$582,904
Access Visitation Grant	241
Homeland Security	710
Block Grants	11,632
Self-Insurance Health Internal Service Fund	649,763

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides operating transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

B. Legal Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations contrary to Section 5705.41, Revised Code:

<u>Fund Type/Fund</u>	<u>Excess</u>
Block Grants Special Revenue Fund	
Principal Retirement	\$16,718
Water Debt Service Fund	
Bond Issuance Costs	2,125
Sewer Debt Service Fund	
Bond Issuance Costs	2,125
Sewer Enterprise Fund	
Interest and Fiscal Charges	14,003

NOTE 6 - DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into two categories, active and inactive.

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities entered into by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
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 these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio may be in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

10. Fifteen percent of the County's average portfolio may be in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers' acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At December 31, 2009, the County's Starlight School Levy Special Revenue Fund had a cash balance of \$2,046,619 with MEORC, a jointly governed organization (see Note 21). The money is held by MEORC in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for MEORC as a whole may be obtained from their audit report. To obtain financial information, write to the Mid East Ohio Regional Council, Cathy Henthorn, who serves as Director of Financial Operations, 160 Columbus Road, Mt. Vernon, Ohio 43050.

Cash on Hand

At year-end, the County had \$523,737 in undeposited cash on hand which is included on the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$30,870,862 of the County's bank balance of \$42,929,498 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

As of December 31, 2009, the County had the following investments. All investments are in an internal investment pool.

	Fair Value	Maturity	Percent of Total Investments	Rating	Agency
Federal Home Loan Mortgage Corporation Bonds	\$798,356	04/20/2011 to 07/29/2014	4.90%	AAA	S&P
Federal National Mortgage Association Bonds	200,188	01/28/2013 to 09/02/2014	1.23%	AAA	S&P
Federal Home Loan Bank Bonds	6,802,235	06/17/2011 to 10/15/2015	41.77%	AAA	S&P
State and Local Government Series Bonds	34,000	07/01/2010 to 07/01/2014	0.21%	Aaa	Moody's
US Treasury Note	100,645	04/30/2010	0.62%	AAA	S&P
Federal Home Loan Bank Step-Up Bonds	2,085,719	08/26/2010 to 12/30/2014	12.81%	AAA	S&P
Federal Farm Credit Bank Bonds	6,262,217	06/09/2011 to 01/05/2015	38.46%	AAA	S&P
Total	<u>\$16,283,360</u>		<u>100.00%</u>		

Interest Rate Risk The County's investment policy does not address interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity. The intent of the policy is to avoid the need to sell securities prior to maturity.

Credit Risk The County has no investment policy that addresses credit risk.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The percentage of total investments is listed in the table above.

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2009

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$14.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property	\$1,414,387,660
Public Utility Personal Property	74,554,590
General Business	2,935,810
Total Assessed Value	<u>\$1,491,878,060</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the General Fund and the County Home Levy, Starlight School Levy, Children Services Levy, Tuberculosis Clinic, Senior Citizens Levy, Mental Health Levy, and Sheriff Levy Special Revenue Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

NOTE 8 - PERMISSIVE SALES AND USE TAXES

In 1971, the County Commissioners by resolution imposed a one-half percent tax, and an additional one-half percent tax in 1982 and 1993, respectively, on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection.

The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2009, consisted of taxes, payments in lieu of taxes, accrued interest, sales taxes, permissive motor vehicle license tax, accounts (billings for user charged services, including unbilled utility services and tap-in fees that the County is allowing property owners to pay over time), special assessments, interfund, loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities</u>	<u>Amount</u>
Homestead and Rollback	\$1,051,960
Local Government Subsidies	620,211
Breakfast/Lunch Reimbursement	3,715
Public Defender	113,917
Detention Reimbursements	23,007
Medicare Reimbursements	110,000
Estate Taxes	7,154
MVL Distribution	1,290,409
Gasoline Excise Tax	1,141,863
JEDD Income Tax Sharing	107,827
Tangible Personal Property Tax Reimbursement	273,878
911 Wireless Grant	31,873
Victims of Criminal Account Grant	30,297
Ohio Childrens' Trust Grant	13,833
Community Development Block Grants	977,354
Jail Reduction Grant	28,947
Community Corrections Grant	130,829
Reclaim Ohio Grant	184,382
DARE Grant	10,740
Children Services Grants and Subsidies	247,418
Child Support Enforcement Grants and Subsidies	29,418
Starlight School Levy Grants and Subsidies	245,832
Miscellaneous Intergovernmental Receivables	54,592
Total Governmental Activities	<u>6,729,456</u>
<u>Business - Type Activities</u>	
Community Development Block Grants	431,500
Total Intergovernmental Receivables	<u>\$7,160,956</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for non-payment. Management believes all other receivables are fully collectible within one year, except for property taxes, payments in lieu of taxes, special assessments, and loans.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

During 2009 and in previous years, several tax abatement agreements were entered into between the County and local businesses to encourage economic growth in the County. In addition to the abatements, the businesses also agreed with the County and various school districts to make compensation payments in lieu of taxes. Each agreement states a specified percentage that the businesses will pay based on what the property taxes would normally have been. The receivable has been recorded in each of the levied funds. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections.

The County entered into Tax Increment Financing Agreements with The Longaberger Company during 1999 and Lowe's Home Center, Inc. during 1994 for the construction of a distribution center and infrastructure improvements. To encourage these improvements, the companies were granted an exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due. These payments are being used to finance the above improvements and will continue until the earlier of 30 years or until the revenue in lieu of taxes equals or exceeds the costs of the improvements. A receivable for the amount that will be received by the County in future years has been recorded in the Redevelopment Tax Equivalent and the Brandywine Loop Extension Special Revenue Funds. The receivables represent amounts measurable at December 31, 2009.

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$333,817. The County has \$27,153 in delinquent special assessments at December 31, 2009.

Loans Receivable, although ultimately collectible, will not be collected within one year. The County is reflecting a \$323,229 loan receivable in the Debt Service Fund with \$20,000 to be received during 2010. This is the result of a loan made to the County Fairboard during 2002. The remaining amount of loans receivable of \$12,000 in the General Fund represents a loan made to Forever Dads that is to be repaid during 2010.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<u>Governmental Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$6,446,227	\$206,077	\$0	\$6,652,304
Land Improvements	32,074,914	119,112	0	32,194,026
Construction in Progress	1,218,106	797,687	(493,064)	1,522,729
Total Non-Depreciable Capital Assets	<u>39,739,247</u>	<u>1,122,876</u>	<u>(493,064)</u>	<u>40,369,059</u>
Depreciable Capital Assets:				
Buildings	40,286,379	1,034,532	0	41,320,911
Machinery, Equipment, Furniture and Fixtures	6,144,632	97,806	(67,012)	6,175,426
Vehicles	6,463,581	487,056	(248,183)	6,702,454
Infrastructure	52,561,628	2,396,218	(2,535,118)	52,422,728
Total Depreciable Capital Assets	<u>105,456,220</u>	<u>4,015,612</u>	<u>(2,850,313)</u>	<u>106,621,519</u>
Accumulated Depreciation:				
Buildings	(9,137,087)	(804,751)	0	(9,941,838)
Machinery, Equipment, Furniture and Fixtures	(4,601,099)	(373,576)	47,726	(4,926,949)
Vehicles	(4,882,731)	(535,388)	220,668	(5,197,451)
Infrastructure	(22,235,352)	(2,242,078)	1,188,901	(23,288,529)
Total Accumulated Depreciation	<u>(40,856,269)</u>	<u>(3,955,793) *</u>	<u>1,457,295</u>	<u>(43,354,767)</u>
Total Depreciable Capital Assets, Net	<u>64,599,951</u>	<u>59,819</u>	<u>(1,393,018)</u>	<u>63,266,752</u>
Governmental Capital Assets, Net	<u>\$104,339,198</u>	<u>\$1,182,695</u>	<u>(\$1,886,082)</u>	<u>\$103,635,811</u>

*Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$260,131
Judicial	144,826
Public Safety	369,234
Public Works	2,724,347
Health	57,168
Human Services	400,087
Total Depreciation Expense	<u>\$3,955,793</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

	Balance December 31, 2008	Additions	Reductions	Balance December 31, 2009
<u>Business - Type Activities</u>				
Non-Depreciable Capital Assets:				
Land	\$199,100	\$0	\$0	\$199,100
Construction in Progress	1,692,472	5,586,270	(1,000)	7,277,742
Total Non-Depreciable Capital Assets	<u>1,891,572</u>	<u>5,586,270</u>	<u>(1,000)</u>	<u>7,476,842</u>
Depreciable Capital Assets:				
Buildings	808,976	10,343	0	819,319
Machinery, Equipment, Furniture and Fixtures	361,802	29,218	0	391,020
Vehicles	717,396	26,431	(14,500)	729,327
Infrastructure	84,038,753	966,909	(119,688)	84,885,974
Total Depreciable Capital Assets	<u>85,926,927</u>	<u>1,032,901</u>	<u>(134,188)</u>	<u>86,825,640</u>
Accumulated Depreciation:				
Buildings	(380,645)	(19,106)	0	(399,751)
Machinery, Equipment, Furniture and Fixtures	(178,894)	(63,485)	0	(242,379)
Vehicles	(624,287)	(42,420)	14,500	(652,207)
Infrastructure	(23,964,362)	(1,878,714)	58,765	(25,784,311)
Total Accumulated Depreciation	<u>(25,148,188)</u>	<u>(2,003,725) *</u>	<u>73,265</u>	<u>(27,078,648)</u>
Total Depreciable Capital Assets, Net	<u>60,778,739</u>	<u>(970,824)</u>	<u>(60,923)</u>	<u>59,746,992</u>
Business - Type Activities Capital Assets, Net	<u>\$62,670,311</u>	<u>\$4,615,446</u>	<u>(\$61,923)</u>	<u>\$67,223,834</u>

*Of this amount, \$128,373 is presented as amortization expense on the Statement of Revenues, Expenses, and Changes in Fund Net Assets relating to the County's purchased sewer capacity which is included in the above table as part of infrastructure.

NOTE 11 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; employee injuries; and natural disasters. The County contracts with County Risk Sharing Authority, Inc. (CORSA) to address property, liability, and crime insurance coverage. CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty, and crime insurance coverage for its members and was established May 12, 1987.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Coverage is as follows:

Property Coverage:

Property	\$117,966,823 replacement cost value
Equipment Breakdown	\$100,000,000 replacement cost value
Crime	\$1,000,000

Liability Coverage:

Automobile Liability	\$1,000,000 each occurrence
Uninsured/Underinsured Motorists	\$250,000 each occurrence
General Liability	\$1,000,000 each occurrence
Stop Gap Liability	\$1,000,000 each occurrence
Attorney Disciplinary Proceedings	\$25,000 each occurrence
	\$25,000 annual aggregate
Medical Professional Liability	\$8,000,000 each occurrence
Law Enforcement Liability	\$1,000,000 each occurrence
Errors and Omissions Liability	\$1,000,000 each occurrence
	\$1,000,000 annual aggregate
Excess Liability	\$7,000,000 each occurrence
	\$7,000,000 annual aggregate

Boiler and Machinery Coverage \$100,000,000 limit

The deductible on the above coverage for each occurrence is \$5,000.

Settlements have not exceeded coverage in any of the last three years. There has not been a significant reduction in coverage from the prior year.

The County maintains a limited risk health insurance program for employees through Sun Life Assurance Company. Premiums are paid to a third party administrator, MedBen Administrative Group. The claims are processed and monitored by a County insurance administrator in conjunction with the third party administrator. An internal service fund is presented in the financial statements and reflects premiums paid into the Self-Insurance Health Internal Service Fund by other funds which are available to pay claims and administrative costs, and establish claim reserves. An excess coverage insurance policy covers annual individual claims in excess of \$100,000 and aggregate annual claims in excess of \$7,861,774.

The claims liability of the Self-Insurance Health Internal Service Fund of \$1,707,800 is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Amounts reported were provided by the County's third party administrators. Changes in the funds' claims liability for 2008 and 2009 were:

Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
Self Insurance Health				
2008	\$1,265,000	\$6,677,558	\$6,723,558	\$1,219,000
2009	1,219,000	7,726,328	7,237,528	1,707,800

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

The County participates in the State Workers' Compensation retrospective rating and payment program. Under the retrospective rating program, the County accumulates workers' compensation premiums in a self-insurance internal service fund based upon rates determined by their third party administrator. A portion of the premiums are paid to the State of Ohio to cover administrative fees, while the remaining premiums are maintained in the fund and used to pay claims as they are billed by the State. Claims are billed to the County one year in arrears. Once the County receives notice of the 2009 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. This payable is reclassified from claims payable to intergovernmental payable.

Participation in the plan is approved on a yearly basis and is limited to counties that can meet the plan's selection criteria. The County contracts with the firm of Comp Management, Inc. to provide administrative, costs controls, and actuarial services for the plan. Incurred but not reported, incurred but not paid, and premium of \$894,674 have been accrued as liabilities at December 31, 2009, based on an estimate by the County Auditor's office and the Bureau of Workers' Compensation. The intergovernmental and claims liabilities reported in the Workers' Compensation Internal Service Fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid costs, including estimates of costs related to incurred but not reported and incurred but not paid claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims and intergovernmental liabilities in 2008 and 2009 were:

Self-Insurance Workers' Compensation Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Change in Workers' Compensation Premium	Balance at End of Year
2008	\$823,928	\$420,388	\$476,532	\$31,410	\$799,194
2009	799,194	636,395	561,075	20,160	894,674

NOTE 12 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional pension and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$2,505,810, \$2,162,872, and \$2,881,675 respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$82,857 made by the County and \$59,183 made by the plan members.

B. State Teachers Retirement System (STRS)

Plan Description - Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2009, 2008, and 2007 were \$115,660, \$117,376, and \$116,740, respectively; 100 percent has been contributed for years 2009, 2008, and 2007. Contributions to the DC and Combined plans for 2009 were \$124 made by the County and \$118 made by the plan members.

NOTE 13 - POST-EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional pension and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age and service retirees under the traditional pension and Combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, state and local government employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,829,177, \$2,162,872 and \$1,882,152 respectively; 93 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional fund to be allocated to the health care plan.

B. State Teachers Retirement System (STRS)

Plan Description - The County contributes to the cost-sharing, multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2009, 2008, and 2007 were \$8,897, \$9,029 and \$8,980, respectively; 100 percent has been contributed for years 2009, 2008, and 2007.

NOTE 14 - OTHER EMPLOYEE BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave and compensatory time are paid upon retirement to an employee at varying rates depending on length of service and department policy.

B. Other Health Insurance Options

The County offers additional health insurance options to employees not covered under the health self-insurance program. Aultra Administrative Group health coverage is one alternative. The County also offers life insurance coverage through MetLife Inc., vision coverage through the Vision Service Plan, Inc., and dental coverage through Aultra Administrative Group.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

C. Early Retirement Incentive

In previous years, the County has offered multiple one-time retirement incentives. The amount of the incentives is based upon the employees' salaries and years of credit needed to be purchased to take advantage of this option. The OPERS requirements vary in that the County can pay for this cost in one-lump sum or over a period of years. The option chosen by the County depends upon the fund balances at the time these payments are due. This incentive stopped being offered on June 30, 2007.

NOTE 15 - CAPITAL LEASES-LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for a copier, postage machines, excavators, a chip spreader, and a wheel loader. During 2009, the General Fund's Clerk of Courts Department entered into a copier lease and the General Fund's Sheriff's Department entered into a lease for 5 vehicles. In prior years, a copier lease was entered into by the General Fund's Building Department.

Capital leases for postage machines were entered into by the Public Assistance and Child Support Enforcement Agency Special Revenue Funds. The Engineer's office entered into capital leases for excavators, a chip spreader, and a wheel loader. Each lease meets the criteria of a capital lease set forth in the Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for the governmental funds.

Equipment acquired by lease has been capitalized in government-wide statements governmental activities in the amount of \$858,976, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements as part of governmental activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$704,055 at December 31, 2009. Principal payments towards capital leases during 2009 totaled \$185,658 for governmental activities. Future minimum lease payments through 2013 for governmental activities are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2010	\$189,310	\$14,885
2011	52,696	4,783
2012	15,748	784
2013	466	6
Total	<u>\$258,220</u>	<u>\$20,458</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2009, the County had contractual purchase commitments for the following projects:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/2009</u>	<u>Amounts Remaining on Contracts</u>
Rose Hill Extension	Rose Hill Water Project	\$251,345	\$238,778	\$12,567
Eastpointe Job Ready Site	Water Enterprise	285,957	275,639	10,318
Coopermill Sewer Project	Sewer Enterprise	206,982	163,969	43,013
Eastpointe Job Ready Site	Sewer Enterprise	<u>1,757,577</u>	<u>1,394,366</u>	<u>363,211</u>
		<u>\$2,501,861</u>	<u>\$2,072,752</u>	<u>\$429,109</u>

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

NOTE 17 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2009 consist of the following:

	Outstanding 12/31/2008	Additions	Deletions	Outstanding 12/31/2009	Amounts Due Within One Year
Governmental Activities					
General Obligation Bonds:					
1999 Various Interest Rate Child Support Enforcement Building Bonds - \$4,000,000	\$2,645,000	\$0	\$2,645,000	\$0	\$0
1999 Various Interest Rate Juvenile Detention Facility Bonds - \$5,000,000	3,315,000	0	3,315,000	0	0
1998 Variable Interest Rate County Facilities Refunding Bonds - \$6,905,000	3,105,000	0	3,105,000	0	0
2002 Various Interest Rate Various Purpose Serial Bonds - \$1,670,000	1,050,000	0	115,000	935,000	120,000
2002 Various Interest Rate Various Purpose Term Bonds - \$1,085,000	1,085,000	0	0	1,085,000	0
2006 Various Interest Rate Various Purpose Serial Bonds - \$600,000	590,000	0	5,000	585,000	30,000
2006 Various Interest Rate Various Purpose Term Bonds - \$260,000	260,000	0	0	260,000	0
Bond Premium	810	0	45	765	0
2009 Various Interest Rate Various Purpose Improvement Serial Bonds - \$2,270,000	0	2,270,000	0	2,270,000	87,000
Bond Premium	0	14,987	0	14,987	0
2009 Various Interest Rate Various Purpose County Facilities Refunding Serial Bonds - \$9,425,000	0	9,425,000	890,000	8,535,000	1,010,000
Bond Premium	0	150,492	7,914	142,578	0
Deferred Amount on Refunding	0	(331,367)	(17,447)	(313,920)	0
Total General Obligation Bonds	12,050,810	11,529,112	10,065,512	13,514,410	1,247,000
Special Assessment Debt with Governmental Commitment:					
1989 7.89% Falls Special Assessment OWDA - \$957,246	23,935	0	23,935	0	0
1989 7.89% Maysville Special Assessment OWDA - \$445,478	98,007	0	17,819	80,188	17,819
1996 Variable Interest Nob Hill Special Assessment Bonds - \$610,000	335,000	0	35,000	300,000	35,000
2002 Various Interest Rate Ash Meadows Special Assessment Serial Bonds - \$130,000	80,000	0	10,000	70,000	10,000
2002 Various Interest Rate Ash Meadows Special Assessment Term Bonds - \$85,000	85,000	0	0	85,000	0
2003 Various Interest Rate Capital Facilities Refunding Serial Bonds - \$64,000	46,500	0	3,500	43,000	3,500
2003 Various Interest Rate Capital Facilities Refunding Term Bonds - \$17,000	17,000	0	0	17,000	0
Deferred Amount on Refunding	(8,280)	0	(414)	(7,866)	0
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA - \$172,042	103,507	68,535	0	172,042	2,944
Total Special Assessment Debt	780,669	68,535	89,840	759,364	69,263
OWDA Loan:					
2009 0% Home Sewage Treatment System - \$16,718	0	16,718	16,718	0	0

(continued)

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

(continued)

	Outstanding 12/31/2008	Additions	Deletions	Outstanding 12/31/2009	Amounts Due Within One Year
<u>Governmental Activities (continued)</u>					
Long-Term Bond Anticipation Notes:					
2008 3.95% Taxable County Building Acquisition Note - \$492,000	\$492,000	\$0	\$492,000	\$0	\$0
2008 2.5% County Building Acquisition Note - \$352,000	352,000	0	352,000	0	0
2009 3.95% Taxable County Building Acquisition Note - \$492,000	0	467,000	0	467,000	0
2009 2.5% County Building Acquisition Note - \$352,000	0	352,000	352,000	0	0
Total Long-Term Bond Anticipation Notes	844,000	819,000	1,196,000	467,000	0
Compensated Absences	3,693,519	1,931,665	1,789,070	3,836,114	1,707,460
Workers' Compensation Claims Payable	181,970	620,945	561,075	241,840	0
Long-Term Contracts Payable - TID	10,459,447	0	1,080,812	9,378,635	1,132,508
Capital Lease	327,508	116,370	185,658	258,220	189,310
Early Retirement Incentive Payable	611,425	0	313,108	298,317	185,395
Total Governmental Activities	\$28,949,348	\$15,102,345	\$15,297,793	\$28,753,900	\$4,530,936
<u>Business-Type Activities</u>					
General Obligation Bonds:					
1999 Various Interest Rate East Muskingum General Obligation					
Refunding Bonds - \$1,365,000	\$1,045,000	\$0	\$1,045,000	\$0	\$0
Unamortized Accounting Loss	(22,079)	0	(22,079)	0	0
2002 Various Interest Rate Sewer					
Improvement Serial Bonds - \$940,000	590,000	0	65,000	525,000	65,000
2002 Various Interest Rate Sewer					
Improvement Term Bonds - \$605,000	605,000	0	0	605,000	0
2003 Various Interest Rate Capital Facilities					
Refunding Serial Bonds - \$7,641,000	6,138,500	0	316,500	5,822,000	326,500
2003 Various Interest Rate Capital Facilities					
Refunding Term Bonds - \$2,078,000	2,078,000	0	0	2,078,000	0
Bond Discount	(12,240)	0	(612)	(11,628)	0
Deferred Amount on Refunding	(586,483)	0	(34,442)	(552,041)	0
2006 Various Interest Rate Sewer					
Improvement Serial Bonds - \$5,995,000	5,445,000	0	290,000	5,155,000	300,000
2006 Various Interest Rate Sewer					
Improvement Term Bonds - \$2,125,000	2,125,000	0	0	2,125,000	0
Bond Premium	7,326	0	407	6,919	0
2009 Various Interest Rate Various Purpose					
Improvement Serial Bonds - \$2,135,000	0	2,135,000	0	2,135,000	78,000
Bond Premium	0	6,954	0	6,954	0
2009 Various Interest Rate Various Purpose					
County Facilities Refunding Serial Bonds - \$580,000	0	580,000	55,000	525,000	50,000
Bond Premium	0	3,513	183	3,330	0
Deferred Amount on Refunding	0	(91,330)	(4,804)	(86,526)	0
2009 Various Interest Rate Various Purpose					
County Facilities Refunding Term Bonds - \$525,000	0	525,000	0	525,000	0
Total General Obligation Bonds	17,413,024	3,159,137	1,710,153	18,862,008	819,500

(continued)

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

(continued)

	Outstanding 12/31/2008	Additions	Deletions	Outstanding 12/31/2009	Amounts Due Within One Year
<u>Business - Type Activities (continued)</u>					
2008 3.5% Bartlett Run Sanitary Sewer Improvement Note - \$5,635,000	\$5,635,000	\$0	\$5,635,000	\$0	\$0
2009 2.125% Sewer District Improvement Note - \$1,900,000	0	1,900,000	1,900,000	0	0
2009 3.125% Eastpointe Sewer Note - \$750,000	0	750,000	0	750,000	0
Total Long-Term Bond Anticipation Notes	5,635,000	2,650,000	7,535,000	750,000	0
Revenue Bonds:					
1990 5.00% Avondale Sewer Revenue Bonds - \$179,000	137,100	0	3,600	133,500	3,700
2002 4.5% Adamsville Sewer Revenue Bonds - \$387,000	349,000	0	7,000	342,000	7,000
2002 4.5% Adamsville Sewer Revenue Bonds - \$46,000	31,000	0	3,000	28,000	3,000
2008 4.5% Bartlett Run Sanitary Sewer Revenue Bonds - \$5,000,000	5,000,000	0	46,700	4,953,300	48,800
Total Revenue Bonds	5,517,100	0	60,300	5,456,800	62,500
OWDA Loans:					
1989 7.89% Maysville Mortgage Revenue OWDA - \$474,813	190,416	0	29,039	161,377	31,330
2002 1.5% Gaysport Waterline Extension OWDA - \$1,231,757	1,009,630	0	36,129	973,501	36,673
2002 1.5% Adamsville Water Project OWDA - \$749,580	614,406	0	21,986	592,420	22,317
2003 1.5% Coal Run Water Extension OWDA - \$264,201	227,967	0	7,578	220,389	7,692
2003 1.5% Chandlersville Waterlines OWDA - \$1,026,608	871,142	0	29,665	841,477	30,112
2004 1.5% Chandlersville Waterlines OWDA - \$21,844	19,156	0	622	18,534	631
2006 2.0% Nashport Waterline OWDA - \$486,702	344,014	0	20,824	323,190	21,243
2007 2.0% Adamsville Waterline Extension OWDA - \$335,100	301,343	0	23,071	278,272	23,535
2008 2.0% Water Supply Line OWDA - \$548,806	521,813	0	27,535	494,278	28,089
2008 4.21% West Pike Sanitary Sewer - \$4,493,986	982,178	3,511,808	0	4,493,986	0
Total OWDA Loans	5,082,065	3,511,808	196,449	8,397,424	201,622
Compensated Absences	87,009	38,864	56,090	69,783	33,477
Total Business - Type Activities	\$33,734,198	\$9,359,809	\$9,557,992	\$33,536,015	\$1,117,099

Governmental Activities

General Obligation Bonds

During 1999, the County issued \$9,000,000 in various interest rate general obligation bonds used in the construction of a child support enforcement agency building and a juvenile detention facility. The bonds are backed by the full faith and credit of the County and were repaid from property taxes until these bonds were advanced refunded during 2009.

The 1998 County Facilities Refunding Bonds were used to refund \$1,745,000 of the outstanding 1990 County Office Building Improvement Bonds, and \$4,545,000 of outstanding 1992 County Jail Facilities Bonds. \$6,760,654 (after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1990 County Office Building Bonds and the 1992 County Jail Facilities Bonds. These refunded bonds were fully called during 2002. The refunding bonds were repaid from building rent and property taxes until these refunding bonds were refunded during 2009.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

During 2002, the County issued \$1,670,000 in various interest rate Various Purpose Serial Bonds and \$1,085,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds were used to purchase a County facility, construct and make improvements to the County Records building, and make a loan to the County Fairboard. These bonds are backed by the full faith and credit of the County and are paid from property taxes. Additionally, the County has entered into an agreement with the County Fairboard whereby the County Fairboard will make yearly payments to the County in amounts equal to the yearly debt service requirements as a source of repayment. This amount is presented as a Loan Receivable on the County's financial statements.

On July 18, 2006, the County issued \$600,000 in various interest rate Various Purpose Serial Bonds and \$260,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds retired bond anticipation notes that were used to make improvements to the Job and Family Services building. The bonds were sold at a premium of \$903 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$9,731 are deferred and will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are paid from property taxes.

On September 24, 2009, the County issued \$2,270,000 in various interest rate Various Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were granted to the City of Zanesville to be used for an extension of a road within the city limits, construct a road to Eastpointe, acquiring a County building, and acquiring and improving two parcels of land to provide parking. The bonds were sold at a premium of \$14,987 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$54,237 are deferred and will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and are paid from property taxes.

During 2009, the County refunded the 1998 County Facilities Refunding Bonds, the 1999 Child Support Enforcement Building Bonds, and the 1999 Juvenile Detention Facility Bonds. The 1998 and 1999 refunded bonds were originally issued for a twenty year period and twenty-nine year period, respectively. On June 3, 2009, the County issued \$9,425,000 of County Facilities Improvement General Obligation Refunding serial bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$150,492 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$170,727, are deferred and will be amortized over the term of the bonds. The refunding resulted in a current refunding of the 1998 County Facilities Refunding Bonds in the amount of \$3,105,000 and an advance refunding of the 1999 Child Support Enforcement Building and Juvenile Detention Facility Bonds in the amounts of \$2,645,000 and \$3,315,000, respectively. \$6,223,607, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded 1999 bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$9,065,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$331,367. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2009 is \$17,447. The County completed its current refunding to reduce its total debt service requirements over the next 18 years by \$608,288 in order to obtain an economic gain of \$535,322.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$1,247,000	\$450,072	\$1,697,072
2011	1,067,000	417,322	1,484,322
2012	1,097,000	390,896	1,487,896
2013	1,137,000	363,600	1,500,600
2014	1,162,000	333,505	1,495,505
2015-2019	5,616,000	1,117,262	6,733,262
2020-2024	1,473,000	357,211	1,830,211
2025-2028	871,000	105,746	976,746
Total	<u>\$13,670,000</u>	<u>\$3,535,614</u>	<u>\$17,205,614</u>

Special Assessment Bonds

During 1989, the County issued \$957,246 Falls Special Assessment OWDA and a \$445,478 Maysville Special Assessment OWDA bonds. These bonds were entered into to pay the costs of planning and constructing sewer lines.

During 1996, the County issued \$610,000 variable interest rate Nob Hill Special Assessment Bonds. The proceeds of these bonds were used to pay the costs of planning and constructing sewer lines.

During 2002, the County issued \$130,000 various interest rate Ash Meadows Special Assessment Serial Bonds and \$85,000 various interest rate Ash Meadows Special Assessment Term Bonds. The proceeds of these bonds were used to retire that portion of the County's outstanding Various Purpose Notes that were used to pay the costs of planning and constructing sewer lines.

On December 1, 2003, the County issued \$10,000,000 of Various Purpose General Obligation Capital Facilities refunding bonds that consisted of \$7,905,000 in serial bonds and \$2,095,000 in term bonds with varying interest rates from 1.15% to 4.625%. Proceeds of \$64,000 in serial bonds and \$17,000 in term bonds of the proceeds were used to refund the outstanding 1990 Avondale Special Assessment Bonds.

During 2008, the County issued \$103,507 and during 2009 issued \$68,535 in Rose Hill Road Area Waterline Special Assessment OWDA bonds that carry an interest rate of 4.21%. The bonds were used to pay the costs of planning and constructing a water line that the County granted to the Village of Roseville.

All special assessment bonded debt will be repaid from the proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment.

Muskingum County, Ohio

Notes to the Basic Financial Statements
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Special assessment bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$48,500	\$28,606	\$77,106
2011	48,500	25,907	74,407
2012	53,000	23,190	76,190
2013	58,000	20,161	78,161
2014	58,000	16,713	74,713
2015-2019	175,000	38,476	213,476
2020-2024	60,000	9,617	69,617
2025-2029	14,000	1,870	15,870
Total	<u>\$515,000</u>	<u>\$164,540</u>	<u>\$679,540</u>

Special assessment OWDA debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$20,763	\$13,550	\$34,313
2011	20,888	12,019	32,907
2012	21,018	10,482	31,500
2013	21,155	8,940	30,095
2014	12,390	7,392	19,782
2015-2019	19,737	31,096	50,833
2020-2024	24,308	26,524	50,832
2025-2029	29,938	20,894	50,832
2030-2034	36,872	13,961	50,833
2035-2038	45,161	5,421	50,582
Total	<u>\$252,230</u>	<u>\$150,279</u>	<u>\$402,509</u>

Mandatory Redemptions for Governmental General Obligation and Special Assessment Bonds

The various purpose series 2002 bond issue consisted of serial and term bonds. The term bonds that were entered into during 2002 are subject to mandatory sinking fund redemption. Governmental activities general obligation and special assessment bonds, in the amounts of \$540,000, mature in the year 2019 and \$630,000 mature in the year 2022. The 2019 mandatory redemption is to occur on December 1, in each of the years 2017 and 2018 (with the balance of \$190,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2017	\$170,000
2018	180,000
	<u>\$350,000</u>

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

The 2022 mandatory redemption is to occur on December 1, in each of the years 2020 and 2021 (with the balance of \$220,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2020	\$200,000
2021	210,000
	<u>\$410,000</u>

The various purpose series 2003 bond issue consisted of serial and term bonds. The term bonds that were entered into during 2003 are subject to mandatory sinking fund redemption. Governmental activities special assessment bonds in the amount of \$6,000 mature in the year 2025 and \$11,000 mature in the year 2029. The bonds maturing on December 1, 2025 are subject to mandatory sinking fund redemption in part by lot on December 1, 2024 (with the balance of \$3,000 to be paid at stated maturity on December 1, 2025) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2024	\$3,000

The 2029 mandatory redemption is to occur on December 1, in each of the years 2026 through 2028 (with the balance of \$2,500 to be paid at stated maturity on December 1, 2029) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2026	\$3,000
2027	3,000
2028	2,500
	<u>\$8,500</u>

The various purpose 2006 bond issue consisted of serial and term bonds. Governmental activities general obligation bonds in the amount of \$115,000 mature in the year 2022 and \$145,000 mature in the year 2026. The bonds maturing on December 1, 2022 are subject to mandatory sinking fund redemption in part by lot on December 1, 2021 (with the balance of \$60,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2021	\$55,000

The term bonds maturing on December 1, 2026 are subject to mandatory sinking fund redemption in part by lot on December 1, 2025 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2025	\$70,000

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Optional Redemptions

The series 2002 bonds maturing on or after December 1, 2013 are subject to prior redemption on or after December 1, 2012 by and at the sole option of the County, either in whole or in part on any date and in integral multiples of \$5,000, at the following redemption prices, plus accrued interest to the redemption date:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2012 through November 30, 2013	101.0%
December 1, 2013 and thereafter	100.0%

The series 2003 bonds maturing on or after December 1, 2014 are subject to prior redemption on or after December 1, 2013 by and at the sole option of the County, either in whole or in part on any date and in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2006 bonds maturing on or after December 1, 2017 are subject to prior redemption on or after December 1, 2016 by and at the sole option of the County, either in whole or in part on any date in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 improvement bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 refunding bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

Long-Term Bond Anticipation Notes

On May 15, 2009, the County issued a \$492,000 Taxable County Building Acquisition Note which matures on May 13, 2010. Bond anticipation notes in the amount of \$467,000 represent the long-term portion that was refinanced on May 13, 2010 (see Note 30). The remaining \$25,000 in bond anticipation notes are reported as short-term notes payable in Note 18. The bond anticipation note was issued for the purpose of acquiring a County building.

On May 15, 2009, the County issued a \$352,000 County Building Acquisition Note which was to mature on May 13, 2010. On June 3, 2009, the \$352,000 County Building Acquisition Note was retired by the 2009 Various Purpose County Facilities Refunding Serial Bonds.

Compensated Absences

The County will pay compensated absences from the General Fund and the Public Assistance, Motor Vehicle and Gasoline Tax, County Home Levy, Starlight School Levy, Children Services Levy, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Court Computer, and Certificate of Title Administration Special Revenue Funds.

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Notes to the Basic Financial Statements December 31, 2009

Workers' Compensation Claims Payable

The County has a liability for workers' compensation as part of the State Workers' Compensation retrospective rating and payment program. The County will pay the claims payable from the General Fund, Public Assistance, Motor Vehicle and Gasoline Tax, County Home, Starlight School Levy, Children Services, Dog and Kennel, Child Support Enforcement Agency, Real Estate Assessment, Miscellaneous Federal Grants, Drug Abuse Resistance Education, Access Visitation, Delinquent Real Estate Tax and Assessment Collection, Tuberculosis Clinic, Block Grants, Computer Legal Research, Community Corrections, Home Detention (Electronic Monitor), Senior Citizens Levy, Felony Delinquent Care and Custody, Victim of Criminals, Certificate of Title, Sheriff Levy, Court Special Projects, Wireless 911, Concealed Weapon, and Sheriff Commissary Special Revenue Funds, Court Computer Capital Projects Fund, and Sewer and Water Enterprise Funds using payments made to the internal service fund.

Long-Term Contracts Payable

An agreement between the State of Ohio, Department of Transportation (ODOT), and the Muskingum County Transportation Improvement District (District) was entered into on December 23, 1998. The agreement is for financing the construction of Northpointe Drive Extension located between the City of Zanesville and the Village of Dresden which is reported as part of the County's infrastructure.

The terms call for a loan to be made from the State to the Transportation Improvement District in the amount of \$11,060,000, plus the refinancing of projected accumulated interest in the amount of \$404,129, to be repaid over 20 years, which coincide with the terms of a cooperative and guaranty agreements between Muskingum County, the District, and ODOT. The County, pursuant to the cooperative and guaranty agreements, will make use payments to the Transportation Improvement District in an amount equal to the debt requirements. The County has pledged non-tax revenues for the purpose of making the required use payments. The County is accumulating revenues from a tax increment financing agreement to meet a portion of the required use payments.

As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from the County and an assignment of tax increment financing from the Longaberger Company. As of December 31, 2009, the District had drawn down the total authorized amount of \$11,464,129 from the loan and Muskingum County has established a guaranty fund to collateralize the loan.

In March 2003, the District obtained approval for an additional State Infrastructure Loan to finance design/revisions and completion of the Northpointe Drive Project. The terms call for a loan amount of \$4,010,000, plus the refinancing of projected accumulated interest in the amount of \$121,202 to be repaid over 10 years. As of December 31, 2009, the District had drawn down the total authorized amount of \$4,131,202.

Based upon the cooperative agreement, the County's financial statements reflect a long-term contract payable in the amount of \$9,378,635 at December 31, 2009. The long-term contracts payable amount reported in the County's financial statements is also reflected on the Transportation Improvement District's financial statements as a loan payable to the State Infrastructure Bank. The County has pledged non-tax revenues for the purpose of making the required use payments.

Capital Leases

The County has entered into capital leases for copiers, postage machines, law enforcement vehicles, an excavator, a chip spreader, and a wheel loader. These leases will be repaid through the General Fund and the Public Assistance, Child Support Enforcement Agency, Motor Vehicle and Gasoline Tax, and Certificate of Title Special Revenue Funds.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Early Retirement Incentive Payable

In previous years, the County has offered multiple one-time retirement incentives. The amount of the incentives is based upon the employees' salaries and years of credit needed to be purchased to take advantage of this option. The County will pay the early retirement incentive payable from the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Business-Type Activities

General Obligation Bonds

During 1999, the County issued \$1,365,000 in East Muskingum Sewer General Obligation Refunding Bonds. The proceeds were used to pay \$1,292,100 in outstanding 1990 East Muskingum Sewer Revenue bonds which resulted in a current refunding of the 1990 bonds outstanding. These refunding bonds will be repaid from Sewer Enterprise Fund revenues. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as an increase to bonds payable, is being amortized to interest expense through the year 2029 using the straight-line method. The amount amortized for 2009 is \$1,137. The County completed the current refunding to reduce its total debt service payments over the remaining 16 years of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$26,053 are deferred and were amortized over the life of the bonds using the straight-line method until these bonds were advanced refunded during 2009.

During 2002, the County issued \$940,000 in various interest rate Sewer Improvement Serial Bonds and \$605,000 in various interest rate Sewer Improvement Term Bonds. The proceeds of these bonds were used to retire outstanding bond obligation notes that were used in the planning and construction of sanitary sewer lines within the County and will also be used for additional planning and construction of sanitary sewer lines. These bonds will be repaid from fees paid for the services provided by these sanitary improvements.

On December 1, 2003, the County issued \$10,000,000 of Various Purpose General Obligation Capital Facilities Refunding Bonds that consisted of \$7,905,000 in serial bonds and \$2,095,000 in term bonds with varying interest rates from 1.15% to 4.625%. \$930 of the proceeds was used to refund outstanding Avondale general obligation bonds. \$9,718,070 of the proceeds were used to refund outstanding East Muskingum Sewer Revenue Bonds, East Muskingum Series F Improvement Bonds, and Water Resource Revenue Bonds. The capital facilities refunding bonds were sold at a discount of \$15,906 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$196,611 are deferred and will be amortized over the life of the bonds using the straight-line method.

During 2006, the County issued \$5,995,000 in various interest rate Various Purpose Serial Bonds and \$2,125,000 in various interest rate Various Purpose Term Bonds. The proceeds of these bonds were used to purchase increased sewer capacity from the City of Zanesville. The bonds were sold at a premium of \$8,132 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$129,304 are deferred and will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise Fund revenues.

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On September 24, 2009, the County issued \$2,135,000 in various interest rate Various Purpose Improvement Serial Bonds. The proceeds of these bonds retired bond anticipation notes that were used to acquire capacity for the treatment of sanitary sewage and construct a waterline and sanitary sewer improvements to Eastpointe Industrial Park. The bonds were sold at a premium of \$6,954 that will be amortized over the life of the bonds using the straight-line method. Issuance costs associated with the bond issue in the amount of \$49,954 are deferred and will be amortized over the life of the bonds using the straight-line method. These bonds are backed by the full faith and credit of the County and will be repaid from Sewer Enterprise and Water Enterprise Fund revenues.

During 2009, the County refunded the 1999 East Muskingum Sewer General Obligation Refunding Bonds. The 1999 bonds were originally issued for a twenty-nine year period. On June 3, 2009, the County issued \$1,105,000 of County Facilities Improvement General Obligation Refunding Bonds which consisted of serial and term bonds with varying interest rates of 2.50 percent to 4.40 percent. The general obligation refunding bonds were sold at a premium of \$3,513 that will be amortized over the term of the bonds. Issuance costs associated with the refunding bond issue, in the amount of \$20,514, are deferred and will be amortized over the term of the bonds. The refunding resulted in advance refunding of the 1999 bonds. \$1,087,513, (after premium, underwriting fees, and other issuance costs) were deposited into an irrevocable trust to provide for all future debt service payments on the refunded bonds. On December 1, 2009, the 1999 refunded general obligation bonds were called and paid in full and the escrow account was closed. As a result of the total refunding, \$1,045,000 of the refunded bonds is considered defeased and the liability is removed from the statement of net assets. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2027. The amount amortized for 2009 is \$4,804. The County completed its current refunding to reduce its total debt service requirements over the next 18 years by \$84,879 in order to obtain an economic gain of \$52,485.

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$819,500	\$803,830	\$1,623,330
2011	849,500	775,939	1,625,439
2012	880,000	745,828	1,625,828
2013	915,000	714,426	1,629,426
2014	935,000	679,267	1,614,267
2015-2019	5,279,000	2,816,994	8,095,994
2020-2024	6,272,000	1,619,632	7,891,632
2025-2029	3,450,000	332,750	3,782,750
2030	95,000	4,394	99,394
Total	<u>\$19,495,000</u>	<u>\$8,493,060</u>	<u>\$27,988,060</u>

Mandatory Redemptions for Business-Type General Obligation Bonds

The various purpose series 2002 bond issue consisted of serial and term bonds. The term bonds that were entered into during 2002 are subject to mandatory sinking fund redemption. Bonds for business-type activities in the amount of \$275,000 mature in the year 2019 and \$330,000 mature in the year 2022. The 2019 mandatory redemption is to occur on December 1, in each of the years 2017 and 2018 (with the balance of \$100,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

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<u>Year</u>	<u>Amount</u>
2017	\$85,000
2018	90,000
	<u>\$175,000</u>

The 2022 mandatory redemption is to occur on December 1, in each of the years 2020 and 2021 (with the balance of \$115,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2020	\$105,000
2021	110,000
	<u>\$215,000</u>

The various purpose series 2003 bond issue consisted of serial and term bonds. The term bonds that were entered into during 2003 are subject to mandatory sinking fund redemption. Business-type general obligation bonds in the amount of \$1,129,000 mature in the year 2025 and \$949,000 mature in the year 2030. The bonds maturing on December 1, 2025 are subject to mandatory sinking fund redemption in part by lot on December 1, 2024 (with the balance of \$577,000 to be paid at stated maturity on December 1, 2025) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2024	\$552,000

The 2030 mandatory redemption is to occur on December 1, in each of the years 2026 through 2029 (with the balance of \$92,500 to be paid at stated maturity on December 1, 2030) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2026	\$597,000
2027	82,000
2028	82,500
2029	95,000
	<u>\$856,500</u>

The various purpose 2006 bond issue consisted of serial and term bonds. Business-type general obligation bonds in the amount of \$970,000 mature in the year 2022 and \$1,155,000 mature in the year 2026. The bonds maturing on December 1, 2022 are subject to mandatory sinking fund redemption in part by lot on December 1, 2021 (with the balance of \$495,000 to be paid at stated maturity on December 1, 2022) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2021	\$475,000

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The term bonds maturing on December 1, 2026 are subject to mandatory sinking fund redemption in part by lot on December 1, 2025 (with the balance of \$590,000 to be paid at stated maturity on December 1, 2026) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2025	\$565,000

The 2009 refunding bond issue consisted of serial and term bonds. Business-type general obligation bonds in the amount of \$275,000 mature in the year 2023 and \$250,000 mature in the year 2027. The term bonds maturing in 2023 are subject to mandatory sinking fund redemption in part by lot on December 1 in each of the years 2020 through 2022 (with the balance of \$75,000 to be paid at stated maturity on December 1, 2023) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2020	\$60,000
2021	65,000
2022	75,000
	<u>\$200,000</u>

The term bonds maturing in 2027 are subject to mandatory sinking fund redemption in part by lot on December 1 in each of the years 2024 through 2026 (with the balance of \$15,000 to be paid at stated maturity on December 1, 2027) at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date, as follows:

<u>Year</u>	<u>Amount</u>
2024	\$75,000
2025	80,000
2026	80,000
	<u>\$235,000</u>

Optional Redemptions

The various purpose series 2002 bonds maturing on or after December 1, 2013 are subject to prior redemption on or after December 1, 2012 by and at the sole option of the County, either in whole or in part on any date and in integral multiples of \$5,000, at the following redemption prices, plus accrued interest to the redemption date:

<u>Redemption Dates</u>	<u>Redemption Prices</u>
December 1, 2012 through November 30, 2013	101.0%
December 1, 2013 and thereafter	100.0%

The series 2003 bonds maturing on or after December 1, 2014 are subject to prior redemption on or after December 1, 2013 by and at the sole option of the County, either in whole or in part on any date and in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

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The series 2006 bonds maturing on or after December 1, 2017 are subject to prior redemption on or after December 1, 2016 by and at the sole option of the County, either in whole or in part on any date in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 improvement bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

The series 2009 refunding bonds maturing on or after December 1, 2020 are subject to prior redemption on or after December 1, 2019 by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

Long-Term Bond Anticipation Notes

The Sewer Enterprise Fund issued a bond anticipation note on January 17, 2008, for \$5,635,000. The note matured on January 15, 2009 and was repaid from revenue bond proceeds received during 2008.

On February 17, 2009, the County issued \$1,900,000 in Sewer District Improvement bond anticipation notes. This note matured on September 24, 2009 and was retired by the 2009 Various Purpose Improvement Serial Bonds. The bond anticipation note was issued for the purpose of improving the County sewer district by acquiring capacity for the treatment of sanitary sewage.

On April 22, 2009, the County issued \$800,000 in Eastpointe Sanitary Sewer bond anticipation notes, which matures on April 20, 2010. Bond anticipation notes in the amount of \$750,000 represent the long-term portion that was refinanced on April 19, 2010 (see Note 30). The remaining \$50,000 in bond anticipation notes are reported as short-term notes payable in Note 18. The bond anticipation notes were issued for the purpose of improving the County sewer district by constructing gravity sanitary sewer lines, force main sanitary sewer lines, and two lift stations.

Revenue Bonds

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$5,612,000 in sewer system revenue bonds issued in 1990, 2002, and 2008. Proceeds from these bonds provided financing for various sewer projects. The bonds are payable solely from sewer customer net revenues and are payable through 2048. Annual principal and interest payments on the bonds as compared to net future revenues are not estimable but are expected to be less than net revenues in each year. The total principal and interest paid for the current year and total customer net revenues were \$319,352 and \$457,806, respectively.

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Revenue bond debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$62,500	\$246,224	\$308,724
2011	64,900	243,393	308,293
2012	67,500	241,051	308,551
2013	71,000	237,395	308,395
2014	74,700	234,178	308,878
2015-2019	412,200	1,118,172	1,530,372
2020-2024	494,400	1,018,668	1,513,068
2025-2029	611,900	895,830	1,507,730
2030-2034	712,000	747,641	1,459,641
2035-2039	867,700	574,876	1,442,576
2040-2044	1,043,200	362,623	1,405,823
2045-2048	974,800	112,105	1,086,905
Total	\$5,456,800	\$6,032,156	\$11,488,956

Ohio Water Development Authority (OWDA) Loans - Sewer Enterprise Fund

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$4,968,799 in sewer system OWDA loans issued in 1989 and 2009. Proceeds from these loans provided financing for various sewer projects. The loans are payable solely from sewer customer net revenues and are payable through 2014. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. Principal and interest paid for the current year and total customer net revenues were \$58,190 and \$457,806, respectively.

Ohio Water Development Authority (OWDA) Loans - Water Enterprise Fund

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$4,664,598 in water system OWDA loans issued between 2002 and 2008. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2034. Annual principal and interest payments on the loans as compared to net future revenues are not estimable but are expected to be less than net revenues in each year the loans are outstanding. Principal and interest paid for the current year and total customer net revenues were \$239,564 and \$1,550,369, respectively.

An amortization schedule for the West Pike Sanitary Sewer loan will not be available until the entire amount of the loan has been drawn down or the project is complete. Annual debt service requirements to maturity for the remaining OWDA loans are as follows:

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Notes to the Basic Financial Statements December 31, 2009

Year Ending December 31,	Principal	Interest	Total
2010	\$201,622	\$82,006	\$283,628
2011	207,023	76,600	283,623
2012	212,673	70,952	283,625
2013	218,587	65,040	283,627
2014	202,758	58,842	261,600
2015-2019	959,912	237,902	1,197,814
2020-2024	872,270	136,035	1,008,305
2025-2029	636,332	56,089	692,421
2030-2034	392,261	10,517	402,778
Total	<u>\$3,903,438</u>	<u>\$793,983</u>	<u>\$4,697,421</u>

Compensated Absences

The County will pay compensated absences from the Sewer and Water Enterprise Funds.

Conduit Debt, Legal Debt Margin, and Bond Insurance

Pursuant to State Statute, various industrial revenue bonds have been entered into for private industry within the County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2009, \$85,490,000 of industrial revenue bonds have been entered into, and \$35,775,000 remained outstanding.

Pursuant to State Statute, the County has entered into a master lease-purchase and sublease-purchase agreement date August 1, 2008 with Fifth Third Bank and Lifeline of Ohio Organ Procurement, Inc. for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. Lifeline of Ohio Organ Procurement, Inc. is required to make payments to Fifth Third Bank in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County. The amount outstanding at December 31, 2009 is \$1,468,571.

The County's overall legal debt margin at December 31, 2009 was \$26,982,678.

The 2009 County Facilities Refunding Bonds and the 2009 Various Purpose Improvement Bonds are insured by Assured Guaranty Corp. (Assured Guaranty) and at the time of their issuance were assigned a rating of Aa2 by Moody's Investors Service (Moody's). On November 12, 2009, the rating assigned to the Bonds was reduced to Aa3 in conjunction with Moody's corresponding reduction of its rating of Assured Guaranty.

The 2006 Various Purpose Bonds are insured by CIFG Assurance North America, Inc. (CIFG) and at the time of their issuance were assigned a rating of Aaa by Moody's Investors Service (Moody's). On November 11, 2009, the rating assigned to the Bonds by Moody's was reduced to Ca in conjunction with Moody's corresponding reduction of its rating of CIFG.

The 2002 Various Bonds are insured by Financial Security Assurance Inc. (FSA) and at the time of their issuance were assigned a rating of Aaa by Moody's Investors Service (Moody's). The rating assigned to the Bonds by Moody's was reduced to Aa3 in conjunction with Moody's corresponding reduction of its rating of FSA.

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Notes to the Basic Financial Statements December 31, 2009

NOTE 18 - NOTES PAYABLE

The following summarizes the note transactions for the year ended December 31, 2009:

	Interest Rate	Outstanding 12/31/2008	Issued	Retired	Outstanding 12/31/2009
Governmental Funds:					
Special Revenue Funds:					
Dump Truck Promissory Note	4.50%	\$403,256	\$296,744	\$140,000	\$560,000
2008 Various Purpose Bond Anticipation Note	2.375%	825,000	0	825,000	0
Total Special Revenue Funds		<u>1,228,256</u>	<u>296,744</u>	<u>965,000</u>	<u>560,000</u>
Debt Service Fund:					
2009 Taxable County Building Acquisition					
Bond Anticipation Note	3.95%	0	25,000	0	25,000
Total Debt Service Fund		<u>0</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Capital Projects Funds:					
2008 Various Purpose Bond Anticipation Note	2.375%	1,058,000	0	1,058,000	0
Issue 2	2.00%	30,713	0	30,713	0
Total Capital Projects Funds		<u>1,088,713</u>	<u>0</u>	<u>1,088,713</u>	<u>0</u>
Total Governmental Funds		<u>2,316,969</u>	<u>321,744</u>	<u>2,053,713</u>	<u>585,000</u>
Proprietary Funds:					
Sewer Enterprise Fund - 2008 Various Purpose	2.375%	96,000	0	96,000	0
Water Enterprise Fund - 2008 Various Purpose	2.375%	96,000	0	96,000	0
Sewer Enterprise Fund - 2009 Eastpointe					
Sanitary Sewer	3.125%	0	50,000	0	50,000
Total Proprietary Funds		<u>192,000</u>	<u>50,000</u>	<u>192,000</u>	<u>50,000</u>
Total All Funds		<u>\$2,508,969</u>	<u>\$371,744</u>	<u>\$2,245,713</u>	<u>\$635,000</u>

All of the notes, with the exception of the Dump Truck Promissory Note and the Issue 2 notes are bond anticipation notes. The Dump Truck Promissory Note and the Issue 2 notes are revenue anticipation notes. All of the notes are backed by the full faith and credit of the County. The Issue 2 revenue anticipation notes were retired from the Motor Vehicle and Gasoline Tax Special Revenue Fund.

The Taxable County Building bond anticipation note issued on May 15, 2009 for \$492,000 matures on May 13, 2010. On May 13, 2010 the County refinanced \$467,000 of the bond anticipation note into a note maturing on May 12, 2011 and it is presented as a long-term obligation (see Note 17). The remaining \$25,000 of the bond anticipation note is considered a short-term note payable as of December 31, 2009.

The Eastpointe Sanitary Sewer Improvement bond anticipation note issued on April 22, 2009 for \$800,000 matures on April 20, 2010. On April 19, 2010 the County refinanced \$750,000 of the bond anticipation note into a note maturing on April 19, 2011 and it is presented as a long-term obligation (see Note 17). The remaining \$50,000 of the bond anticipation note is considered a short-term note payable as of December 31, 2009.

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**Notes to the Basic Financial Statements
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NOTE 19 - OPERATING LEASES-LESSEE DISCLOSURE

During 2008, the County entered into a lease agreement with the Ohio Council of Pentecostal Churches, Inc. to rent a building for the County Home. The term of the lease agreement is for twenty-seven months and ends on December 31, 2010. The terms of the agreement call for the County to make monthly rent payments of \$8,333.33 for an approximate total of \$100,000 annually. During 2009, the County paid \$100,000 in rental payments for this lease. In 2010, the County will make the final \$100,000 in rental payments.

NOTE 20 - INTERNAL BALANCES

Interfund balances at December 31, 2009 consist of the following individual fund receivables and payables:

Interfund Payable	Interfund Receivable							
	Major Funds					Other Nonmajor Govern- mental	Workers' Compensa- tion Self- Insurance	Total
	General	Public Assistance	Children Services Levy	Sewer	Water			
Major Funds:								
General	\$0	\$0	\$3,689	\$721	\$0	\$264,449	\$398,730	\$667,589
Public Assistance	7,386	0	40,000	0	0	0	114,734	162,120
Motor Vehicle and Gasoline Tax	0	0	0	0	0	0	50,624	50,624
County Home Levy	0	0	0	4,550	716	0	67,796	73,062
Starlight School Levy	0	0	0	0	0	0	107,003	107,003
Children Services Levy	0	0	0	618	0	0	69,060	69,678
Sewer	79,500	0	0	0	0	0	10,541	90,041
Water	0	0	0	0	0	0	13,405	13,405
Other Nonmajor Governmental	93,171	110,691	0	0	0	0	112,325	316,187
Total All Funds	\$180,057	\$110,691	\$43,689	\$5,889	\$716	\$264,449	\$944,218	\$1,549,709

The above interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds were made. Also, amounts are due to the Workers' Compensation Self-Insurance Internal Service Fund from various other funds for the payment of premiums. All amounts are expected to be repaid within one year.

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Notes to the Basic Financial Statements December 31, 2009

Interfund transfers during 2009 consisted of the following:

Transfer from	Transfer to						Totals
	Major Funds						
	General	Public Assistance	Motor Vehicle and Gasoline Tax	Sewer	Water	Other Nonmajor Governmental	
Major Funds:							
General Fund	\$0	\$374,976	\$109,190	\$16,242	\$16,242	\$3,412,569	\$3,929,219
Motor Vehicle and Gasoline Tax	0	0	0	0	0	508,486	508,486
Starlight School Levy	0	0	0	0	0	600,000	600,000
Sewer	0	0	0	0	0	47,559	47,559
Water	0	0	0	0	0	2,808	2,808
Other Nonmajor Governmental	83,900	0	0	39,771	0	105,817	229,488
Total All Funds	\$83,900	\$374,976	\$109,190	\$56,013	\$16,242	\$4,677,239	\$5,317,560

Transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, to move monies back to the General Fund pursuant to court orders, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. South East Ohio Joint Solid Waste Management District

The County is a member of the South East Ohio Joint Solid Waste Management District (District), which is a jointly governed organization. The District provides for management strategies and local government funding on behalf of the participating counties regarding contractual arrangements with private solid waste disposal facilities, which would assure continued access to adequate disposal capacity for the District. The District was created in 1989 as required by the Ohio Revised Code.

The District is governed and operated through three groups. An eighteen member board of directors, comprised of three commissioners from each county, is responsible for the District's financial matters. Financial records were maintained by Muskingum County until May 1993 at which time Noble County assumed the responsibility. The District's sole revenue source is a waste disposal fee for in-district and out-of-district waste. No contributions were received from the County during 2009.

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Notes to the Basic Financial Statements December 31, 2009

A forty-three member policy committee, comprised of seven members from each county and one at-large member appointed by the policy committee, is responsible for preparing the solid waste management plan of the District in conjunction with a Technical Advisory Council whose members are appointed by the policy committee. Continued existence of the District is not dependent on the County's continued participation. The County does not have an equity interest in or a financial responsibility for the District. The District has no outstanding debt.

B. Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board is a jointly governed organization whose participants are Muskingum, Coshocton, Guernsey, Perry, Morgan, and Noble Counties. The Board has the responsibility for development, coordinated continuation and ongoing modernization, funding, monitoring, and evaluation of community-based mental health and substance abuse programming. The Board is managed by an eighteen member board of trustees; three appointed by the Muskingum County Commissioners, seven appointed by the commissioners of the other participating counties, four by the director of the State Department of Alcohol and Drug Addiction, and four appointed by the Director of the State Department of Mental Health. The Board exercises total control, including budgeting, appropriating, contracting, and designating management.

During 2009, Muskingum County contributed \$892,832 in tax levy revenue money through a 1.0 mill levy. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Muskingum County serves as the fiscal agent for the Board, the financial activity, other than the property tax levy revenue, is presented in an agency fund. Continued existence of the Board is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Board. The Board has no outstanding debt.

C. Mid East Ohio Regional Council of Governments (MEORC)

The Mid East Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves seventeen counties in Ohio. MEORC provides services to the developmentally disabled residents in the participating counties. MEORC is made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and state grants. During 2009, the County contributed \$225,081 to MEORC. Continued existence of MEORC is not dependent on the County's continued participation, and the County has no equity interest in or financial responsibility for MEORC. MEORC has no outstanding debt.

D. Southeast Area Transit Authority (SEAT)

The Southeast Area Transit Authority (SEAT) was created pursuant to State statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the SEAT's Board of Directors. The County appoints two members, the City of Zanesville appoints six members and the Village of South Zanesville appoints one member. During 2009, the County contributed \$40,000 to SEAT. The continued existence of the SEAT is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the SEAT. The SEAT has no outstanding debt. The SEAT is a component unit of the City of Zanesville.

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Notes to the Basic Financial Statements December 31, 2009

E. PRO-Muskingum Families & Children First Council

The PRO-Muskingum Families & Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is comprised of the following members: Director of the Zanesville-Muskingum County General Health District, Superintendent of the Zanesville City School District, Superintendent of the Muskingum Valley Educational Service Center, Superintendent of the Muskingum County Board of Developmental Disabilities, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Children Services Board, Superintendent of Muskingum Starlight Industries, Inc., a United Way representative, an Eastside Community Services representative, a Zanesville Civic League representative, a Behavioral Health representative, a county commissioner, representatives from the public sector, and a representative from a local hospital. During 2009, the County contributed \$27,665 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

F. Area Agency on Aging

The Area Agency on Aging is a regional council of governments that assists nine counties including Muskingum County in providing services to senior citizens in the Council's service area. The Area Agency on Aging is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgeting, personnel, and all other financial matters. The Area Agency on Aging receives Title III monies to be used for programs within the member counties. During 2009, the County contracted with the Area Agency on Aging to provide senior citizens services. A local not-for-profit corporation (The Muskingum County Senior Citizens Center) provided the senior citizens services pursuant to the County's contract. The continued existence of the Council is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the Council. The Area Agency on Aging has no outstanding debt.

G. Ohio Mid-Eastern Governments Association (OMEGA)

The Ohio Mid-Eastern Governments Association (OMEGA) is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbia, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to assist the participating counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. The county commissioners from each county currently appoint one member to the board of directors. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a nine cent per capita membership fee based upon the most recent U.S. census. During 2009, OMEGA received \$8,850 from Muskingum County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for OMEGA. OMEGA has no outstanding debt.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

H. Licking-Muskingum Community Based Correctional Facility (CBCF)

The Licking-Muskingum Community Based Correctional Facility (CBCF) is a four-county facility created pursuant to Ohio Revised Code Section 2301.51. The CBCF serves Licking, Muskingum, Coshocton, and Knox Counties. The CBCF was formed in 1994 to offer treatment, education, work, and other rehabilitation services to convicted felons within the four counties. The CBCF is governed by a seven member board comprised of two common pleas court judges from Licking, Muskingum, and Coshocton Counties and one common pleas court judge from Knox County. The common pleas judges and the respective county commissioners appoint a thirteen member citizens advisory board to assist in the operation of the CBCF. The board has total control over budgeting, personnel, and financial matters. The CBCF receives funding in the form of state grant monies which are used to provide the various services of the CBCF. Licking County serves as fiscal agent for the CBCF. During 2009, the CBCF received no monies from Muskingum County. The continued existence of the CBCF is not dependent on the County's continued participation and the County does not have an equity interest in or a financial responsibility for the CBCF. The CBCF has no outstanding debt.

I. Zanesville-Muskingum County Port Authority

The Zanesville-Muskingum County Port Authority (Authority) is a jointly governed organization under the laws of the State of Ohio. The Authority is governed by a four member board of directors. The board is comprised of two members appointed by Muskingum County and two members appointed by the City of Zanesville. The Authority's primary function is to promote economic growth and development in the County. The Authority derives its revenues from rental income, interest income, and annual contributions from the County and the City. In addition to the long-term contract payable payments, the County contributed \$1,400,918 for loans, grants, and administrative fees to the Authority during 2009. Separately issued financial statements can be obtained from the Zanesville-Muskingum County Port Authority, Zanesville, Ohio.

J. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility (Facility) is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member governing board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an executive committee that handles the daily operations of the Facility and reports to the governing board. The executive committee is composed of the officers of the governing board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. During 2009, the County made no contributions to the Facility for the housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. Muskingum County Center for Seniors

The Muskingum County Center for Seniors (Center) is a jointly governed organization which operates as a not-for-profit organization created under 501(c)(3) of the Internal Revenue Code. The Center provides various services to seniors, including transportation services, nutritional and physical fitness information and instruction, meals, and legal counseling. The Center is governed by a seven member board consisting of three members appointed by the Muskingum County Board of County Commissioners, three members appointed by the Mayor of the City of Zanesville, and one member appointed by the above appointed six members. The Center was the recipient of support from the Muskingum County Senior Services Levy.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Additional revenue is provided through contracts with the Area Agency on Aging. Continued existence of the Center is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

L. Foxfire High School

The Foxfire High School (School) is a legally separate community school created under Ohio Revised Code Chapter 3314 and incorporated under Chapter 1702. The School's mission, under a contractual agreement with Maysville Local School District Board of Education (Sponsor), is to help at-risk students meet Ohio's graduation requirements. The School focuses on ensuring that basic survival needs are met so that students can achieve success in school. The School serves high school age students and above who have dropped out or are at risk of dropping out of school. A particular emphasis is placed on assisting parenting and/or pregnant students obtain a high school diploma.

The Board of Directors is appointed as follows: two representatives from the Muskingum County Juvenile Court, one representative from the Zanesville-Muskingum County General Health District, and two community representatives. Continued existence of the School is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding. Separately entered into financial statements can be obtained from the Foxfire High School, P.O. Box 1818, Zanesville, Ohio 43702.

NOTE 22 - RELATED ORGANIZATIONS

A. Muskingum County Convention Facilities Authority

The Muskingum County Convention Facilities Authority (Authority) was created pursuant to State statutes for the purpose of acquiring, constructing, equipping, and operating a convention facility in Muskingum County. The Authority operates under the direction of an eleven member appointed board of directors. The board consists of six members appointed by Muskingum County, three members appointed by the Mayor of the City of Zanesville and two members appointed by the remaining municipal corporations located within the County. The board exercises total control over the operation of the district including budgeting, appropriating, contracting, and designating management. The Authority receives funding in the form of excise tax on hotels and motels in the amount of three percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Authority by State Law. During 2009, the Authority received \$382,076 from excise taxes and rental income. The Authority has no outstanding debt. Complete financial information can be obtained from the Muskingum County Conventions Facilities Authority, Zanesville, Ohio.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

B. Zanesville Metropolitan Housing Authority

The Zanesville Metropolitan Housing Authority (Authority) was created in 1938, and currently operates pursuant to Ohio Revised Code Section 3735.27. The Authority is governed by a five member board.

Muskingum County appoints three members and the City of Zanesville appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the County or the City to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. The County is not financially accountable for the Authority and the Authority is not fiscally dependent on the County. The Authority has no outstanding debt. The Authority is a stand-alone government, and complete financial information can be obtained from the Zanesville Metropolitan Housing Authority, Zanesville, Ohio.

C. Muskingum Valley Park District

The Muskingum Valley Park District was created pursuant to the laws of the State of Ohio. The Park District is a legally separate entity which is governed by a three member board appointed by the probate court judge. The Park District Board may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Park District received local government monies during 2009. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

D. Muskingum County Library System

The Muskingum County Library System (the Library), was organized as a county district library in 1988 under the laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are appointed by the Muskingum County Commissioners and the Muskingum County Common Pleas Court. Appointments are for seven year terms and members serve without compensation. Under Ohio statutes, the Library is a body corporate and politic capable of being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising the rights and privileges conveyed to it by the constitution and laws of Ohio. The Library also determines and operates under its own budget. Control and management of the Library is governed by Sections 3375.33 to 3375.39 of the Ohio Revised Code with administration of the day-to-day operations of the Library being the responsibility of the Director and the financial accountability being solely that of the Fiscal Officer. The Library provides the community with various educational and literary resources.

NOTE 23 - PUBLIC ENTITY POOL

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among forty-one counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has entered into certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. Any additional premium or contribution amounts and estimates of losses are not reasonably determinable. The County's payment for insurance to CORSA in 2009 was \$388,878.

NOTE 24 - RELATED PARTY TRANSACTIONS

Muskingum Starlight Industries, Inc., a discretely presented component unit of Muskingum County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. These contributions are reflected as in-kind contributions and expenses at cost or fair market value as applicable, in the basic financial statements. In 2009, these contributions were \$195,440. In addition, the County's financial statements reflect a liability of \$10,248 on the statement of net assets to Muskingum Starlight Industries, Inc. for services provided to the County but not yet paid.

The Transportation Improvement District (District) currently shares office space of Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 N. Fifth Street, Zanesville. As disclosed in Note 28, various loan activity occurred between the County and the District.

Muskingum County, Ohio

Notes to the Basic Financial Statements
December 31, 2009

NOTE 25 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2009:

<u>Fund/Reserve Type</u>	<u>Amount</u>
<u>Major Funds:</u>	
General Fund	
Reserved for Encumbrances	\$194,487
Reserved for Claimants	68,288
Total General Fund	<u>262,775</u>
Public Assistance	
Reserved for Encumbrances	203,398
Motor Vehicle and Gasoline Tax	
Reserved for Encumbrances	45,096
Starlight School Levy	
Reserved for Encumbrances	143,008
Children Services Levy	
Reserved for Encumbrances	116,847
Total Major Funds	<u>771,124</u>
<u>Nonmajor Funds:</u>	
Reserved for Encumbrances	363,652
Reserved for Loans Receivable	303,229
Reserved for Loan Guaranty	925,000
Total Non-major Funds	<u>1,591,881</u>
Grand Total All Funds	<u>\$2,363,005</u>

NOTE 26 - FOOD STAMPS

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Muskingum County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient.

NOTE 27 - CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the county commissioners believe such disallowances, if any, will be immaterial.

Claims and lawsuits are pending against the County. Based upon information provided by the County's legal counsel, any potential liability and effect on the financial statements, if any, is not determinable at this time.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

NOTE 28 - TRANSPORTATION IMPROVEMENT DISTRICT

A. Reporting Entity

The Transportation Improvement District, Muskingum County (the District), is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Muskingum County on November 20, 1995.

The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners of Muskingum County. The Board of Directors also includes one (1) ex-officio member appointed by the President of the Ohio Senate and one (1) ex-officio member appointed by the Speaker of the Ohio House of Representatives.

The Board of Directors appoints a Chairman, who presides at all meetings and is the chief executive officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief officer of the District for the purpose of civil process and is authorized to accept such services on behalf of the District. He performs such other duties and has such authority as may be provided from time to time by the Board.

The District is a discretely presented component unit in Muskingum County's December 31, 2009 Comprehensive Annual Financial Report, as defined by the provisions of GASB Statement Nos. 14 and 39. Also, the Zanesville-Muskingum County Port Authority serves as the Administrative Agent for the District. The District's management believes these financial statements represent all activities for which the District is financially accountable.

B. Summary of Significant Accounting Policies

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the primary government.

The Statement of Net Assets presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the District did not have any nonmajor funds in 2009 since all funds were considered as major.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There is one category of funds: Governmental.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

General Fund The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Debt Service Fund The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Road Work Development Capital Projects Fund The Road Work Development Capital Projects Fund is used to account for grant monies for the design, upgrade, and/or construction of public roadways serving commercial or industrial economic development projects.

Measurement Focus

Governmental-wide Financial Statements The government-wide financial statements are prepared using a *flow of economic resources* measurement focus. All assets and all liabilities associated with the operation of the District are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Fund Financial Statements All governmental funds are accounted for using a *flow of current financial resources* measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental Funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of the fiscal year-end.

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: grants and entitlements.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Cash and Cash Equivalents

To improve cash management, cash received by the District is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the District's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined Balance Sheet and Statement of Net Assets.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the Statement of Net Assets.

Capital Assets

The District reports no capital assets. A road constructed by the District has been completed, but through contractual agreements, Muskingum County uses and maintains the road. The County reports this road as a capital asset on its financial statements. Title to the asset will transfer to the County upon full payment of the related debt.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. Long-term loans are recognized as a liability on the government fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

C. Equity in Pooled Cash and Investments

The Muskingum County Auditor serves as fiscal officer of the District. The Ohio Revised Code prescribes allowable deposits and investments for both the District and the County. At December 31, 2009, the District had cash and investments with a carrying amount of \$29,034, which is included in and collateralized with Muskingum County's cash management pool.

D. Receivables

Receivables at December 31, 2009, consisted of contracts receivable from Muskingum County for \$9,378,635. All receivables are considered collectible in full due to the executed contracts with the Muskingum County Commissioners.

Muskingum County, Ohio

**Notes to the Basic Financial Statements
December 31, 2009**

E. Long-Term Obligations

Changes in the long-term obligations of the District during 2009 were as follows:

	Outstanding 1/1/2009	Additions	(Reductions)	Outstanding 12/31/2009	Amounts Due Within One Year
Governmental Activities:					
General Long-Term Obligations:					
State Infrastructure Bank - 3%	\$8,042,414	\$0	(\$571,328)	\$7,471,086	\$607,626
State Infrastructure Bank - 3%					
Additional Loan Proceeds	2,417,033	0	(509,484)	1,907,549	524,882
Total General Long-Term Obligations	<u>\$10,459,447</u>	<u>\$0</u>	<u>(\$1,080,812)</u>	<u>\$9,378,635</u>	<u>\$1,132,508</u>

The annual requirements to retire governmental activities debt are as follows:

	Loans			
	State Infrastructure Bank - 3%		State Infrastructure Bank - 3%	
	Principal	Interest	Principal	Interest
2010	\$607,626	\$237,913	\$524,882	\$53,319
2011	627,534	218,005	540,747	37,455
2012	648,095	197,444	557,091	21,111
2013	669,329	176,210	284,829	4,272
2014	691,259	154,280	0	0
2015-2019	3,811,233	416,463	0	0
2020-2022	416,010	6,760	0	0
	<u>\$7,471,086</u>	<u>\$1,407,075</u>	<u>\$1,907,549</u>	<u>\$116,157</u>

The District entered into a loan agreement on June 15, 1999 with the Ohio Department of Transportation to finance the Northpointe Drive Project over a period of 20 years. As collateral for the loan, the State Infrastructure Bank received an assignment of all use payments from Muskingum County and an assignment of tax increment financing from the Longaberger Company. The District received the total authorized amount of \$11,464,129, which included the refinancing of accumulated interest of \$404,129. During 2009, the State Infrastructure Bank amended the loan agreement to reflect an interest rate of 3% plus an administrative fee of .25% per annum.

In March 2003, the District obtained approval for an additional State Infrastructure Loan to finance design revisions and completion of the Northpointe Drive Project. The loan included \$4,010,000, plus the refinancing of projected accumulated interest in the amount of \$121,202 to be repaid over 8 years. In 2004, \$60,150 of accrued interest was added to the loan balance, and the remaining balance of \$61,052 of accrued interest was added during 2005. As collateral for the loan, the State Infrastructure Bank received an assignment of all use payments from Muskingum County and an assignment of tax increment financing from the Longaberger Company. The District received the total authorized amount of \$4,131,202.

F. Current Projects

Various projects in the Road Work Development Capital Projects Fund were ongoing at December 31, 2009.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

G. Risk Management

The District has obtained commercial insurance for the following risks:

- General liability
- Vehicles

H. Related Party Transaction

The District currently shares office space with Zanesville-Muskingum County Port Authority in the Welcome Center, located at 205 North Fifth Street, Zanesville.

I. Internal Balances

Interfund balances at December 31, 2009 consist of an interfund loan of \$17,515 from the Road Work Development Fund to the General Fund. This interfund loan was repaid on January 11, 2010.

NOTE 29 - MUSKINGUM STARLIGHT INDUSTRIES, INC.

A. Summary of Significant Accounting Policies

The summary of significant accounting policies of Muskingum Starlight Industries, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the company's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Organization and Purpose

Muskingum Starlight Industries, Inc. is a not-for-profit organization located in Zanesville, Ohio. The Organization is a sheltered workshop for developmentally handicapped adults and provides job and learning skills to their clients. The Organization operates under the mandate of the Muskingum County Board of Developmental Disabilities which provides a facility for the workshop along with an administrative staff.

Basis of Accounting

The financial statements of Muskingum Starlight Industries, Inc. have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

Cash and Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of six months or less to be cash equivalents.

Inventory

Inventory is valued at cost on the first-in, first-out basis.

Investments

Investments are stated in the financial statements at fair market value. Investment income or loss is included in the statement of activities as an increase or decrease in net assets. Unrealized gains and losses on investments are calculated from the net change in market values during the year. Realized gains and losses result at the time in which the financial instrument is sold.

Property and Equipment

Property and equipment additions are recorded at cost. Depreciation is provided on assets purchased before 1987 on the straight-line method over the estimated useful lives of the respective assets. Assets purchased after 1986 are depreciated under the Modified Accelerated Cost Recovery system as prescribed by the Tax Reform Act of 1986.

Income Tax Status

No federal income taxes are applicable as the corporation has received tax-exempt status by the Internal Revenue Service under Code Section 501(c) 3 and has been recognized as non-profit by the State of Ohio. Therefore, no tax provisions have been made in the accompanying financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that reflect amounts and disclosures, accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

The Organization's financial instruments consist of primarily cash, accounts receivable and accounts payable. The carrying values of financial instruments are representative of their fair values due to their short-term maturities.

Subsequent Events

In 2009, the Organization adopted FASB ASC 855 (formerly SFAS No. 165) "Subsequent Events" which clarifies accounting for and disclosure of events that occur after the balance sheet date, but before financial statements are issued or are available to be issued. Pursuant to FASB ASC 855, the Organization evaluated events and transactions occurring after the balance sheet date through March 26, 2010, which is the date that the financial statements are issued and noted no events that need to be disclosed.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

B. Donated Services, Equipment and Facilities

The Muskingum County Board of Developmental Disabilities made In-Kind Contributions to the Muskingum Starlight Industries, Inc. Workshop. The In-Kind Contributions as of December 31, 2009 were \$195,440.

C. Deposits and Investments

Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of bank failure, Muskingum Starlight Industries, Inc. will not be able to recover deposits. At year ended December 31, 2009, \$301,579 of the Organization's bank balance was covered by Federal Depository Insurance Corporation.

Investments

In 2005, the Board of Directors made the decision to open an investment account on behalf of Muskingum Starlight Industries, Inc. The investment portfolio consists of all Vanguard Group funds and include a money market fund, bond funds, and equity funds. GASB 40 was implemented in 2005.

The composition of investments at December 31, 2009 is as follows:

	<u>Type</u>	<u>Average Quality Rating</u>	<u>Average Maturity</u>	<u>Cost</u>	<u>Market</u>
Money Market					
VG Money Market FD 30	N/A	N/A	N/A	\$19,058	\$19,058
Mutual Funds/Type					
VG Short Term Corporate FD 39	Bond	AA3	2.6 years	15,388	15,444
VG Short Term Federal Inv. FD 49	Bond	AAA	2.3 years	12,004	12,463
VG Total Bond Mkt Index Inv. FD 84	Bond	AA1/AA2	7.2 years	12,269	12,591
VG Wellington Fund	Stock	unrated	N/A	10,492	12,436
VG 500 Index FD 40	Stock	unrated	N/A	12,645	11,827
VG Small-Cap Index FD 48	Stock	unrated	N/A	9,082	9,586
VG Total Int'l Stock Index FD 113	Stock	unrated	N/A	12,129	13,422
VG Total Stock Market Index FD 85	Stock	unrated	N/A	12,023	11,637
Total Mutual Funds				96,032	99,406
Total Investments				\$115,090	\$118,464

Investment Risk Factors

There are many factors that can affect the value of investments. Equity securities will respond to factors such as economic conditions, individual company earnings performance and market liquidity, while bond funds are sensitive to credit risks and changes in interest rates.

Credit Risk

Fixed income securities are subject to credit risk, which is the chance that a bond issuer will fail to pay interest or principal in a timely manner, or that negative perceptions of the issuer's ability to pay will cause prices to decline. The circumstances may arise due to a variety of factors such as financial weakness, bankruptcy, litigation and/or adverse political developments.

Muskingum County, Ohio

Notes to the Basic Financial Statements December 31, 2009

A bond's credit quality is an assessment of the issuer's ability to pay interest on the bond, and ultimately, to pay the principal. Credit quality for the above bonds is evaluated by Moody's Investors Service and Standard & Poor's. The lower the rating, the greater the chance, in the rating agency's opinion, that the bond issuer will default, or fail to meet its payment obligations. Generally, the lower a bond's credit rating, the higher its yield should be to compensate for the additional risk.

Certain fixed income securities, including U.S. government obligations are not considered to have credit.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the custodian, the investments may not be returned. Some of the investments for Muskingum Starlight Industries, Inc. are exposed to custodial credit risk. These investments may be uninsured and are held by the custodian.

Concentration of Credit Risk

Concentration of credit risk is the risk associated with a lack of diversification of having too much invested in a few individual issuers, thereby exposing the Organization to greater risks resulting from adverse economic, political, regulatory, geographic, or credit developments.

Muskingum Starlight Industries, Inc. investments policy is diversified as follows:

Short term investments (money market)	16.5%
Bonds	34.5%
Stocks	<u>49.0%</u>
	100.0%

Interest Rate Risk

Interest Rate Risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The average maturities for Muskingum Starlight Industries, Inc. are included in the above table.

D. Deferred Income

The Muskingum Starlight Industries, Inc. workshop serves as a fiscal agent for funds received from the State of Ohio to serve the Family Resource Program. However, another party serves as the administrator of this program. All monies are received by the administrator of this program and released by request to the workshop for disbursement to qualified families. Any unexpended monies remaining at year-end are recorded as deferred income and are considered to be unrestricted net assets.

NOTE 30 - SUBSEQUENT EVENTS

On April 19, 2010, the County issued a \$750,000 Eastpointe Sanitary Sewer Improvement bond anticipation note with an interest rate of 1.75 percent which will mature on April 19, 2011. Of this issue the County made a principal payment in the amount of \$50,000 on the \$800,000 bond anticipation note dated April 22, 2009, and rolled the remaining balance of \$750,000.

On May 13, 2010, the County issued \$467,000 in Taxable County Building Acquisition bond anticipation note with an interest rate of 4.25 percent which will mature on May 12, 2011. Of this issue the County made a principal payment in the amount of \$25,000 on the \$492,000 bond anticipation note dated May 15, 2009, and rolled the remaining balance of \$467,000.

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**Combining Statements
and
Individual Fund Schedules**

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,717,098	\$2,756,792	\$39,694
Permissive Sales Taxes	13,500,000	14,615,869	1,115,869
Charges for Services	4,309,889	3,668,913	(640,976)
Licenses and Permits	6,200	5,195	(1,005)
Fines and Forfeitures	392,800	364,824	(27,976)
Intergovernmental	2,356,173	2,391,239	35,066
Interest	1,004,838	1,297,919	293,081
Payments in Lieu of Taxes	108,546	108,522	(24)
Rent	233,800	407,816	174,016
Other	528,124	1,023,265	495,141
<i>Total Revenues</i>	<u>25,157,468</u>	<u>26,640,354</u>	<u>1,482,886</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	644,836	593,416	51,420
Fringe Benefits	242,690	226,815	15,875
Contractual Services	1,220,849	1,129,875	90,974
Materials and Supplies	89,667	80,787	8,880
Capital Outlay	1,153,881	138,324	1,015,557
Other	246,843	204,343	42,500
<i>Total Board of County Commissioners</i>	<u>3,598,766</u>	<u>2,373,560</u>	<u>1,225,206</u>
County Auditor			
Salaries and Wages	311,720	309,584	2,136
Fringe Benefits	108,558	100,690	7,868
Contractual Services	74,563	70,605	3,958
Materials and Supplies	26,759	25,301	1,458
Capital Outlay	1,000	0	1,000
Other	500	0	500
<i>Total County Auditor</i>	<u>523,100</u>	<u>506,180</u>	<u>16,920</u>
Economic Development			
Contractual Services	529,533	127,830	401,703
Capital Outlay	370,810	0	370,810
<i>Total Economic Development</i>	<u>900,343</u>	<u>127,830</u>	<u>772,513</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$56,530	\$56,318	\$212
Fringe Benefits	9,076	9,076	0
Materials and Supplies	916	916	0
<i>Total Assessing Personal Property</i>	<u>66,522</u>	<u>66,310</u>	<u>212</u>
Assessing Real Property			
Salaries and Wages	16,950	16,793	157
Fringe Benefits	55,682	54,816	866
<i>Total Assessing Real Property</i>	<u>72,632</u>	<u>71,609</u>	<u>1,023</u>
County Treasurer			
Salaries and Wages	127,617	127,067	550
Fringe Benefits	64,633	61,086	3,547
Contractual Services	46,500	46,363	137
Materials and Supplies	22,081	19,519	2,562
Capital Outlay	920	365	555
Other	2,129	2,129	0
<i>Total County Treasurer</i>	<u>263,880</u>	<u>256,529</u>	<u>7,351</u>
Prosecuting Attorney			
Salaries and Wages	844,404	843,163	1,241
Fringe Benefits	287,545	277,164	10,381
Contractual Services	6,365	1,881	4,484
Materials and Supplies	81,485	75,585	5,900
Capital Outlay	18,292	11,594	6,698
Other	94,216	84,405	9,811
<i>Total Prosecuting Attorney</i>	<u>1,332,307</u>	<u>1,293,792</u>	<u>38,515</u>
Budget Commission			
Salaries and Wages	44,019	44,019	0
Fringe Benefits	24,604	23,155	1,449
Contractual Services	10,000	8,714	1,286
Materials and Supplies	6,190	3,196	2,994
Capital Outlay	2,500	1,868	632
<i>Total Budget Commission</i>	<u>87,313</u>	<u>80,952</u>	<u>6,361</u>
Bureau of Inspection			
Examinations - County Offices	89,503	88,184	1,319

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Board of Revision			
Fringe Benefits	\$51	\$51	\$0
Other	4,928	4,434	494
<i>Total Board of Revision</i>	<u>4,979</u>	<u>4,485</u>	<u>494</u>
Board of Elections			
Salaries and Wages	355,811	355,594	217
Fringe Benefits	113,925	111,508	2,417
Contractual Services	133,072	131,072	2,000
Materials and Supplies	60,881	60,881	0
Capital Outlay	2,500	1,954	546
<i>Total Board of Elections</i>	<u>666,189</u>	<u>661,009</u>	<u>5,180</u>
Automatic Data Processing Board			
Salaries and Wages	26,430	26,135	295
Fringe Benefits	5,200	5,035	165
Contractual Services	26,700	23,110	3,590
Materials and Supplies	9,468	9,468	0
Capital Outlay	6,092	5,162	930
<i>Total Automatic Data Processing Board</i>	<u>73,890</u>	<u>68,910</u>	<u>4,980</u>
Information Services			
Salaries and Wages	180,000	179,195	805
Fringe Benefits	66,977	63,878	3,099
Contractual Services	49,000	40,079	8,921
Materials and Supplies	34,700	26,357	8,343
Capital Outlay	31,000	24,060	6,940
<i>Total Information Services</i>	<u>361,677</u>	<u>333,569</u>	<u>28,108</u>
Geographic Information Services			
Salaries and Wages	86,200	84,484	1,716
Fringe Benefits	82,452	75,899	6,553
Contractual Services	15,161	15,161	0
Materials and Supplies	5,598	5,547	51
Capital Outlay	8,077	7,974	103
<i>Total Geographic Information Services</i>	<u>197,488</u>	<u>189,065</u>	<u>8,423</u>
Maintenance and Operation			
Salaries and Wages	555,000	553,624	1,376
Fringe Benefits	271,006	258,914	12,092
Contractual Services	311,210	173,443	137,767
Materials and Supplies	90,000	78,960	11,040
Capital Outlay	8,000	2,593	5,407
Other	125,000	70,015	54,985
<i>Total Maintenance and Operation</i>	<u>1,360,216</u>	<u>1,137,549</u>	<u>222,667</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$179,569	\$176,731	\$2,838
Fringe Benefits	73,512	70,230	3,282
Contractual Services	43,857	43,302	555
Materials and Supplies	11,052	7,531	3,521
Other	2,008	2,008	0
<i>Total Recorder</i>	<u>309,998</u>	<u>299,802</u>	<u>10,196</u>
Insurance on Property			
Other County Property	399,123	394,842	4,281
Fleet Garage			
Salaries and Wages	110,066	110,066	0
Fringe Benefits	18,882	18,838	44
Materials and Supplies	119,869	119,337	532
<i>Total Fleet Garage</i>	<u>248,817</u>	<u>248,241</u>	<u>576</u>
<i>Total General Government - Legislative and Executive</i>	<u>10,556,743</u>	<u>8,202,418</u>	<u>2,354,325</u>
General Government - Judicial			
Court of Appeals			
Other	11,633	11,448	185
Domestic Relations Court			
Salaries and Wages	443,507	441,492	2,015
Fringe Benefits	141,886	136,844	5,042
Contractual Services	34,889	7,684	27,205
Materials and Supplies	14,500	13,900	600
Capital Outlay	8,000	3,488	4,512
Other	1,000	90	910
<i>Total Domestic Relations Court</i>	<u>643,782</u>	<u>603,498</u>	<u>40,284</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Common Pleas Court			
Salaries and Wages	\$242,925	\$209,721	\$33,204
Fringe Benefits	113,503	104,639	8,864
Contractual Services	60,918	33,286	27,632
Materials and Supplies	25,849	18,999	6,850
Capital Outlay	25,000	4,619	20,381
Other	7,287	2,589	4,698
<i>Total Common Pleas Court</i>	<u>475,482</u>	<u>373,853</u>	<u>101,629</u>
Jury Commission			
Salaries and Wages	5,400	5,400	0
Fringe Benefits	899	899	0
<i>Total Jury Commission</i>	<u>6,299</u>	<u>6,299</u>	<u>0</u>
Adult Probation			
Salaries and Wages	225,000	222,903	2,097
Fringe Benefits	42,263	38,482	3,781
Contractual Services	11,300	8,998	2,302
Materials and Supplies	2,310	2,310	0
Capital Outlay	550	0	550
<i>Total Adult Probation</i>	<u>281,423</u>	<u>272,693</u>	<u>8,730</u>
Juvenile Court			
Salaries and Wages	353,980	343,810	10,170
Fringe Benefits	530,492	501,320	29,172
Contractual Services	55,004	55,004	0
Materials and Supplies	20,816	20,816	0
Capital Outlay	2,710	1,982	728
Other	25,566	24,311	1,255
<i>Total Juvenile Court</i>	<u>988,568</u>	<u>947,243</u>	<u>41,325</u>
Juvenile Probation			
Salaries and Wages	464,806	459,083	5,723
Fringe Benefits	68,174	66,736	1,438
Materials and Supplies	1,500	1,500	0
Capital Outlay	11,477	8,487	2,990
Other	16,897	16,897	0
<i>Total Juvenile Probation</i>	<u>562,854</u>	<u>552,703</u>	<u>10,151</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Detention Home			
Salaries and Wages	\$1,244,617	\$1,193,372	\$51,245
Fringe Benefits	211,603	193,913	17,690
Contractual Services	7,985	6,650	1,335
Materials and Supplies	116,604	116,559	45
Capital Outlay	3,000	3,000	0
Other	80,854	65,400	15,454
<i>Total Detention Home</i>	<u>1,664,663</u>	<u>1,578,894</u>	<u>85,769</u>
Probate Court			
Salaries and Wages	141,221	141,169	52
Fringe Benefits	70,221	66,061	4,160
Contractual Services	5,569	3,463	2,106
Materials and Supplies	11,945	10,402	1,543
Capital Outlay	2,260	1,099	1,161
Other	7,562	7,518	44
<i>Total Probate Court</i>	<u>238,778</u>	<u>229,712</u>	<u>9,066</u>
Clerk of Courts			
Salaries and Wages	283,374	275,318	8,056
Fringe Benefits	140,792	134,035	6,757
Contractual Services	28,732	26,480	2,252
Materials and Supplies	32,644	30,914	1,730
Capital Outlay	4,500	3,101	1,399
Other	2,129	2,129	0
<i>Total Clerk of Courts</i>	<u>492,171</u>	<u>471,977</u>	<u>20,194</u>
County Court			
Salaries and Wages	275,900	272,175	3,725
Fringe Benefits	129,112	123,827	5,285
Contractual Services	2,042	1,500	542
Materials and Supplies	18,053	16,698	1,355
Capital Outlay	2,476	1,305	1,171
Other	9,833	8,667	1,166
<i>Total County Court</i>	<u>437,416</u>	<u>424,172</u>	<u>13,244</u>
Municipal Court			
Salaries and Wages	71,800	71,418	382
Fringe Benefits	12,471	11,968	503
<i>Total Municipal Court</i>	<u>84,271</u>	<u>83,386</u>	<u>885</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$29,486	\$29,486	\$0
Fringe Benefits	5,312	5,291	21
<i>Total Law Library</i>	<u>34,798</u>	<u>34,777</u>	<u>21</u>
Attorney Fees - Public Defender Attorney Fees	750,000	623,170	126,830
<i>Total General Government - Judicial</i>	<u>6,672,138</u>	<u>6,213,825</u>	<u>458,313</u>
Public Safety			
Coroner's Office			
Salaries and Wages	47,615	47,369	246
Fringe Benefits	16,714	16,237	477
Contractual Services	67,042	66,784	258
Other	398	294	104
<i>Total Coroner's Office</i>	<u>131,769</u>	<u>130,684</u>	<u>1,085</u>
Sheriff			
Salaries and Wages	5,045,004	5,016,788	28,216
Fringe Benefits	1,854,152	1,791,393	62,759
Contractual Services	503,658	466,712	36,946
Materials and Supplies	356,412	324,195	32,217
Capital Outlay	58,829	52,469	6,360
Other	4,000	4,000	0
<i>Total Sheriff</i>	<u>7,822,055</u>	<u>7,655,557</u>	<u>166,498</u>
Jail			
Contractual Services	618,207	588,795	29,412
Disaster Services			
Contractual Services	61,111	61,111	0
Capital Outlay	20,892	20,892	0
<i>Total Disaster Services</i>	<u>82,003</u>	<u>82,003</u>	<u>0</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Public Safety (continued)			
Building Regulation			
Salaries and Wages	\$330,499	\$312,825	\$17,674
Fringe Benefits	115,532	101,241	14,291
Contractual Services	99,540	59,987	39,553
Materials and Supplies	8,746	6,539	2,207
Capital Outlay	20,588	0	20,588
Other	42,204	35,429	6,775
<i>Total Building Regulation</i>	<u>617,109</u>	<u>516,021</u>	<u>101,088</u>
<i>Total Public Safety</i>	<u>9,271,143</u>	<u>8,973,060</u>	<u>298,083</u>
Public Works			
Engineer			
Salaries and Wages	135,509	134,930	579
Fringe Benefits	24,143	23,974	169
Contractual Services	450	450	0
Materials and Supplies	9,333	9,291	42
Capital Outlay	10,400	0	10,400
<i>Total Engineer</i>	<u>179,835</u>	<u>168,645</u>	<u>11,190</u>
Technical Support			
Salaries and Wages	5,000	0	5,000
Fringe Benefits	700	0	700
Materials and Supplies	2,500	0	2,500
Other	500	77	423
<i>Total Technical Support</i>	<u>8,700</u>	<u>77</u>	<u>8,623</u>
Planning Commission			
Salaries and Wages	15,406	13,715	1,691
Fringe Benefits	2,756	2,491	265
Contractual Services	3,407	1,470	1,937
Materials and Supplies	2,059	502	1,557
<i>Total Planning Commission</i>	<u>23,628</u>	<u>18,178</u>	<u>5,450</u>
Litter Control			
Fringe Benefits	9,661	9,166	495
<i>Total Public Works</i>	<u>221,824</u>	<u>196,066</u>	<u>25,758</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Health			
Humane Society			
Salaries and Wages	\$7,800	\$7,200	\$600
Fringe Benefits	798	798	0
<i>Total Humane Society</i>	<u>8,598</u>	<u>7,998</u>	<u>600</u>
Agriculture			
Grant	260,000	260,000	0
Apiary Inspection	835	620	215
<i>Total Agriculture</i>	<u>260,835</u>	<u>260,620</u>	<u>215</u>
Other Health			
Crippled Children Aid	159,440	159,009	431
Other	61,000	60,495	505
<i>Total Other Health</i>	<u>220,440</u>	<u>219,504</u>	<u>936</u>
<i>Total Health</i>	<u>489,873</u>	<u>488,122</u>	<u>1,751</u>
Human Services			
Soldier's Relief			
Salaries and Wages	24,000	24,000	0
Fringe Benefits	10,008	6,421	3,587
Contractual Services	244,406	217,532	26,874
Materials and Supplies	8,000	7,098	902
Capital Outlay	9,500	9,097	403
Other	1,000	595	405
<i>Total Soldier's Relief</i>	<u>296,914</u>	<u>264,743</u>	<u>32,171</u>
Veteran's Services			
Salaries and Wages	181,501	176,977	4,524
Fringe Benefits	57,126	54,454	2,672
Contractual Services	29,500	17,851	11,649
Materials and Supplies	8,000	2,974	5,026
Other	450	395	55
<i>Total Veteran's Services</i>	<u>276,577</u>	<u>252,651</u>	<u>23,926</u>
<i>Total Human Services</i>	<u>573,491</u>	<u>517,394</u>	<u>56,097</u>

(continued)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Intergovernmental			
Contractual Services	\$500,521	\$500,521	\$0
Grants	690,237	483,870	206,367
<i>Total Intergovernmental</i>	<u>1,190,758</u>	<u>984,391</u>	<u>206,367</u>
<i>Total Expenditures</i>	<u>28,975,970</u>	<u>25,575,276</u>	<u>3,400,694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,818,502)</u>	<u>1,065,078</u>	<u>4,883,580</u>
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	0	13,635	13,635
Advances In	0	1,155,307	1,155,307
Advances Out	0	(1,170,762)	(1,170,762)
Transfers In	43,900	83,900	40,000
Transfers Out	(4,384,259)	(4,026,469)	357,790
<i>Total Other Financing Sources (Uses)</i>	<u>(4,340,359)</u>	<u>(3,944,389)</u>	<u>395,970</u>
<i>Net Change in Fund Balance</i>	(8,158,861)	(2,879,311)	5,279,550
Fund Balance at Beginning of Year	8,352,416	8,352,416	0
Prior Year Encumbrances Appropriated	<u>441,848</u>	<u>441,848</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$635,403</u></u>	<u><u>\$5,914,953</u></u>	<u><u>\$5,279,550</u></u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County.

Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds

The capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds).

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,096,619	\$322,173	\$2,647,551	\$10,066,343
Restricted Cash and Cash Equivalents	1,036,423	0	0	1,036,423
Receivables:				
Property Taxes	2,781,217	0	0	2,781,217
Payments in Lieu of Taxes	190,679	0	0	190,679
Accounts	66,277	0	0	66,277
Intergovernmental	1,794,045	0	0	1,794,045
Interfund	264,449	0	0	264,449
Special Assessments	0	400,091	0	400,091
Loans	0	323,229	0	323,229
Materials and Supplies Inventory	38,362	0	0	38,362
Prepaid Items	15,688	0	0	15,688
<i>Total Assets</i>	<u>\$13,283,759</u>	<u>\$1,045,493</u>	<u>\$2,647,551</u>	<u>\$16,976,803</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$73,485	\$0	\$31,320	\$104,805
Accrued Interest Payable	0	612	0	612
Accrued Wages and Benefits	152,992	0	270	153,262
Interfund Payable	313,018	2,987	182	316,187
Intergovernmental Payable	72,400	0	126	72,526
Notes Payable	0	25,000	0	25,000
Deferred Revenue	4,608,559	400,091	0	5,008,650
<i>Total Liabilities</i>	<u>5,220,454</u>	<u>428,690</u>	<u>31,898</u>	<u>5,681,042</u>
Fund Balances				
Reserved for Encumbrances	243,059	0	120,593	363,652
Reserved for Loans	0	303,229	0	303,229
Reserved for Loan Guaranty	925,000	0	0	925,000
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,895,246	0	0	6,895,246
Debt Service Funds	0	313,574	0	313,574
Capital Projects Funds	0	0	2,495,060	2,495,060
<i>Total Fund Balances</i>	<u>8,063,305</u>	<u>616,803</u>	<u>2,615,653</u>	<u>11,295,761</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,283,759</u>	<u>\$1,045,493</u>	<u>\$2,647,551</u>	<u>\$16,976,803</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,251,083	\$0	\$0	\$2,251,083
Special Assessments	0	32,603	0	32,603
Charges for Services	1,969,012	0	51,640	2,020,652
Licenses and Permits	524,458	0	0	524,458
Fines and Forfeitures	133,379	0	82,298	215,677
Intergovernmental	5,345,000	16,380	1,916,242	7,277,622
Interest	2,873	19,821	0	22,694
Payments in Lieu of Taxes	117,790	0	0	117,790
Rent	26,618	337,725	0	364,343
Contributions and Donations	35,027	0	0	35,027
Other	71,556	0	0	71,556
<i>Total Revenues</i>	<u>10,476,796</u>	<u>406,529</u>	<u>2,050,180</u>	<u>12,933,505</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	855,981	0	0	855,981
Judicial	41,441	0	95,675	137,116
Public Safety	2,139,182	0	0	2,139,182
Public Works	1,797,076	0	1,417,598	3,214,674
Health	813,633	0	0	813,633
Human Services	4,487,199	0	420,281	4,907,480
Capital Outlay	0	0	1,188,547	1,188,547
Intergovernmental	1,631,805	0	0	1,631,805
Debt Service:				
Principal Retirement	20,871	1,100,254	0	1,121,125
Current Refunding Principal Retirement	0	25,000	0	25,000
Issuance Costs	22,400	185,062	17,502	224,964
Interest and Fiscal Charges	22,058	592,365	307	614,730
<i>Total Expenditures</i>	<u>11,831,646</u>	<u>1,902,681</u>	<u>3,139,910</u>	<u>16,874,237</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,354,850)</u>	<u>(1,496,152)</u>	<u>(1,089,730)</u>	<u>(3,940,732)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	845,000	345,750	1,079,250	2,270,000
Premium on General Obligation Bonds Issued	2,400	163,079	0	165,479
Refunding Bonds Issued	0	9,425,000	0	9,425,000
Bond Anticipation Notes Issued	0	819,000	0	819,000
Transfers In	2,243,058	1,325,695	1,108,486	4,677,239
OWDA Loans Issued	85,253	0	0	85,253
Payment to Refunded Bond Escrow Agent	0	(6,223,607)	0	(6,223,607)
Current Refunding	0	(3,172,760)	0	(3,172,760)
Current Refunding Bond Anticipation Note	0	(1,171,000)	0	(1,171,000)
Transfers Out	(189,717)	(39,771)	0	(229,488)
<i>Total Other Financing Sources (Uses)</i>	<u>2,985,994</u>	<u>1,471,386</u>	<u>2,187,736</u>	<u>6,645,116</u>
<i>Net Change in Fund Balances</i>	1,631,144	(24,766)	1,098,006	2,704,384
Fund Balances at Beginning of Year	<u>6,432,161</u>	<u>641,569</u>	<u>1,517,647</u>	<u>8,591,377</u>
<i>Fund Balances at End of Year</i>	<u>\$8,063,305</u>	<u>\$616,803</u>	<u>\$2,615,653</u>	<u>\$11,295,761</u>

SPECIAL REVENUE FUNDS

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County. The following are reported as special revenue funds:

Major Special Revenue Funds

Public Assistance Fund - To account for various federal and state grants as well as transfers from the General Fund, used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Motor Vehicle and Gasoline Tax Fund - To account for revenues derived from the motor vehicle licenses, gasoline taxes, and grants. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.

County Home Levy Fund - To account for revenues for room and board as well as property taxes used to administer and operate the County Home.

Starlight School Levy Fund - To account for property tax revenues and federal and state grants. Expenditures are restricted by state law to those that benefit the developmentally disabled. County expenditures have been for social service contracts, medical providers, and costs to maintain and operate buildings and buses provided for the developmentally disabled.

Children Services Levy Fund - To account for revenues derived from property taxes and state and federal funds. State law restricts the expenditures of these revenues to programs designed to aid homeless children or children from troubled families.

Nonmajor Special Revenue Funds

Dog and Kennel Fund - To account for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Child Support Enforcement Agency Fund - To account for state, federal and local revenue used to administer the County Child Support program.

Childrens' Services Trust Fund - To account for bequests left for the purpose of maintaining the County Children's Home.

Real Estate Assessment Fund - To account for state mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Redevelopment Tax Equivalent Fund - To account for money received pursuant to a tax increment financing agreement between the County and a local vendor to be used for expenses incurred during the construction of an adjoining road.

Drug Abuse Resistance Education (DARE) Fund - To account for the education of school children regarding drug abuse conducted by the Sheriff's Department.

Miscellaneous Federal Grants Fund - To account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere. The individual funds are maintained separately on the County's books.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Access Visitation Grant Fund - To account for revenues derived from a contract between the Job and Family Services Department and the Muskingum County Domestic Court. Expenditures are for contractual services in which a person has to supervise parent visitations with their children.

Delinquent Real Estate Tax and Assessment Collection Fund - To account for the monies received from delinquent real estate tax and assessment collections. Half of the money is to be allocated to the Prosecutor and the other half to the Treasurer for use in the collection of delinquent property taxes and assessments.

Homeland Security Fund - To account for federal grants used to strengthen county-level capability to respond effectively to weapons of mass destruction and all hazard incidences in Muskingum County.

Tuberculosis Clinic Fund - To account for a County-wide property tax levy used to diagnose and treat people with tuberculosis and respiratory diseases in the County.

Rose Hill Water Project Fund - To account for loan proceeds used to construct a water line that will be donated to the Village of Roseville.

Youth Services Fund - To account for grant monies received from the State Department of Youth Services used for the placement of children, a diversion program, juvenile delinquency prevention and other related activities.

Block Grants Fund - To account for revenue from the federal government used for a revolving loan program and for improvements to targeted areas within the County.

Computer Legal Research Fund - To account for Clerk of Courts computer fees used for computerization of the Law Library.

Community Correction Fund - To account for grant monies from the State of Ohio used to assist the County in correctional rehabilitation of persons on probation.

Home Detention (Electronic Monitor) Fund - To account for fees from the County Courts used for in-home housing of prisoners.

Litter Prevention Fund - To account for state and local grants to enforce litter laws and educate citizens.

Ohio Childrens Trust Fund - To account for state grants to promote the prevention of child abuse and neglect in the County for children ages 0-5 and their families.

Marriage License Fund - To account for marriage license fees. Fees are paid to Transitions Inc. and used for the treatment of battered women.

Political Subdivision Housing Fund - To account for fines and forfeitures used for the Adult Probation Program as specified by entry from the Courts. Created pursuant to Ohio Revised Code Section 4511.99.

Indigent Drivers Alcohol Treatment Fund - To account for fines from the State and County Court. Created pursuant to Ohio Revised Code Section 4511.191.

Probate Conduct of Business Fund - To account for monies from a portion of marriage license fees to be used at the discretion of the Probate Judge pursuant to Ohio Revised Code Section 2101.19.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Enforcement and Education Fund - To account for monies received from convictions on alcohol related cases used for education of the community at large and for the purchase of law enforcement equipment.

Law Enforcement Fund - To account for fines from the County courts used by the Sheriff and Prosecuting Attorney for investigations, prosecutions and training for law enforcement personnel.

Legal Aid Society Fund - To account for a 1% administrative fee from probate court to be used as allowed by law for salaries and fringe benefits.

Senior Citizens Levy Fund - To account for revenue derived from property taxes used to assist in the providing of programs and services to the senior citizens of the County.

Felony Delinquent Care and Custody Fund - To account for grant monies which are used for the Intensive Probation Program.

Drug Law Enforcement Fund - To account for income from fines on drug-related cases used for drug-related investigations.

Indigent Guardianship Fund - To account for probate court fees used for court appointed guardians for indigents.

Victim of Criminals Fund - To account for donations for state grant monies to be used to assist the victims of crime.

Sheriff Commissary Fund - To account for sales within the commissary to County jail inmates.

Children Services Christmas Fund - To account for donations from citizens used to purchase gifts for children under care.

Mental Health Levy Fund - To account for a County-wide property tax levy used for the County's share in the Muskingum Area Alcohol, Drug Addiction and Mental Health Board.

Certificate of Title Administration Fund - To account for the title fees used for the operation of the title office of the Clerk of Courts.

Sheriff Levy Fund - To account for a County-wide property tax levy to be used to provide additional law enforcement in the County.

Court Special Projects Fund - To account for money received by the various courts from fees and charges over and above normal court costs to be utilized for special projects of the courts.

Transportation Improvement District (TID) Escrow Fund - To account for non-tax revenues set aside for the purpose of a loan guaranty.

Law Library Resources Fund - To account for fines and penalties collected by the various courts of the County and to account for fees charged for law library services.

Juvenile Detention Fund - To account for state and federal grants used in the operation and maintenance of the Detention Facility.

(continued)

SPECIAL REVENUE FUNDS (Continued)

Concealed Weapon Fund - To account for fees collected from the issuance or renewal of license to carry a concealed handgun. These monies are used for costs incurred by the sheriff in connection with issuing these licenses or costs associated with handgun safety education programs.

Wireless 911 Fund - To account for a surcharge on cell phones used for the implementation and operation of a wireless 911 system.

Ohio Peace Officer Training Academy (OPOTA-CPT) – To account for reimbursements from the State of Ohio for mandatory continuing professional training of the sheriff’s office.

Brandywine Loop Extension Fund - To account for the proceeds of a note and tax increment financing to be used as a grant given to the City of Zanesville for an extension of a bypass route.

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$856,637	\$857,637	\$1,000
Intergovernmental	13,424,030	13,264,903	(159,127)
Other	70,850	70,999	149
<i>Total Revenues</i>	<u>14,351,517</u>	<u>14,193,539</u>	<u>(157,978)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	4,000,349	4,000,330	19
Fringe Benefits	1,725,316	1,621,447	103,869
Contractual Services	8,241,455	8,157,455	84,000
Materials and Supplies	94,235	93,404	831
Capital Outlay	30,958	30,921	37
Other	1,192,066	1,186,007	6,059
<i>Total Expenditures</i>	<u>15,284,379</u>	<u>15,089,564</u>	<u>194,815</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(932,862)</u>	<u>(896,025)</u>	<u>36,837</u>
Other Financing Sources (Use)			
Advances In	0	300,000	300,000
Advances Out	0	(300,000)	(300,000)
Transfers In	474,486	474,486	0
<i>Total Other Financing Sources (Use)</i>	<u>474,486</u>	<u>474,486</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(458,376)	(421,539)	36,837
Fund Balance at Beginning of Year	177,099	177,099	0
Prior Year Encumbrances Appropriated	519,526	519,526	0
<i>Fund Balance at End of Year</i>	<u>\$238,249</u>	<u>\$275,086</u>	<u>\$36,837</u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gasoline Tax Fund
 For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Permissive Motor Vehicle License Tax	\$300,000	\$460,153	\$160,153
Licenses and Permits	19,000	10,200	(8,800)
Fines and Forfeitures	75,000	59,306	(15,694)
Intergovernmental	5,011,583	4,877,591	(133,992)
Interest	10,000	2,310	(7,690)
Contributions and Donations	269,150	270,189	1,039
Other	135,417	41,417	(94,000)
<i>Total Revenues</i>	<u>5,820,150</u>	<u>5,721,166</u>	<u>(98,984)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Salaries and Wages	435,174	431,224	3,950
Fringe Benefits	113,079	110,536	2,543
Contractual Services	37,108	34,094	3,014
Materials and Supplies	5,322	4,740	582
Capital Outlay	296,744	296,744	0
Other	2,500	2,403	97
<i>Total Engineer</i>	<u>889,927</u>	<u>879,741</u>	<u>10,186</u>
Roads			
Salaries and Wages	1,225,000	1,144,811	80,189
Fringe Benefits	837,887	825,633	12,254
Contractual Services	211,431	201,132	10,299
Materials and Supplies	1,473,261	1,305,616	167,645
Capital Outlay	57,659	57,659	0
Other	128,436	124,353	4,083
<i>Total Roads</i>	<u>3,933,674</u>	<u>3,659,204</u>	<u>274,470</u>
Bridges and Culverts			
Salaries and Wages	216,000	207,727	8,273
Fringe Benefits	38,655	35,491	3,164
Contractual Services	109,062	64,005	45,057
Materials and Supplies	498,885	485,465	13,420
<i>Total Bridges and Culverts</i>	<u>862,602</u>	<u>792,688</u>	<u>69,914</u>
<i>Total Public Works</i>	<u>5,686,203</u>	<u>5,331,633</u>	<u>354,570</u>
Intergovernmental			
Contractual Services	52,727	52,727	0
Debt Service:			
Principal Retirement	274,470	274,470	0
Interest and Fiscal Charges	42,576	33,789	8,787
<i>Total Debt Service</i>	<u>317,046</u>	<u>308,259</u>	<u>8,787</u>
<i>Total Expenditures</i>	<u>6,055,976</u>	<u>5,692,619</u>	<u>363,357</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(235,826)</u>	<u>28,547</u>	<u>264,373</u>
Other Financing Sources (Use)			
Revenue Notes Issued	296,744	296,744	0
Transfers In	821,597	109,190	(712,407)
Transfers Out	(1,759,719)	(508,486)	1,251,233
<i>Total Other Financing Sources (Use)</i>	<u>(641,378)</u>	<u>(102,552)</u>	<u>538,826</u>
<i>Net Change in Fund Balance</i>	<u>(877,204)</u>	<u>(74,005)</u>	<u>803,199</u>
Fund Balance at Beginning of Year	823,629	823,629	0
Prior Year Encumbrances Appropriated	153,268	153,268	0
<i>Fund Balance at End of Year</i>	<u>\$99,693</u>	<u>\$902,892</u>	<u>\$803,199</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,859,271	\$2,859,271	\$0
Charges for Services	903,536	915,069	11,533
Intergovernmental	781,228	781,228	0
Payments in Lieu of Taxes	14,031	14,000	(31)
Contributions and Donations	1,050	475	(575)
Other	9,288	9,514	226
<i>Total Revenues</i>	<u>4,568,404</u>	<u>4,579,557</u>	<u>11,153</u>
Expenditures			
Current:			
Human Services			
County Home			
Salaries and Wages	2,550,606	2,480,613	69,993
Fringe Benefits	971,311	932,264	39,047
Contractual Services	655,958	612,970	42,988
Materials and Supplies	383,980	336,069	47,911
Capital Outlay	75,807	60,212	15,595
Other	11,936	11,936	0
<i>Total Expenditures</i>	<u>4,649,598</u>	<u>4,434,064</u>	<u>215,534</u>
<i>Net Change in Fund Balance</i>	(81,194)	145,493	226,687
Fund Balance at Beginning of Year	<u>1,894,049</u>	<u>1,894,049</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,812,855</u></u>	<u><u>\$2,039,542</u></u>	<u><u>\$226,687</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight School Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$5,230,746	\$5,244,849	\$14,103
Charges for Services	33,000	34,320	1,320
Intergovernmental	4,254,439	4,071,832	(182,607)
Interest	30,000	24,784	(5,216)
Payments in Lieu of Taxes	26,410	26,350	(60)
Contributions and Donations	30,000	21,487	(8,513)
Other	1,710	1,409	(301)
<i>Total Revenues</i>	<u>9,606,305</u>	<u>9,425,031</u>	<u>(181,274)</u>
Expenditures			
Current:			
Human Services			
Starlight School			
Salaries and Wages	4,727,450	4,258,128	469,322
Fringe Benefits	1,714,500	1,447,491	267,009
Contractual Services	1,963,436	1,425,295	538,141
Materials and Supplies	110,191	66,723	43,468
Capital Outlay	470,186	331,926	138,260
Other	153,478	53,478	100,000
<i>Total Expenditures</i>	<u>9,139,241</u>	<u>7,583,041</u>	<u>1,556,200</u>
<i>Excess of Revenues Over Expenditures</i>	467,064	1,841,990	1,374,926
Other Financing Use			
Transfers Out	(650,000)	(600,000)	50,000
<i>Net Change in Fund Balance</i>	(182,936)	1,241,990	1,424,926
Fund Balance at Beginning of Year	10,594,931	10,594,931	0
Prior Year Encumbrances Appropriated	106,318	106,318	0
<i>Fund Balance at End of Year</i>	<u>\$10,518,313</u>	<u>\$11,943,239</u>	<u>\$1,424,926</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$2,234,723	\$2,287,422	\$52,699
Charges for Services	1,245,433	1,301,907	56,474
Intergovernmental	3,327,462	2,832,841	(494,621)
Payments in Lieu of Taxes	11,225	11,200	(25)
Contributions and Donations	500	6,985	6,485
Other	25,100	5,487	(19,613)
<i>Total Revenues</i>	<u>6,844,443</u>	<u>6,445,842</u>	<u>(398,601)</u>
Expenditures			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,510,000	2,467,974	42,026
Fringe Benefits	1,242,852	1,110,805	132,047
Contractual Services	4,637,867	1,929,312	2,708,555
Materials and Supplies	233,474	178,784	54,690
Capital Outlay	61,809	24,637	37,172
Other	659,627	380,808	278,819
<i>Total Expenditures</i>	<u>9,345,629</u>	<u>6,092,320</u>	<u>3,253,309</u>
<i>Net Change in Fund Balance</i>	(2,501,186)	353,522	2,854,708
Fund Balance at Beginning of Year	4,633,163	4,633,163	0
Prior Year Encumbrances Appropriated	<u>240,863</u>	<u>240,863</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,372,840</u></u>	<u><u>\$5,227,548</u></u>	<u><u>\$2,854,708</u></u>

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent
Assets					
Equity in Pooled Cash and Cash Equivalents	\$201,684	\$133,322	\$109,838	\$1,239,737	\$0
Restricted Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	102,330
Accounts	0	0	135	0	0
Intergovernmental	0	29,418	0	0	0
Interfund	0	264,449	0	0	0
Materials and Supplies Inventory	748	8,557	0	0	0
Prepaid Items	60	568	0	1,434	0
<i>Total Assets</i>	<u>\$202,492</u>	<u>\$436,314</u>	<u>\$109,973</u>	<u>\$1,241,171</u>	<u>\$102,330</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$5,908	\$0	\$17,133	\$0
Accrued Wages and Benefits	2,707	65,878	0	10,047	0
Interfund Payable	2,324	159,260	0	7,969	0
Intergovernmental Payable	2,389	28,204	0	4,679	0
Deferred Revenue	0	29,418	0	0	102,330
<i>Total Liabilities</i>	<u>7,420</u>	<u>288,668</u>	<u>0</u>	<u>39,828</u>	<u>102,330</u>
Fund Balances					
Reserved for Encumbrances	687	10,038	0	84,412	0
Reserved for Loan Guaranty	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	194,385	137,608	109,973	1,116,931	0
<i>Total Fund Balances (Deficit)</i>	<u>195,072</u>	<u>147,646</u>	<u>109,973</u>	<u>1,201,343</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$202,492</u>	<u>\$436,314</u>	<u>\$109,973</u>	<u>\$1,241,171</u>	<u>\$102,330</u>

Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Access Visitation Grant	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Block Grants
\$16,558	\$135,436	\$1,050	\$245,120	\$5,000	\$959,014	\$34,688
0	0	0	0	0	0	0
0	0	0	0	0	565,212	0
0	0	0	0	0	3,089	0
0	2,813	0	0	0	10,241	0
10,740	45,877	0	0	0	149,172	977,354
0	0	0	0	0	0	0
0	1,501	0	0	0	23,342	239
0	2,077	0	0	0	150	124
<u>\$27,298</u>	<u>\$187,704</u>	<u>\$1,050</u>	<u>\$245,120</u>	<u>\$5,000</u>	<u>\$1,710,220</u>	<u>\$1,012,405</u>
\$0	\$0	\$0	\$581	\$710	\$3,394	\$8,855
1,031	1,953	0	5,135	0	11,340	1,029
1,089	21,478	1,179	3,578	5,000	9,209	36,425
603	908	112	2,389	0	5,627	374
0	45,363	0	0	0	717,473	977,354
<u>2,723</u>	<u>69,702</u>	<u>1,291</u>	<u>11,683</u>	<u>5,710</u>	<u>747,043</u>	<u>1,024,037</u>
3,960	2,545	0	4,095	26,937	12,440	19,503
0	0	0	0	0	0	0
<u>20,615</u>	<u>115,457</u>	<u>(241)</u>	<u>229,342</u>	<u>(27,647)</u>	<u>950,737</u>	<u>(31,135)</u>
<u>24,575</u>	<u>118,002</u>	<u>(241)</u>	<u>233,437</u>	<u>(710)</u>	<u>963,177</u>	<u>(11,632)</u>
<u>\$27,298</u>	<u>\$187,704</u>	<u>\$1,050</u>	<u>\$245,120</u>	<u>\$5,000</u>	<u>\$1,710,220</u>	<u>\$1,012,405</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2009

	Computer Legal Research	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust
Assets					
Equity in Pooled Cash and Cash Equivalents	\$103,725	\$5,372	\$282,865	\$21,514	\$0
Restricted Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Accounts	13,908	0	7,866	0	0
Intergovernmental	0	130,829	28,947	0	13,833
Interfund	0	0	0	0	0
Materials and Supplies Inventory	0	0	60	0	0
Prepaid Items	3,148	0	0	0	0
<i>Total Assets</i>	<u>\$120,781</u>	<u>\$136,201</u>	<u>\$319,738</u>	<u>\$21,514</u>	<u>\$13,833</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Accrued Wages and Benefits	356	6,029	3,223	0	0
Interfund Payable	479	70	2,574	21,329	0
Intergovernmental Payable	189	2,807	1,501	0	0
Deferred Revenue	13,908	65,415	24,644	0	0
<i>Total Liabilities</i>	<u>14,932</u>	<u>74,321</u>	<u>31,942</u>	<u>21,329</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	5,746	0	13,833
Reserved for Loan Guaranty	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	105,849	61,880	282,050	185	0
<i>Total Fund Balances (Deficit)</i>	<u>105,849</u>	<u>61,880</u>	<u>287,796</u>	<u>185</u>	<u>13,833</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$120,781</u>	<u>\$136,201</u>	<u>\$319,738</u>	<u>\$21,514</u>	<u>\$13,833</u>

<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>	<u>Legal Aid Society</u>
\$1,351	\$41,194	\$104,277	\$1,349	\$15,186	\$93,194	\$219
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	5,300	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,351</u>	<u>\$41,194</u>	<u>\$109,577</u>	<u>\$1,349</u>	<u>\$15,186</u>	<u>\$93,194</u>	<u>\$219</u>
\$1,351	\$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>0</u>	<u>0</u>	<u>5,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,351</u>	<u>0</u>	<u>5,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	5,134	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>41,194</u>	<u>99,143</u>	<u>1,349</u>	<u>15,186</u>	<u>93,194</u>	<u>219</u>
<u>0</u>	<u>41,194</u>	<u>104,277</u>	<u>1,349</u>	<u>15,186</u>	<u>93,194</u>	<u>219</u>
<u>\$1,351</u>	<u>\$41,194</u>	<u>\$109,577</u>	<u>\$1,349</u>	<u>\$15,186</u>	<u>\$93,194</u>	<u>\$219</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2009

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship	Victim of Criminals
Assets					
Equity in Pooled Cash and Cash Equivalents	\$378,030	\$219,643	\$25,837	\$1,492	\$410
Restricted Cash and Cash Equivalents	0	0	0	0	0
Receivables:					
Property Taxes	672,443	0	0	0	0
Payments in Lieu of Taxes	3,708	0	0	0	0
Accounts	0	0	175	0	0
Intergovernmental	46,796	184,382	408	0	30,297
Interfund	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Prepaid Items	0	0	2,500	0	0
<i>Total Assets</i>	<u>\$1,100,977</u>	<u>\$404,025</u>	<u>\$28,920</u>	<u>\$1,492</u>	<u>\$30,707</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$7,403	\$0	\$0	\$0
Accrued Wages and Benefits	18,130	5,908	0	0	1,588
Interfund Payable	14,407	6,470	0	0	674
Intergovernmental Payable	8,475	2,804	0	0	245
Deferred Revenue	722,947	130,089	408	0	20,198
<i>Total Liabilities</i>	<u>763,959</u>	<u>152,674</u>	<u>408</u>	<u>0</u>	<u>22,705</u>
Fund Balances					
Reserved for Encumbrances	0	10,354	0	0	0
Reserved for Loan Guaranty	0	0	0	0	0
Unreserved:					
Undesignated (Deficit)	337,018	240,997	28,512	1,492	8,002
<i>Total Fund Balances (Deficit)</i>	<u>337,018</u>	<u>251,351</u>	<u>28,512</u>	<u>1,492</u>	<u>8,002</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,100,977</u>	<u>\$404,025</u>	<u>\$28,920</u>	<u>\$1,492</u>	<u>\$30,707</u>

Sheriff Commissary	Children Services Christmas	Mental Health Levy	Certificate of Title Administration	Sheriff Levy	Court Special Projects	Transportation Improvement District (TID) Escrow	Law Library Resources
\$97,006	\$78,822	\$30,528	\$896,280	\$388,599	\$632,380	\$48,661	\$11,963
0	0	0	0	0	0	925,000	0
0	0	1,104,036	0	439,526	0	0	0
0	0	6,574	0	2,982	0	0	0
30,842	180	0	0	0	0	0	0
0	0	77,203	0	30,522	1,094	0	0
0	0	0	0	0	0	0	0
0	0	0	3,915	0	0	0	0
137	0	0	214	0	0	0	0
<u>\$127,985</u>	<u>\$79,002</u>	<u>\$1,218,341</u>	<u>\$900,409</u>	<u>\$861,629</u>	<u>\$633,474</u>	<u>\$973,661</u>	<u>\$11,963</u>
\$28,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	4,646	11,463	0	0	0
209	0	0	3,489	8,819	62	0	0
157	0	0	2,162	6,397	0	0	0
4,551	0	1,187,813	0	473,030	644	0	0
<u>33,067</u>	<u>0</u>	<u>1,187,813</u>	<u>10,297</u>	<u>499,709</u>	<u>706</u>	<u>0</u>	<u>0</u>
18,827	2,506	0	19,672	0	1,698	0	0
0	0	0	0	0	0	925,000	0
<u>76,091</u>	<u>76,496</u>	<u>30,528</u>	<u>870,440</u>	<u>361,920</u>	<u>631,070</u>	<u>48,661</u>	<u>11,963</u>
<u>94,918</u>	<u>79,002</u>	<u>30,528</u>	<u>890,112</u>	<u>361,920</u>	<u>632,768</u>	<u>973,661</u>	<u>11,963</u>
<u>\$127,985</u>	<u>\$79,002</u>	<u>\$1,218,341</u>	<u>\$900,409</u>	<u>\$861,629</u>	<u>\$633,474</u>	<u>\$973,661</u>	<u>\$11,963</u>

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2009

	Juvenile Detention	Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$44,565	\$27,549	\$443,938	\$19,223	\$0	\$7,096,619
Restricted Cash and Cash Equivalents	0	0	0	0	111,423	1,036,423
Receivables:						
Property Taxes	0	0	0	0	0	2,781,217
Payments in Lieu of Taxes	0	0	0	0	71,996	190,679
Accounts	0	117	0	0	0	66,277
Intergovernmental	0	0	31,873	0	0	1,794,045
Interfund	0	0	0	0	0	264,449
Materials and Supplies Inventory	0	0	0	0	0	38,362
Prepaid Items	0	765	4,511	0	0	15,688
<i>Total Assets</i>	<u>\$44,565</u>	<u>\$28,431</u>	<u>\$480,322</u>	<u>\$19,223</u>	<u>\$183,419</u>	<u>\$13,283,759</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	73,485
Accrued Wages and Benefits	0	0	2,529	0	0	152,992
Interfund Payable	0	332	1,017	0	5,576	313,018
Intergovernmental Payable	0	1,200	1,178	0	0	72,400
Deferred Revenue	0	0	15,678	0	71,996	4,608,559
<i>Total Liabilities</i>	<u>0</u>	<u>1,532</u>	<u>20,402</u>	<u>0</u>	<u>77,572</u>	<u>5,220,454</u>
Fund Balance						
Reserved for Encumbrances	0	0	672	0	0	243,059
Reserved for Loan Guaranty	0	0	0	0	0	925,000
Unreserved:						
Undesignated (Deficit)	<u>44,565</u>	<u>26,899</u>	<u>459,248</u>	<u>19,223</u>	<u>105,847</u>	<u>6,895,246</u>
<i>Total Fund Balances (Deficit)</i>	<u>44,565</u>	<u>26,899</u>	<u>459,920</u>	<u>19,223</u>	<u>105,847</u>	<u>8,063,305</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$44,565</u>	<u>\$28,431</u>	<u>\$480,322</u>	<u>\$19,223</u>	<u>\$183,419</u>	<u>\$13,283,759</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	29,688	298,521	0	831,615
Licenses and Permits	123,201	0	0	0
Fines and Forfeitures	2,017	0	0	1,312
Intergovernmental	0	2,714,709	0	0
Interest	0	0	801	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	26,618	0	0
Contributions and Donations	0	0	219	0
Other	0	47,187	0	2
<i>Total Revenues</i>	<u>154,906</u>	<u>3,087,035</u>	<u>1,020</u>	<u>832,929</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	486,211
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	151,728	0	0	0
Human Services	0	3,648,979	52,495	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	1,931	0	0
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	0	659	0	0
<i>Total Expenditures</i>	<u>151,728</u>	<u>3,651,569</u>	<u>52,495</u>	<u>486,211</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,178</u>	<u>(564,534)</u>	<u>(51,475)</u>	<u>346,718</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	0	670,103	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>670,103</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,178	105,569	(51,475)	346,718
Fund Balances (Deficit) at				
Beginning of Year	<u>191,894</u>	<u>42,077</u>	<u>161,448</u>	<u>854,625</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$195,072</u>	<u>\$147,646</u>	<u>\$109,973</u>	<u>\$1,201,343</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2009

	Redevelopment Tax Equivalent	Drug Abuse Resistance Education (DARE)	Miscellaneous Federal Grants	Access Visitation Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	3,800
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	14,592	417,053	0
Interest	0	0	0	0
Payments in Lieu of Taxes	97,324	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	3,537	0	0
Other	0	0	2,937	0
<i>Total Revenues</i>	<u>97,324</u>	<u>18,129</u>	<u>419,990</u>	<u>3,800</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	2,763
Public Safety	0	56,966	204,079	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	318,000	0
Debt Service:				
Principal Retirement	0	0	0	0
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>56,966</u>	<u>522,079</u>	<u>2,763</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>97,324</u>	<u>(38,837)</u>	<u>(102,089)</u>	<u>1,037</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	0	10,000	30,000	0
OWDA Loans Issued	0	0	0	0
Transfers Out	(97,324)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(97,324)</u>	<u>10,000</u>	<u>30,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	(28,837)	(72,089)	1,037
Fund Balances (Deficit) at				
Beginning of Year	<u>0</u>	<u>53,412</u>	<u>190,091</u>	<u>(1,278)</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$24,575</u>	<u>\$118,002</u>	<u>(\$241)</u>

Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Tuberculosis Clinic	Rose Hill Water Project	Youth Services	Block Grants	Computer Legal Research
\$0	\$0	\$459,603	\$0	\$0	\$0	\$0
135,952	0	20,087	0	0	350	31,226
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	47,812	240,936	0	1,587	318,939	0
0	0	0	0	0	0	0
0	0	2,240	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	9,607	0	4,207	0	0
<u>135,952</u>	<u>47,812</u>	<u>732,473</u>	<u>0</u>	<u>5,794</u>	<u>319,289</u>	<u>31,226</u>
185,769	0	0	0	0	0	0
0	0	0	0	0	0	25,860
0	48,522	0	0	0	0	0
0	0	0	0	0	318,705	0
0	0	639,553	0	0	0	0
0	0	0	0	0	0	0
0	0	0	8,889	0	0	0
0	0	0	0	0	16,718	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>185,769</u>	<u>48,522</u>	<u>639,553</u>	<u>8,889</u>	<u>0</u>	<u>335,423</u>	<u>25,860</u>
<u>(49,817)</u>	<u>(710)</u>	<u>92,920</u>	<u>(8,889)</u>	<u>5,794</u>	<u>(16,134)</u>	<u>5,366</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,808	0	0	0
0	0	0	68,535	0	16,718	0
0	0	0	0	0	0	0
0	0	0	71,343	0	16,718	0
<u>(49,817)</u>	<u>(710)</u>	<u>92,920</u>	<u>62,454</u>	<u>5,794</u>	<u>584</u>	<u>5,366</u>
<u>283,254</u>	<u>0</u>	<u>870,257</u>	<u>(62,454)</u>	<u>(5,794)</u>	<u>(12,216)</u>	<u>100,483</u>
<u>\$233,437</u>	<u>(\$710)</u>	<u>\$963,177</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$11,632)</u>	<u>\$105,849</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2009

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Ohio Childrens Trust
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	197,573	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	241,071	34,846	31,900	41,499
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>241,071</u>	<u>232,419</u>	<u>31,900</u>	<u>41,499</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	230,548	211,002	0	0
Public Works	0	0	31,715	0
Health	0	0	0	0
Human Services	0	0	0	27,666
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>230,548</u>	<u>211,002</u>	<u>31,715</u>	<u>27,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,523</u>	<u>21,417</u>	<u>185</u>	<u>13,833</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	386	1,874	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>386</u>	<u>1,874</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	10,909	23,291	185	13,833
Fund Balances (Deficit) at Beginning of Year	<u>50,971</u>	<u>264,505</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$61,880</u>	<u>\$287,796</u>	<u>\$185</u>	<u>\$13,833</u>

<u>Marriage License</u>	<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Law Enforcement</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	621	0	0
22,352	0	0	0	0	0
0	17,933	24,261	0	2,500	67,712
0	0	562	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	20,275
0	0	0	0	0	0
<u>22,352</u>	<u>17,933</u>	<u>24,823</u>	<u>621</u>	<u>2,500</u>	<u>87,987</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	14,938	0	0	11,425	23,181
0	0	0	0	0	0
22,352	0	0	0	0	0
0	0	3,156	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>22,352</u>	<u>14,938</u>	<u>3,156</u>	<u>0</u>	<u>11,425</u>	<u>23,181</u>
<u>0</u>	<u>2,995</u>	<u>21,667</u>	<u>621</u>	<u>(8,925)</u>	<u>64,806</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	2,995	21,667	621	(8,925)	64,806
0	38,199	82,610	728	24,111	28,388
<u>\$0</u>	<u>\$41,194</u>	<u>\$104,277</u>	<u>\$1,349</u>	<u>\$15,186</u>	<u>\$93,194</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2009

	Legal Aid Society	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement
Revenues				
Property Taxes	\$0	\$546,462	\$0	\$0
Charges for Services	101	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	4,020
Intergovernmental	0	153,897	293,238	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	2,698	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>101</u>	<u>703,057</u>	<u>293,238</u>	<u>4,020</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	200	0	0	0
Public Safety	0	0	410,531	7,500
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	740,337	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>200</u>	<u>740,337</u>	<u>410,531</u>	<u>7,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(99)</u>	<u>(37,280)</u>	<u>(117,293)</u>	<u>(3,480)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0
Transfers In	0	200	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(99)	(37,080)	(117,293)	(3,480)
Fund Balances (Deficit) at				
Beginning of Year	<u>318</u>	<u>374,098</u>	<u>368,644</u>	<u>31,992</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$219</u>	<u>\$337,018</u>	<u>\$251,351</u>	<u>\$28,512</u>

<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Sheriff Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>	<u>Sheriff Levy</u>
\$0	\$0	\$0	\$0	\$892,832	\$0	\$352,186
11,140	0	336,843	0	0	0	0
0	0	0	0	0	353,248	0
0	0	0	0	0	0	0
0	39,571	0	0	412,550	0	120,291
0	0	0	0	0	2,072	0
0	0	0	0	4,827	0	2,208
0	0	0	0	0	0	0
0	0	0	10,996	0	0	0
1,117	0	0	0	0	158	6,341
<u>12,257</u>	<u>39,571</u>	<u>336,843</u>	<u>10,996</u>	<u>1,310,209</u>	<u>355,478</u>	<u>481,026</u>
0	0	0	0	0	184,001	0
0	0	0	0	0	0	0
0	46,772	287,160	0	0	0	465,734
0	0	0	0	0	0	0
0	0	0	0	0	0	0
11,599	0	0	2,967	0	0	0
0	0	0	0	1,304,916	0	0
0	0	0	0	0	2,222	0
0	0	0	0	0	0	0
0	0	0	0	0	1,372	0
<u>11,599</u>	<u>46,772</u>	<u>287,160</u>	<u>2,967</u>	<u>1,304,916</u>	<u>187,595</u>	<u>465,734</u>
<u>658</u>	<u>(7,201)</u>	<u>49,683</u>	<u>8,029</u>	<u>5,293</u>	<u>167,883</u>	<u>15,292</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	7,299	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	(83,900)	0
<u>0</u>	<u>7,299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(83,900)</u>	<u>0</u>
658	98	49,683	8,029	5,293	83,983	15,292
<u>834</u>	<u>7,904</u>	<u>45,235</u>	<u>70,973</u>	<u>25,235</u>	<u>806,129</u>	<u>346,628</u>
<u>\$1,492</u>	<u>\$8,002</u>	<u>\$94,918</u>	<u>\$79,002</u>	<u>\$30,528</u>	<u>\$890,112</u>	<u>\$361,920</u>

(continued)

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2009

	Court Special Projects	Transportation Improvement District (TID) Escrow	Law Library Resources	Juvenile Detention
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Charges for Services	71,495	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	13,624	0	0	0
Intergovernmental	0	0	11,963	0
Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>85,119</u>	<u>0</u>	<u>11,963</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	5,226	0	0	7,392
Public Safety	0	0	0	0
Public Works	0	1,446,656	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Issuance Costs	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>5,226</u>	<u>1,446,656</u>	<u>0</u>	<u>7,392</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>79,893</u>	<u>(1,446,656)</u>	<u>11,963</u>	<u>(7,392)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligations Bonds Issued	0	0	0	0
Transfers In	0	1,495,317	0	0
OWDA Loans Issued	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,495,317</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	79,893	48,661	11,963	(7,392)
Fund Balances (Deficit) at Beginning of Year	<u>552,875</u>	<u>925,000</u>	<u>0</u>	<u>51,957</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$632,768</u>	<u>\$973,661</u>	<u>\$11,963</u>	<u>\$44,565</u>

Concealed Weapon	Wireless 911	OPOTA- CPT	Brandywine Loop Extension	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,251,083
0	0	0	0	1,969,012
25,657	0	0	0	524,458
0	0	0	0	133,379
0	196,944	11,040	0	5,345,000
0	0	0	0	2,873
0	0	0	8,493	117,790
0	0	0	0	26,618
0	0	0	0	35,027
0	0	0	0	71,556
<u>25,657</u>	<u>196,944</u>	<u>11,040</u>	<u>8,493</u>	<u>10,476,796</u>
0	0	0	0	855,981
0	0	0	0	41,441
29,365	90,284	1,175	0	2,139,182
0	0	0	0	1,797,076
0	0	0	0	813,633
0	0	0	0	4,487,199
0	0	0	0	1,631,805
0	0	0	0	20,871
0	0	0	22,400	22,400
0	0	0	20,027	22,058
<u>29,365</u>	<u>90,284</u>	<u>1,175</u>	<u>42,427</u>	<u>11,831,646</u>
<u>(3,708)</u>	<u>106,660</u>	<u>9,865</u>	<u>(33,934)</u>	<u>(1,354,850)</u>
0	0	0	845,000	845,000
0	0	0	2,400	2,400
0	0	0	25,071	2,243,058
0	0	0	0	85,253
0	0	0	(8,493)	(189,717)
<u>0</u>	<u>0</u>	<u>0</u>	<u>863,978</u>	<u>2,985,994</u>
(3,708)	106,660	9,865	830,044	1,631,144
<u>30,607</u>	<u>353,260</u>	<u>9,358</u>	<u>(724,197)</u>	<u>6,432,161</u>
<u>\$26,899</u>	<u>\$459,920</u>	<u>\$19,223</u>	<u>\$105,847</u>	<u>\$8,063,305</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$30,870	\$29,688	(\$1,182)
Licenses and Permits	116,000	123,201	7,201
Fines and Forfeitures	4,000	2,017	(1,983)
<i>Total Revenues</i>	<u>150,870</u>	<u>154,906</u>	<u>4,036</u>
Expenditures			
Current:			
Health			
Animal Control			
Salaries and Wages	85,729	85,492	237
Fringe Benefits	37,210	33,178	4,032
Contractual Services	15,800	6,065	9,735
Materials and Supplies	13,004	11,913	1,091
Capital Outlay	1,721	0	1,721
Other	16,000	16,000	0
<i>Total Expenditures</i>	<u>169,464</u>	<u>152,648</u>	<u>16,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,594)	2,258	20,852
Other Financing Source			
Transfers In	6,630	0	(6,630)
<i>Net Change in Fund Balance</i>	(11,964)	2,258	14,222
Fund Balance at Beginning of Year	196,935	196,935	0
Prior Year Encumbrances Appropriated	1,804	1,804	0
<i>Fund Balance at End of Year</i>	<u><u>\$186,775</u></u>	<u><u>\$200,997</u></u>	<u><u>\$14,222</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$328,918	\$326,721	(\$2,197)
Intergovernmental	2,487,429	2,487,429	0
Rent	26,618	26,618	0
Other	49,060	47,187	(1,873)
<i>Total Revenues</i>	<u>2,892,025</u>	<u>2,887,955</u>	<u>(4,070)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,787,281	1,787,233	48
Fringe Benefits	768,856	723,779	45,077
Contractual Services	842,374	841,482	892
Materials and Supplies	60,515	60,404	111
Capital Outlay	9,584	9,584	0
Other	137,655	137,066	589
<i>Total Expenditures</i>	<u>3,606,265</u>	<u>3,559,548</u>	<u>46,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(714,240)	(671,593)	42,647
Other Financing Source			
Transfers In	<u>670,103</u>	<u>670,103</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(44,137)	(1,490)	42,647
Fund Balance at Beginning of Year	107,551	107,551	0
Prior Year Encumbrances Appropriated	<u>12,208</u>	<u>12,208</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$75,622</u></u>	<u><u>\$118,269</u></u>	<u><u>\$42,647</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Childrens' Services Trust Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$8,400	\$988	(\$7,412)
Contributions and Donations	75	84	9
<i>Total Revenues</i>	8,475	1,072	(7,403)
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
Materials and Supplies	165,000	55,539	109,461
<i>Net Change in Fund Balance</i>	(156,525)	(54,467)	102,058
Fund Balance at Beginning of Year	159,143	159,143	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Balance at End of Year</i>	<u>\$7,618</u>	<u>\$109,676</u>	<u>\$102,058</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$856,350	\$831,615	(\$24,735)
Fines and Forfeitures	2,700	1,312	(1,388)
Other	20	2	(18)
<i>Total Revenues</i>	<u>859,070</u>	<u>832,929</u>	<u>(26,141)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
County Auditor			
Salaries and Wages	300,500	294,780	5,720
Fringe Benefits	117,427	95,813	21,614
Contractual Services	148,635	140,267	8,368
Materials and Supplies	4,274	2,856	1,418
Capital Outlay	21,710	21,710	0
Other	13,900	13,787	113
<i>Total Expenditures</i>	<u>606,446</u>	<u>569,213</u>	<u>37,233</u>
<i>Net Change in Fund Balance</i>	252,624	263,716	11,092
Fund Balance at Beginning of Year	845,142	845,142	0
Prior Year Encumbrances Appropriated	<u>29,334</u>	<u>29,334</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,127,100</u></u>	<u><u>\$1,138,192</u></u>	<u><u>\$11,092</u></u>

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Redevelopment Tax Equivalent Fund
 For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payments in Lieu of Taxes	\$97,324	\$97,324	\$0
Other Financing Use			
Transfers Out	(97,324)	(97,324)	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education (DARE) Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$54,863	\$3,852	(\$51,011)
Contributions and Donations	3,437	3,537	100
<i>Total Revenues</i>	<u>58,300</u>	<u>7,389</u>	<u>(50,911)</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education (DARE)			
Salaries and Wages	48,200	40,238	7,962
Fringe Benefits	22,600	17,008	5,592
Materials and Supplies	4,500	4,207	293
<i>Total Expenditures</i>	<u>75,300</u>	<u>61,453</u>	<u>13,847</u>
<i>Excess of Revenues Under Expenditures</i>	(17,000)	(54,064)	(37,064)
Other Financing Source			
Transfers In	10,000	10,000	0
<i>Net Change in Fund Balance</i>	(7,000)	(44,064)	(37,064)
Fund Balance at Beginning of Year	<u>56,662</u>	<u>56,662</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$49,662</u></u>	<u><u>\$12,598</u></u>	<u><u>(\$37,064)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Miscellaneous Federal Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$454,621	\$416,539	(\$38,082)
Other	0	124	124
<i>Total Revenues</i>	<u>454,621</u>	<u>416,663</u>	<u>(37,958)</u>
Expenditures			
Current:			
Public Safety			
Miscellaneous Federal Grants			
Salaries and Wages	53,300	52,834	466
Fringe Benefits	20,812	17,539	3,273
Contractual Services	39,348	21,885	17,463
Materials and Supplies	33,426	29,839	3,587
Capital Outlay	155,500	56,620	98,880
Other	48,680	30,200	18,480
Total Public Safety	<u>351,066</u>	<u>208,917</u>	<u>142,149</u>
Intergovernmental			
Miscellaneous Federal Grants			
Contractual Services	318,000	318,000	0
<i>Total Expenditures</i>	<u>669,066</u>	<u>526,917</u>	<u>142,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(214,445)</u>	<u>(110,254)</u>	<u>104,191</u>
Other Financing Sources (Use)			
Advances In	0	47,308	47,308
Advances Out	0	(27,308)	(27,308)
Transfers In	30,000	30,000	0
<i>Total Other Financing Sources (Use)</i>	<u>30,000</u>	<u>50,000</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(184,445)	(60,254)	124,191
Fund Balance at Beginning of Year	192,914	192,914	0
Prior Year Encumbrances Appropriated	231	231	0
<i>Fund Balance at End of Year</i>	<u>\$8,700</u>	<u>\$132,891</u>	<u>\$124,191</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Access Visitation Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$6,000	\$3,650	(\$2,350)
Expenditures			
Current:			
General Government - Judicial			
Domestic Relations Court			
Salaries and Wages	4,000	2,533	1,467
Fringe Benefits	726	367	359
<i>Total Expenditures</i>	4,726	2,900	1,826
<i>Net Change in Fund Balance</i>	1,274	750	(524)
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$1,274	\$750	(\$524)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax and Assessment Collection Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$311,022	\$135,952	(\$175,070)
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	194,350	153,260	41,090
Fringe Benefits	68,206	27,109	41,097
Materials and Supplies	2,205	0	2,205
Capital Outlay	5,513	0	5,513
Other	42,089	9,090	32,999
<i>Total Expenditures</i>	312,363	189,459	122,904
<i>Net Change in Fund Balance</i>	(1,341)	(53,507)	(52,166)
Fund Balance at Beginning of Year	292,474	292,474	0
Prior Year Encumbrances Appropriated	1,477	1,477	0
<i>Fund Balance at End of Year</i>	\$292,610	\$240,444	(\$52,166)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Homeland Security Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$110,586	\$47,812	(\$62,774)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Contractual Services	62,774	27,647	35,127
Capital Outlay	77,271	77,271	0
<i>Total Expenditures</i>	140,045	104,918	35,127
<i>Excess of Revenues Under Expenditures</i>	(29,459)	(57,106)	(27,647)
Other Financing Source			
Advances In	0	5,000	5,000
<i>Net Change in Fund Balance</i>	(29,459)	(52,106)	(22,647)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	29,459	29,459	0
<i>Fund Balance (Deficit) at End of Year</i>	\$0	(\$22,647)	(\$22,647)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuberculosis Clinic Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$446,907	\$457,486	\$10,579
Charges for Services	5,000	10,331	5,331
Intergovernmental	224,973	240,936	15,963
Payments in Lieu of Taxes	2,245	2,240	(5)
Other	84,517	12,474	(72,043)
<i>Total Revenues</i>	<u>763,642</u>	<u>723,467</u>	<u>(40,175)</u>
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	292,100	217,124	74,976
Fringe Benefits	86,528	83,066	3,462
Contractual Services	151,616	149,454	2,162
Materials and Supplies	182,305	180,893	1,412
Capital Outlay	15,720	15,598	122
Other	9,820	9,361	459
<i>Total Expenditures</i>	<u>738,089</u>	<u>655,496</u>	<u>82,593</u>
<i>Net Change in Fund Balance</i>	25,553	67,971	42,418
Fund Balance at Beginning of Year	816,423	816,423	0
Prior Year Encumbrances Appropriated	46,611	46,611	0
<i>Fund Balance at End of Year</i>	<u><u>\$888,587</u></u>	<u><u>\$931,005</u></u>	<u><u>\$42,418</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Rose Hill Water Project Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Intergovernmental			
Rose Hill Water Project			
Contractual Services	136,607	54,840	81,767
<i>Excess of Revenues Over (Under) Expenditures</i>	(136,607)	(54,840)	81,767
Other Financing Sources (Use)			
Bond Anticipation Notes Issued	65,289	0	(65,289)
Proceeds of OWDA Loans	150,301	68,535	(81,766)
Advances In	0	464	464
Advances Out	0	(62,945)	(62,945)
<i>Total Other Financing Sources (Use)</i>	215,590	6,054	(209,536)
<i>Net Change in Fund Balance</i>	78,983	(48,786)	(127,769)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	48,786	48,786	0
<i>Fund Balance at End of Year</i>	\$127,769	\$0	(\$127,769)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$2,315	\$1,587	(\$728)
Expenditures			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	1,297	1,297	0
Fringe Benefits	794	794	0
<i>Total Expenditures</i>	2,091	2,091	0
<i>Excess of Revenues Over (Under) Expenditures</i>	224	(504)	(728)
Other Financing Source (Use)			
Advances In	0	536	536
Advances Out	0	(2,536)	(2,536)
<i>Total Other Financing Source (Use)</i>	0	(2,000)	(2,000)
<i>Net Change in Fund Balance</i>	224	(2,504)	(2,728)
Fund Balance at Beginning of Year	2,504	2,504	0
<i>Fund Balance at End of Year</i>	<u>\$2,728</u>	<u>\$0</u>	<u>(\$2,728)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Block Grants Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$350	\$350	\$0
Intergovernmental	443,482	382,994	(60,488)
<i>Total Revenues</i>	<u>443,832</u>	<u>383,344</u>	<u>(60,488)</u>
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	43,239	42,091	1,148
Fringe Benefits	17,838	17,384	454
Contractual Services	307,157	281,436	25,721
Materials and Supplies	13,851	13,650	201
<i>Total Public Works</i>	<u>382,085</u>	<u>354,561</u>	<u>27,524</u>
Debt Service:			
Principal Retirement	0	16,718	(16,718)
<i>Total Expenditures</i>	<u>382,085</u>	<u>371,279</u>	<u>10,806</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>61,747</u>	<u>12,065</u>	<u>(49,682)</u>
Other Financing Sources (Use)			
Proceeds from OWDA Loans	0	16,718	16,718
Advances In	0	294,030	294,030
Advances Out	0	(330,678)	(330,678)
<i>Total Other Financing Sources (Use)</i>	<u>0</u>	<u>(19,930)</u>	<u>(19,930)</u>
<i>Net Change in Fund Balance</i>	61,747	(7,865)	(69,612)
Fund Balance (Deficit) at Beginning of Year	(48,026)	(48,026)	0
Prior Year Encumbrances Appropriated	62,221	62,221	0
<i>Fund Balance at End of Year</i>	<u>\$75,942</u>	<u>\$6,330</u>	<u>(\$69,612)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$28,600	\$31,494	\$2,894
Expenditures			
Current:			
General Government - Judicial			
Computer Legal Research			
Salaries and Wages	17,907	17,623	284
Fringe Benefits	3,360	3,055	305
Contractual Services	13,000	8,246	4,754
Other	3,000	0	3,000
<i>Total Expenditures</i>	<u>37,267</u>	<u>28,924</u>	<u>8,343</u>
<i>Net Change in Fund Balance</i>	(8,667)	2,570	11,237
Fund Balance at Beginning of Year	<u>98,984</u>	<u>98,984</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$90,317</u></u>	<u><u>\$101,554</u></u>	<u><u>\$11,237</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Correction Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$230,241	\$230,241	\$0
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	159,978	156,155	3,823
Fringe Benefits	70,353	70,279	74
Contractual Services	2,075	600	1,475
Materials and Supplies	1,737	1,737	0
<i>Total Expenditures</i>	<u>234,143</u>	<u>228,771</u>	<u>5,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,902)</u>	<u>1,470</u>	<u>5,372</u>
Other Financing Sources (Use)			
Advances In	0	12,900	12,900
Advances Out	0	(12,514)	(12,514)
Transfers In	386	0	(386)
<i>Total Other Financing Sources (Use)</i>	<u>386</u>	<u>386</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,516)	1,856	5,372
Fund Balance at Beginning of Year	<u>3,516</u>	<u>3,516</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$5,372</u></u>	<u><u>\$5,372</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Detention (Electronic Monitor) Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$101,800	\$200,662	\$98,862
Intergovernmental	32,246	30,236	(2,010)
<i>Total Revenues</i>	<u>134,046</u>	<u>230,898</u>	<u>96,852</u>
Expenditures			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	103,081	94,575	8,506
Fringe Benefits	18,464	15,836	2,628
Contractual Services	500	495	5
Materials and Supplies	118,038	100,912	17,126
Capital Outlay	4,452	0	4,452
<i>Total Expenditures</i>	<u>244,535</u>	<u>211,818</u>	<u>32,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(110,489)</u>	<u>19,080</u>	<u>129,569</u>
Other Financing Source (Use)			
Advances Out	0	(1,126)	(1,126)
Transfers In	139,054	0	(139,054)
<i>Total Other Financing Source (Use)</i>	<u>139,054</u>	<u>(1,126)</u>	<u>(140,180)</u>
<i>Net Change in Fund Balance</i>	28,565	17,954	(10,611)
Fund Balance at Beginning of Year	232,698	232,698	0
Prior Year Encumbrances Appropriated	9,838	9,838	0
<i>Fund Balance at End of Year</i>	<u><u>\$271,101</u></u>	<u><u>\$260,490</u></u>	<u><u>(\$10,611)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Prevention Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$31,993	\$31,900	(\$93)
Expenditures			
Current:			
Public Works			
Litter Control			
Capital Outlay	31,993	31,715	278
<i>Excess of Revenues Over Expenditures</i>	0	185	185
Other Financing Source			
Advances In	0	21,329	21,329
<i>Net Change in Fund Balance</i>	0	21,514	21,514
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$21,514</u>	<u>\$21,514</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Childrens Trust Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$45,430	\$27,666	(\$17,764)
Expenditures			
Current:			
Human Services			
Ohio Childrens Trust			
Contractual Services	42,870	41,499	1,371
<i>Net Change in Fund Balance</i>	2,560	(13,833)	(16,393)
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	\$2,560	(\$13,833)	(\$16,393)

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Marriage License Fund
 For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$24,000	\$22,703	(\$1,297)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	24,000	22,703	1,297
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Political Subdivision Housing Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$24,000	\$17,933	(\$6,067)
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	54,000	14,938	39,062
<i>Net Change in Fund Balance</i>	(30,000)	2,995	32,995
Fund Balance at Beginning of Year	38,199	38,199	0
<i>Fund Balance at End of Year</i>	<u>\$8,199</u>	<u>\$41,194</u>	<u>\$32,995</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$24,000	\$24,261	\$261
Intergovernmental	225	526	301
<i>Total Revenues</i>	24,225	24,787	562
Expenditures			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	23,335	8,290	15,045
<i>Net Change in Fund Balance</i>	890	16,497	15,607
Fund Balance at Beginning of Year	81,275	81,275	0
Prior Year Encumbrances Appropriated	1,335	1,335	0
<i>Fund Balance at End of Year</i>	<u>\$83,500</u>	<u>\$99,107</u>	<u>\$15,607</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$700	\$629	(\$71)
Expenditures			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	700	0	700
<i>Net Change in Fund Balance</i>	0	629	629
Fund Balance at Beginning of Year	691	691	0
<i>Fund Balance at End of Year</i>	<u>\$691</u>	<u>\$1,320</u>	<u>\$629</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$3,500	\$2,500	(\$1,000)
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Materials and Supplies	15,000	6,632	8,368
Other	9,000	4,793	4,207
<i>Total Expenditures</i>	24,000	11,425	12,575
<i>Net Change in Fund Balance</i>	(20,500)	(8,925)	11,575
Fund Balance at Beginning of Year	24,111	24,111	0
<i>Fund Balance at End of Year</i>	<u>\$3,611</u>	<u>\$15,186</u>	<u>\$11,575</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$67,012	\$67,712	\$700
Contributions and Donations	30,500	20,275	(10,225)
<i>Total Revenues</i>	<u>97,512</u>	<u>87,987</u>	<u>(9,525)</u>
Expenditures			
Current:			
Public Safety			
Law Enforcement			
Materials and Supplies	101,645	17,226	84,419
Other	13,500	5,955	7,545
<i>Total Expenditures</i>	<u>115,145</u>	<u>23,181</u>	<u>91,964</u>
<i>Net Change in Fund Balance</i>	(17,633)	64,806	82,439
Fund Balance at Beginning of Year	<u>28,388</u>	<u>28,388</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,755</u></u>	<u><u>\$93,194</u></u>	<u><u>\$82,439</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Aid Society Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$200	\$99	(\$101)
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	200	200	0
<i>Net Change in Fund Balance</i>	0	(101)	(101)
Fund Balance at Beginning of Year	310	310	0
<i>Fund Balance at End of Year</i>	<u>\$310</u>	<u>\$209</u>	<u>(\$101)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Citizens Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$542,413	\$543,815	\$1,402
Intergovernmental	158,740	153,897	(4,843)
Payments in Lieu of Taxes	2,704	2,698	(6)
<i>Total Revenues</i>	<u>703,857</u>	<u>700,410</u>	<u>(3,447)</u>
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	527,808	527,774	34
Fringe Benefits	207,985	196,265	11,720
Contractual Services	12,491	12,428	63
<i>Total Expenditures</i>	<u>748,284</u>	<u>736,467</u>	<u>11,817</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,427)	(36,057)	8,370
Other Financing Source			
Transfers In	200	200	0
<i>Net Change in Fund Balance</i>	(44,227)	(35,857)	8,370
Fund Balance at Beginning of Year	<u>398,623</u>	<u>398,623</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$354,396</u></u>	<u><u>\$362,766</u></u>	<u><u>\$8,370</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$653,565	\$320,363	(\$333,202)
Expenditures			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	279,075	174,207	104,868
Fringe Benefits	142,175	82,899	59,276
Contractual Services	327,125	188,037	139,088
Materials and Supplies	1,588	246	1,342
Capital Outlay	1,298	1,298	0
<i>Total Expenditures</i>	<u>751,261</u>	<u>446,687</u>	<u>304,574</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(97,696)</u>	<u>(126,324)</u>	<u>(28,628)</u>
Other Financing Source (Uses)			
Advances In	0	15,000	15,000
Advances Out	0	(15,000)	(15,000)
Transfers Out	(219,848)	0	219,848
<i>Total Other Financing Source (Uses)</i>	<u>(219,848)</u>	<u>0</u>	<u>219,848</u>
<i>Net Change in Fund Balance</i>	(317,544)	(126,324)	191,220
Fund Balance at Beginning of Year	289,408	289,408	0
Prior Year Encumbrances Appropriated	38,802	38,802	0
<i>Fund Balance at End of Year</i>	<u><u>\$10,666</u></u>	<u><u>\$201,886</u></u>	<u><u>\$191,220</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$2,500	\$3,845	\$1,345
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement			
Capital Outlay	16,000	0	16,000
Other	16,000	10,000	6,000
<i>Total Expenditures</i>	32,000	10,000	22,000
<i>Net Change in Fund Balance</i>	(29,500)	(6,155)	23,345
Fund Balance at Beginning of Year	31,992	31,992	0
<i>Fund Balance at End of Year</i>	\$2,492	\$25,837	\$23,345

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$14,000	\$10,690	(\$3,310)
Other	2,000	1,117	(883)
<i>Total Revenues</i>	<u>16,000</u>	<u>11,807</u>	<u>(4,193)</u>
Expenditures			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	15,000	11,599	3,401
<i>Net Change in Fund Balance</i>	1,000	208	(792)
Fund Balance at Beginning of Year	44	44	0
<i>Fund Balance at End of Year</i>	<u>\$1,044</u>	<u>\$252</u>	<u>(\$792)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim of Criminals Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$39,407	\$39,158	(\$249)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	46,566	46,566	0
<i>Excess of Revenues Under Expenditures</i>	<u>(7,159)</u>	<u>(7,408)</u>	<u>(249)</u>
Other Financing Sources (Use)			
Advances In	0	20,080	20,080
Advances Out	0	(21,734)	(21,734)
Transfers In	7,299	7,299	0
<i>Total Other Financing Sources (Use)</i>	<u>7,299</u>	<u>5,645</u>	<u>(1,654)</u>
<i>Net Change in Fund Balance</i>	140	(1,763)	(1,903)
Fund Balance at Beginning of Year	<u>2,173</u>	<u>2,173</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,313</u></u>	<u><u>\$410</u></u>	<u><u>(\$1,903)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Commissary Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$315,300	\$328,893	\$13,593
Expenditures			
Current:			
Public Safety			
Sheriff Commissary			
Salaries and Wages	7,000	5,607	1,393
Fringe Benefits	5,000	2,303	2,697
Contractual Services	10,300	8,803	1,497
Materials and Supplies	287,514	274,513	13,001
Capital Outlay	57,000	39,467	17,533
<i>Total Expenditures</i>	366,814	330,693	36,121
<i>Net Change in Fund Balance</i>	(51,514)	(1,800)	49,714
Fund Balance at Beginning of Year	20,315	20,315	0
Prior Year Encumbrances Appropriated	31,514	31,514	0
<i>Fund Balance at End of Year</i>	\$315	\$50,029	\$49,714

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Christmas Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Contributions and Donations	\$5,000	\$10,816	\$5,816
Expenditures			
Current:			
Human Services			
Children Services			
Materials and Supplies	60,159	9,178	50,981
<i>Net Change in Fund Balance</i>	(55,159)	1,638	56,797
Fund Balance at Beginning of Year	66,519	66,519	0
Prior Year Encumbrances Appropriated	8,159	8,159	0
<i>Fund Balance at End of Year</i>	<u>\$19,519</u>	<u>\$76,316</u>	<u>\$56,797</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$887,539	\$887,539	\$0
Intergovernmental	412,550	412,550	0
Payments in Lieu of Taxes	4,827	4,827	0
<i>Total Revenues</i>	1,304,916	1,304,916	0
Expenditures			
Intergovernmental			
Contractual Services	1,304,916	1,304,916	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$262,500	\$337,161	\$74,661
Interest	2,900	2,030	(870)
Other	158	158	0
<i>Total Revenues</i>	<u>265,558</u>	<u>339,349</u>	<u>73,791</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	138,000	134,072	3,928
Fringe Benefits	28,448	26,275	2,173
Contractual Services	14,366	9,135	5,231
Materials and Supplies	18,906	16,173	2,733
Capital Outlay	15,344	8,000	7,344
Other	50,952	16,719	34,233
<i>Total Expenditures</i>	<u>266,016</u>	<u>210,374</u>	<u>55,642</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(458)	128,975	129,433
Other Financing Use			
Transfers Out	<u>(83,900)</u>	<u>(83,900)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(84,358)	45,075	129,433
Fund Balance at Beginning of Year	777,632	777,632	0
Prior Year Encumbrances Appropriated	<u>20,858</u>	<u>20,858</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$714,132</u></u>	<u><u>\$843,565</u></u>	<u><u>\$129,433</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Levy Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$349,539	\$349,539	\$0
Intergovernmental	120,291	120,291	0
Payments in Lieu of Taxes	2,208	2,208	0
Other	7,962	6,505	(1,457)
<i>Total Revenues</i>	<u>480,000</u>	<u>478,543</u>	<u>(1,457)</u>
Expenditures			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	410,100	326,327	83,773
Fringe Benefits	182,900	133,685	49,215
Contractual Services	12,000	8,282	3,718
Materials and Supplies	10,000	0	10,000
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>625,000</u>	<u>468,294</u>	<u>156,706</u>
<i>Net Change in Fund Balance</i>	(145,000)	10,249	155,249
Fund Balance at Beginning of Year	<u>363,086</u>	<u>363,086</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$218,086</u></u>	<u><u>\$373,335</u></u>	<u><u>\$155,249</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Special Projects Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$61,500	\$65,318	\$3,818
Fines and Forfeitures	9,000	12,545	3,545
<i>Total Revenues</i>	<u>70,500</u>	<u>77,863</u>	<u>7,363</u>
Expenditures			
Current:			
General Government - Judicial			
Court Special Projects			
Salaries and Wages	10,000	2,300	7,700
Fringe Benefits	3,815	531	3,284
Contractual Services	20,110	4,000	16,110
Materials and Supplies	10,000	207	9,793
Capital Outlay	30,000	0	30,000
<i>Total Expenditures</i>	<u>73,925</u>	<u>7,038</u>	<u>66,887</u>
<i>Net Change in Fund Balance</i>	(3,425)	70,825	74,250
Fund Balance at Beginning of Year	547,514	547,514	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$544,089</u></u>	<u><u>\$618,339</u></u>	<u><u>\$74,250</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement District (TID) Escrow Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Public Works			
TID Escrow			
Contractual Services	1,506,641	1,446,656	59,985
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,506,641)	(1,446,656)	59,985
Other Financing Source			
Transfers In	1,506,641	1,495,317	(11,324)
<i>Net Change in Fund Balance</i>	0	48,661	48,661
Fund Balance at Beginning of Year	925,000	925,000	0
<i>Fund Balance at End of Year</i>	<u>\$925,000</u>	<u>\$973,661</u>	<u>\$48,661</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resources Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$11,963	\$11,963
Expenditures			
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	11,963	11,963
Fund Balance at Beginning of Year	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$11,963	\$11,963

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
General Government - Judicial			
Juvenile Court			
Fringe Benefits	22,738	0	22,738
Contractual Services	4,113	0	4,113
Materials and Supplies	9,929	0	9,929
Capital Outlay	2,643	0	2,643
Other	5,142	0	5,142
<i>Total Expenditures</i>	44,565	0	44,565
<i>Net Change in Fund Balance</i>	(44,565)	0	44,565
Fund Balance at Beginning of Year	44,565	44,565	0
<i>Fund Balance at End of Year</i>	\$0	\$44,565	\$44,565

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Weapon Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Licenses and Permits	\$18,000	\$26,083	\$8,083
Expenditures			
Current:			
Public Safety			
Sheriff			
Salaries and Wages	13,200	12,334	866
Fringe Benefits	5,800	3,232	2,568
Contractual Services	16,300	13,276	3,024
Materials and Supplies	12,500	956	11,544
<i>Total Expenditures</i>	47,800	29,798	18,002
<i>Net Change in Fund Balance</i>	(29,800)	(3,715)	26,085
Fund Balance at Beginning of Year	29,264	29,264	0
Prior Year Encumbrances Appropriated	800	800	0
<i>Fund Balance at End of Year</i>	\$264	\$26,349	\$26,085

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Wireless 911 Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$170,000	\$195,771	\$25,771
Expenditures			
Current:			
Public Safety			
911 Wireless Fund			
Salaries and Wages	47,000	36,684	10,316
Fringe Benefits	23,000	8,127	14,873
Contractual Services	72,744	45,932	26,812
Materials and Supplies	5,000	0	5,000
Capital Outlay	40,000	0	40,000
<i>Total Expenditures</i>	187,744	90,743	97,001
<i>Net Change in Fund Balance</i>	(17,744)	105,028	122,772
Fund Balance at Beginning of Year	337,494	337,494	0
Prior Year Encumbrances Appropriated	744	744	0
<i>Fund Balance at End of Year</i>	\$320,494	\$443,266	\$122,772

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Peace Officer Training Academy (OPOTA-CPT) Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$11,900	\$11,040	(\$860)
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	20,398	1,175	19,223
<i>Net Change in Fund Balance</i>	(8,498)	9,865	18,363
Fund Balance at Beginning of Year	8,183	8,183	0
Prior Year Encumbrances Appropriated	1,175	1,175	0
<i>Fund Balance at End of Year</i>	\$860	\$19,223	\$18,363

Muskingum County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Brandywine Loop Extension Fund
 For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Payment in Lieu of Taxes	\$75,675	\$8,493	(\$67,182)
Other Financing Use			
Transfers Out	(75,675)	(8,493)	67,182
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	111,423	111,423	0
<i>Fund Balance at End of Year</i>	<u>\$111,423</u>	<u>\$111,423</u>	<u>\$0</u>

NONMAJOR DEBT SERVICE FUNDS

The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs. The following are reported as nonmajor debt service funds:

Debt Service Fund - To account for rent monies from the Department of Job and Family Services, payments from the County Fairboard, and transfers from other governmental funds used for the retirement of County general obligation bonds.

Special Assessment Debt Service Fund - To account for special assessment revenue used for the repayment of OWDA and bonded special assessment debt.

Note Retirement Fund - To account for the repayment of note debt and related revenue activity. For GAAP reporting, this activity is reflected in the fund that received the note proceeds.

Sewer Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Sewer Enterprise Fund.

Water Debt Service Fund - To account for the repayment of debt and related revenue activity. For GAAP reporting, this activity is reflected in the Water Enterprise Fund.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$208,596	\$113,577	\$322,173
Receivables:			
Special Assessments	0	400,091	400,091
Loans	323,229	0	323,229
<i>Total Assets</i>	<u>\$531,825</u>	<u>\$513,668</u>	<u>\$1,045,493</u>
Liabilities and Fund Balances			
Liabilities			
Accrued Interest Payable	\$612	\$0	\$612
Interfund Payable	2,987	0	2,987
Notes Payable	25,000	0	25,000
Deferred Revenue	0	400,091	400,091
<i>Total Liabilities</i>	<u>28,599</u>	<u>400,091</u>	<u>428,690</u>
Fund Balances			
Reserved for Loans	303,229	0	303,229
Unreserved:			
Undesignated	199,997	113,577	313,574
<i>Total Fund Balances</i>	<u>503,226</u>	<u>113,577</u>	<u>616,803</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$531,825</u>	<u>\$513,668</u>	<u>\$1,045,493</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	\$0	\$32,603	\$32,603
Intergovernmental	16,380	0	16,380
Interest	0	19,821	19,821
Rent	337,725	0	337,725
<i>Total Revenues</i>	<u>354,105</u>	<u>52,424</u>	<u>406,529</u>
Expenditures			
Debt Service:			
Principal Retirement	1,010,000	90,254	1,100,254
Current Refunding Principal Retirement	25,000	0	25,000
Issuance Costs	185,062	0	185,062
Interest and Fiscal Charges	551,176	41,189	592,365
<i>Total Expenditures</i>	<u>1,771,238</u>	<u>131,443</u>	<u>1,902,681</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,417,133)</u>	<u>(79,019)</u>	<u>(1,496,152)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	345,750	0	345,750
Premium on General Obligation Bonds Issued	163,079	0	163,079
Refunding Bonds Issued	9,425,000	0	9,425,000
Bond Anticipation Notes Issued	819,000	0	819,000
Transfers In	1,278,136	47,559	1,325,695
Payment to Refunded Bond Escrow Agent	(6,223,607)	0	(6,223,607)
Current Refunding	(3,172,760)	0	(3,172,760)
Current Refunding Bond Anticipation Note	(1,171,000)	0	(1,171,000)
Transfers Out	0	(39,771)	(39,771)
<i>Total Other Financing Sources (Uses)</i>	<u>1,463,598</u>	<u>7,788</u>	<u>1,471,386</u>
<i>Net Change in Fund Balances</i>	46,465	(71,231)	(24,766)
Fund Balances at Beginning of Year	<u>456,761</u>	<u>184,808</u>	<u>641,569</u>
<i>Fund Balances at End of Year</i>	<u>\$503,226</u>	<u>\$113,577</u>	<u>\$616,803</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$39,367	\$36,380	(\$2,987)
Rent	460,825	338,029	(122,796)
<i>Total Revenues</i>	<u>500,192</u>	<u>374,409</u>	<u>(125,783)</u>
Expenditures			
Debt Service:			
Principal Retirement	2,229,374	2,206,000	23,374
Interest and Fiscal Charges	565,732	525,395	40,337
Issuance Costs	183,016	178,766	4,250
<i>Total Expenditures</i>	<u>2,978,122</u>	<u>2,910,161</u>	<u>67,961</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,477,930)</u>	<u>(2,535,752)</u>	<u>(57,822)</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	352,000	345,750	(6,250)
Refunding Bonds Issued	9,425,000	9,425,000	0
Premium on Debt Issued	165,269	160,531	(4,738)
Payment to Refunded Bond Escrow Agent	(9,396,367)	(9,396,367)	0
Bond Anticipation Notes Issued	844,000	844,000	0
Advances In	0	7,503	7,503
Advances Out	0	(6,998)	(6,998)
Transfers In	1,108,019	1,107,588	(431)
<i>Total Other Financing Sources (Uses)</i>	<u>2,497,921</u>	<u>2,487,007</u>	<u>(10,914)</u>
<i>Net Change in Fund Balance</i>	19,991	(48,745)	(68,736)
Fund Balance at Beginning of Year	<u>115,710</u>	<u>115,710</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$135,701</u></u>	<u><u>\$66,965</u></u>	<u><u>(\$68,736)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Debt Service Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$22,124	\$32,603	\$10,479
Interest	18,443	19,821	1,378
<i>Total Revenues</i>	<u>40,567</u>	<u>52,424</u>	<u>11,857</u>
Expenditures			
Debt Service:			
Principal Retirement	90,254	90,254	0
Interest and Fiscal Charges	44,764	41,189	3,575
<i>Total Expenditures</i>	<u>135,018</u>	<u>131,443</u>	<u>3,575</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(94,451)</u>	<u>(79,019)</u>	<u>15,432</u>
Other Financing Source (Use)			
Transfers In	74,710	47,559	(27,151)
Transfers Out	(39,771)	(39,771)	0
<i>Total Other Financing Source (Use)</i>	<u>34,939</u>	<u>7,788</u>	<u>(27,151)</u>
<i>Net Change in Fund Balance</i>	(59,512)	(71,231)	(11,719)
Fund Balance at Beginning of Year	<u>184,808</u>	<u>184,808</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$125,296</u></u>	<u><u>\$113,577</u></u>	<u><u>(\$11,719)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Note Retirement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	1,883,000	1,883,000	0
Interest and Fiscal Charges	67,078	57,081	9,997
Issuance Costs	46,198	46,198	0
<i>Total Expenditures</i>	1,996,276	1,986,279	9,997
<i>Excess of Revenues Under Expenditures</i>	(1,996,276)	(1,986,279)	9,997
Other Financing Sources (Use)			
General Obligation Bonds Issued	1,924,250	1,924,250	0
Premium on General Obligation Bonds Issued	6,548	4,948	(1,600)
Advances In	0	5,576	5,576
Advances Out	0	(5,413)	(5,413)
Transfers In	251,962	195,619	(56,343)
<i>Total Other Financing Sources (Use)</i>	2,182,760	2,124,980	(57,780)
<i>Net Change in Fund Balance</i>	186,484	138,701	(47,783)
Fund Balance at Beginning of Year	2,930	2,930	0
<i>Fund Balance at End of Year</i>	<u>\$189,414</u>	<u>\$141,631</u>	<u>(\$47,783)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sewer Debt Service Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$0	\$1,819	\$1,819
Expenditures			
Debt Service:			
Principal Retirement	8,176,839	8,176,839	0
Interest and Fiscal Charges	999,303	988,086	11,217
Issuance Costs	64,118	66,243	(2,125)
<i>Total Expenditures</i>	<u>9,240,260</u>	<u>9,231,168</u>	<u>9,092</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,240,260)</u>	<u>(9,229,349)</u>	<u>10,911</u>
Other Financing Sources (Use)			
General Obligation Bonds Issued	2,032,875	2,035,000	2,125
Refunding Bonds Issued	1,105,000	1,105,000	0
Premium on Debt Issued	23,017	10,242	(12,775)
Payment to Refunded Bond Escrow Agent	(1,087,513)	(1,087,513)	0
Transfers In	1,315,295	1,806,547	491,252
<i>Total Other Financing Sources (Use)</i>	<u>3,388,674</u>	<u>3,869,276</u>	<u>480,602</u>
<i>Net Change in Fund Balance</i>	(5,851,586)	(5,360,073)	491,513
Fund Balance at Beginning of Year	5,957,644	5,957,644	0
Prior Year Encumbrances Appropriated	15,687	15,687	0
<i>Fund Balance at End of Year</i>	<u><u>\$121,745</u></u>	<u><u>\$613,258</u></u>	<u><u>\$491,513</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Debt Service Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	537,586	533,410	4,176
Interest and Fiscal Charges	357,043	350,899	6,144
Issuance Costs	2,100	4,225	(2,125)
<i>Total Expenditures</i>	896,729	888,534	8,195
<i>Excess of Revenues Over (Under) Expenditures</i>	(896,729)	(888,534)	8,195
Other Financing Sources			
General Obligation Bonds Issued	97,875	100,000	2,125
Premium on General Obligation Bonds Issued	225	225	0
Transfers In	811,224	801,532	(9,692)
<i>Total Other Financing Sources</i>	909,324	901,757	(7,567)
<i>Net Change in Fund Balance</i>	12,595	13,223	628
Fund Balance at Beginning of Year	200	200	0
<i>Fund Balance at End of Year</i>	<u>\$12,795</u>	<u>\$13,423</u>	<u>\$628</u>

NONMAJOR CAPITAL PROJECTS FUNDS

The capital projects funds are used to account for financial resources to be used for the acquisition of major capital facilities (other than those financed by proprietary funds). The following are reported as nonmajor capital projects funds:

Issue II Fund - To account for Issue II monies used for bridge painting, county road paving, and repair.

Highway Fund - To account for federal money received for the repair and construction of roads and bridges within the County.

Starlight Permanent Improvements Fund - To account for revenues received from an operating levy used for permanent improvements at the Starlight School.

Recorder Equipment Fund - To account for a portion of the recorder's fees to be used for the purchase of equipment.

Court Computer Fund - To account for a portion of court fees to be used for the purchase of computer equipment.

Eastpointe Road Project Fund - To account for note proceeds used to relocate Bateman Road and extend Future Drive.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	<u>Starlight Permanent Improvements</u>	<u>Recorder Equipment</u>	<u>Court Computer</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,981,770	\$250,591	\$415,190	\$2,647,551
<i>Total Assets</i>	<u>\$1,981,770</u>	<u>\$250,591</u>	<u>\$415,190</u>	<u>\$2,647,551</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$6,024	\$24,616	\$680	\$31,320
Accrued Wages and Benefits	0	0	270	270
Interfund Payable	0	0	182	182
Intergovernmental Payable	0	0	126	126
<i>Total Liabilities</i>	<u>6,024</u>	<u>24,616</u>	<u>1,258</u>	<u>31,898</u>
Fund Balances				
Reserved for Encumbrances	25,232	88,097	7,264	120,593
Unreserved:				
Undesignated	<u>1,950,514</u>	<u>137,878</u>	<u>406,668</u>	<u>2,495,060</u>
<i>Total Fund Balances</i>	<u>1,975,746</u>	<u>225,975</u>	<u>413,932</u>	<u>2,615,653</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,981,770</u>	<u>\$250,591</u>	<u>\$415,190</u>	<u>\$2,647,551</u>

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Issue II	Highway	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Eastpointe Road Project	Total Nonmajor Capital Projects Funds
Revenues							
Charges for Services	\$0	\$0	\$0	\$51,640	\$0	\$0	\$51,640
Fines and Forfeitures	0	0	0	0	82,298	0	82,298
Intergovernmental	833,788	1,082,454	0	0	0	0	1,916,242
<i>Total Revenues</i>	<u>833,788</u>	<u>1,082,454</u>	<u>0</u>	<u>51,640</u>	<u>82,298</u>	<u>0</u>	<u>2,050,180</u>
Expenditures							
Current:							
General Government:							
Judicial	0	0	0	0	95,675	0	95,675
Public Works	0	1,287,237	0	130,361	0	0	1,417,598
Human Services	0	0	420,281	0	0	0	420,281
Capital Outlay	1,188,547	0	0	0	0	0	1,188,547
Debt Service:							
Issuance Costs	0	0	0	0	0	17,502	17,502
Interest and Fiscal Charges	307	0	0	0	0	0	307
<i>Total Expenditures</i>	<u>1,188,854</u>	<u>1,287,237</u>	<u>420,281</u>	<u>130,361</u>	<u>95,675</u>	<u>17,502</u>	<u>3,139,910</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(355,066)</u>	<u>(204,783)</u>	<u>(420,281)</u>	<u>(78,721)</u>	<u>(13,377)</u>	<u>(17,502)</u>	<u>(1,089,730)</u>
Other Financing Sources							
General Obligation Bonds Issued	0	0	0	0	0	1,079,250	1,079,250
Transfers In	383,919	124,567	600,000	0	0	0	1,108,486
<i>Total Other Financing Sources</i>	<u>383,919</u>	<u>124,567</u>	<u>600,000</u>	<u>0</u>	<u>0</u>	<u>1,079,250</u>	<u>2,187,736</u>
<i>Net Change in Fund Balances</i>	28,853	(80,216)	179,719	(78,721)	(13,377)	1,061,748	1,098,006
Fund Balances (Deficit) at							
Beginning of Year	<u>(28,853)</u>	<u>80,216</u>	<u>1,796,027</u>	<u>304,696</u>	<u>427,309</u>	<u>(1,061,748)</u>	<u>1,517,647</u>
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,975,746</u>	<u>\$225,975</u>	<u>\$413,932</u>	<u>\$0</u>	<u>\$2,615,653</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$864,745	\$833,788	(\$30,957)
Expenditures			
Capital Outlay			
Issue II			
Capital Outlay	1,234,745	1,219,503	15,242
Debt Service:			
Principal Retirement	30,713	30,713	0
Interest and Fiscal Charges	307	307	0
<i>Total Debt Service</i>	31,020	31,020	0
<i>Total Expenditures</i>	1,265,765	1,250,523	15,242
<i>Excess of Revenues Under Expenditures</i>	(401,020)	(416,735)	(15,715)
Other Financing Source (Use)			
Transfers In	655,781	383,919	(271,862)
Transfers Out	(1,862)	0	1,862
<i>Total Other Financing Source (Use)</i>	653,919	383,919	(270,000)
<i>Net Change in Fund Balance</i>	252,899	(32,816)	(285,715)
Fund Balance at Beginning of Year	32,816	32,816	0
<i>Fund Balance at End of Year</i>	\$285,715	\$0	(\$285,715)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,150,874	\$1,082,454	(\$68,420)
Expenditures			
Current:			
Public Works			
Highway Fund			
Capital Outlay	1,287,237	1,287,237	0
Capital Outlay			
Highway Fund			
Capital Outlay	31,546	31,546	0
<i>Total Expenditures</i>	1,318,783	1,318,783	0
<i>Excess of Revenues Under Expenditures</i>	(167,909)	(236,329)	(68,420)
Other Financing Source (Use)			
Transfers In	154,066	124,567	(29,499)
Transfers Out	(3,499)	0	3,499
<i>Total Other Financing Source (Use)</i>	150,567	124,567	(26,000)
<i>Net Change in Fund Balance</i>	(17,342)	(111,762)	(94,420)
Fund Balance at Beginning of Year	104,501	104,501	0
Prior Year Encumbrances Appropriated	7,261	7,261	0
<i>Fund Balance at End of Year</i>	\$94,420	\$0	(\$94,420)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Starlight Permanent Improvements Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Contractual Services	582,000	449,340	132,660
<i>Excess of Revenues Over (Under) Expenditures</i>	(582,000)	(449,340)	132,660
Other Financing Source			
Transfers In	600,000	600,000	0
<i>Net Change in Fund Balance</i>	18,000	150,660	132,660
Fund Balance at Beginning of Year	1,778,922	1,778,922	0
Prior Year Encumbrances Appropriated	22,000	22,000	0
<i>Fund Balance at End of Year</i>	<u>\$1,818,922</u>	<u>\$1,951,582</u>	<u>\$132,660</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Equipment Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$65,000	\$51,744	(\$13,256)
Expenditures			
Current:			
Public Works			
Recorder Equipment			
Capital Outlay	220,295	218,458	1,837
<i>Net Change in Fund Balance</i>	(155,295)	(166,714)	(11,419)
Fund Balance at Beginning of Year	304,169	304,169	0
Prior Year Encumbrances Appropriated	295	295	0
<i>Fund Balance at End of Year</i>	<u>\$149,169</u>	<u>\$137,750</u>	<u>(\$11,419)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computer Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$72,400	\$82,525	\$10,125
Expenditures			
Current:			
General Government - Judicial			
Court Computer Fund			
Salaries and Wages	13,100	7,812	5,288
Fringe Benefits	2,351	1,267	1,084
Contractual Services	18,500	8,800	9,700
Materials and Supplies	13,720	10,461	3,259
Capital Outlay	130,165	74,557	55,608
<i>Total Expenditures</i>	177,836	102,897	74,939
<i>Net Change in Fund Balance</i>	(105,436)	(20,372)	85,064
Fund Balance at Beginning of Year	411,237	411,237	0
Prior Year Encumbrances Appropriated	9,885	9,885	0
<i>Fund Balance at End of Year</i>	<u>\$315,686</u>	<u>\$400,750</u>	<u>\$85,064</u>

ENTERPRISE FUNDS

The enterprise funds are maintained to account for the operations of county government that provide goods or services to the general public in a manner similar to private business enterprises.

The following are included in enterprise funds:

Sewer Fund - To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Water Fund - To account for water services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges.

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,864,481	\$3,762,994	(\$101,487)
Tap-In Fees	735,150	193,693	(541,457)
Grants	483,612	472,000	(11,612)
Proceeds from OWDA Loans	3,658,475	3,511,808	(146,667)
Bond Anticipation Notes Issued	3,787,998	2,700,000	(1,087,998)
Premium on Bond Anticipation Notes Issued	13,895	13,895	0
Other Non-Operating Revenues	5,200	1,828	(3,372)
<i>Total Revenues</i>	<u>12,548,811</u>	<u>10,656,218</u>	<u>(1,892,593)</u>
Expenses			
Personal Services	564,141	539,843	24,298
Contractual Services	7,713,809	7,247,908	465,901
Materials and Supplies	149,848	115,132	34,716
Capital Outlay	82,300	68,198	14,102
Debt Service:			
Principal Retirement	652,001	0	652,001
Interest and Fiscal Charges	0	14,003	(14,003)
Issuance Costs	12,977	12,977	0
<i>Total Expenses</i>	<u>9,175,076</u>	<u>7,998,061</u>	<u>1,177,015</u>
<i>Excess of Revenues Over (Over) Expenses</i>	3,373,735	2,658,157	(715,578)
Advances In	0	431,500	431,500
Advances Out	0	(422,000)	(422,000)
Transfers In	253,200	39,771	(213,429)
Transfers Out	(1,842,394)	(1,837,864)	4,530
<i>Net Change in Fund Equity</i>	1,784,541	869,564	(914,977)
Fund Equity at Beginning of Year	2,933,392	2,933,392	0
Prior Year Encumbrances Appropriated	326,443	326,443	0
<i>Fund Equity at End of Year</i>	<u>\$5,044,376</u>	<u>\$4,129,399</u>	<u>(\$914,977)</u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,314,153	\$3,424,597	\$110,444
Tap-In Fees	97,000	102,196	5,196
Utility Deposits Received	13,000	12,675	(325)
Other Non-Operating Revenues	40,082	42,322	2,240
<i>Total Revenues</i>	<u>3,464,235</u>	<u>3,581,790</u>	<u>117,555</u>
Expenses			
Personal Services	703,828	684,780	19,048
Contractual Services	1,785,813	1,489,167	296,646
Materials and Supplies	563,309	425,695	137,614
Capital Outlay	360,000	257,746	102,254
Other Operating Expenses	23,505	14,724	8,781
Debt Service:			
Principal Retirement	51,404	0	51,404
<i>Total Expenses</i>	<u>3,487,859</u>	<u>2,872,112</u>	<u>615,747</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(23,624)	709,678	733,302
Advances In	0	62,945	62,945
Advances Out	0	(464)	(464)
Transfers In	120,000	0	(120,000)
Transfers Out	(905,290)	(785,290)	120,000
<i>Net Change in Fund Equity</i>	(808,914)	(13,131)	795,783
Fund Equity at Beginning of Year	2,250,572	2,250,572	0
Prior Year Encumbrances Appropriated	167,371	167,371	0
<i>Fund Equity at End of Year</i>	<u>\$1,609,029</u>	<u>\$2,404,812</u>	<u>\$795,783</u>

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing on a cost-reimbursement basis of services provided by the self-insurance funds to other County departments and agencies. Charges to the user departments and agencies are intended to recover total costs.

Self-Insurance Health Fund - To account for employee health care benefits and claims related to this self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for claims and administrative expenses of the County's workers' compensation retrospective-rating program.

Muskingum County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2009

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,058,037	\$1,074,854	\$2,132,891
Interfund Receivable	0	944,218	944,218
<i>Total Assets</i>	1,058,037	2,019,072	3,077,109
Liabilities			
Current Liabilities:			
Intergovernmental Payable	0	652,834	652,834
Claims Payable	1,707,800	0	1,707,800
<i>Total Current Liabilities</i>	1,707,800	652,834	2,360,634
Long-Term Liabilities (Net of Current Portion):			
Claims Payable	0	241,840	241,840
<i>Total Liabilities</i>	1,707,800	894,674	2,602,474
Net Assets			
Unrestricted (Deficit)	(\$649,763)	\$1,124,398	\$474,635

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	\$8,255,632	\$1,011,195	\$9,266,827
Operating Expenses			
Contractual Services	1,457,272	20,160	1,477,432
Claims	7,726,328	636,395	8,362,723
<i>Total Operating Expenses</i>	9,183,600	656,555	9,840,155
<i>Change in Net Assets</i>	(927,968)	354,640	(573,328)
Net Assets Beginning of Year	278,205	769,758	1,047,963
<i>Net Assets (Deficit) End of Year</i>	(\$649,763)	\$1,124,398	\$474,635

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$8,255,632	\$971,558	\$9,227,190
Cash Payments for Goods and Services	(1,457,272)	0	(1,457,272)
Cash Payments for Claims	(7,237,528)	(561,075)	(7,798,603)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(439,168)</u>	<u>410,483</u>	<u>(28,685)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(439,168)	410,483	(28,685)
Cash and Cash Equivalents Beginning of Year	<u>1,497,205</u>	<u>664,371</u>	<u>2,161,576</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,058,037</u></u>	<u><u>\$1,074,854</u></u>	<u><u>\$2,132,891</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$927,968)	\$354,640	(\$573,328)
Changes in Assets:			
Increase in Interfund Receivables	0	(39,637)	(39,637)
Changes in Liabilities:			
Increase in Claims Payable	488,800	59,870	548,670
Increase in Intergovernmental Payable	0	35,610	35,610
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$439,168)</u></u>	<u><u>\$410,483</u></u>	<u><u>(\$28,685)</u></u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Health Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,398,273	\$8,255,632	(\$142,641)
Expenses			
Contractual Services	1,475,000	1,474,972	28
Claims	7,705,284	7,302,519	402,765
<i>Total Expenses</i>	9,180,284	8,777,491	402,793
<i>Net Change in Fund Equity</i>	(782,011)	(521,859)	260,152
Fund Equity at Beginning of Year	1,390,194	1,390,194	0
Prior Year Encumbrances Appropriated	107,011	107,011	0
<i>Fund Equity at End of Year</i>	<u>\$715,194</u>	<u>\$975,346</u>	<u>\$260,152</u>

Muskingum County, Ohio
Schedule of Revenues, Expenses, and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self-Insurance Workers' Compensation Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$1,100,000	\$971,558	(\$128,442)
Expenses			
Claims	1,617,377	561,075	1,056,302
<i>Net Change in Fund Equity</i>	(517,377)	410,483	927,860
Fund Equity at Beginning of Year	664,371	664,371	0
<i>Fund Equity at End of Year</i>	<u>\$146,994</u>	<u>\$1,074,854</u>	<u>\$927,860</u>

AGENCY FUNDS

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Taxes Agency Fund - To account for the collection and distribution of various taxes.

Undivided State Monies Fund - To account for the collection and distribution of local government, local government revenue assistance, gasoline tax, and motor vehicle license monies.

Payroll Fund - To account for payroll, payroll taxes, and other related payroll deductions accumulated for payment to other governmental units and private organizations.

Health Fund - To account for the funds and subfunds of the Board of Health for which the County Auditor is ex-officio fiscal agent.

ADAMH Board (Muskingum Area Board of Alcohol, Drug Addiction, and Mental Health Services) Fund - To account for all revenues and related expenditures for the Six County Alcohol, Drug Addiction, and Mental Health Board for which Muskingum County is the fiscal agent.

Child Support Enforcement Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Court Fund - To account for Clerk of Courts auto title fees, Probate, Juvenile, and County Court receipts.

Other Agency Funds

State of Ohio Fund
Local Emergency Planning Fund
Fines Fund
Escrow Fund
Law Library Fund
Hotel Lodging Tax Fund
Soil and Water Fund
Sheriff Fund
County Home Residents Fund
Children Services Fund
Port Authority Fund

Family and Children First Fund
Federally Owned Entitlement
Land Fund
Powelson Wildfire Fund
USDA Forest Service Fund
Ohio Elections Commission Fund
Muskingum County Park
Commission Fund
Recorder Housing Trust Fund
Law Enforcement Trust Fund

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Taxes Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,702,884	\$69,410,194	\$69,200,382	\$1,912,696
Receivables:				
Intergovernmental	2,937,826	3,271,768	2,937,826	3,271,768
Accounts	2,543,640	2,837,788	2,543,640	2,837,788
Property Taxes	52,094,582	57,673,012	52,094,582	57,673,012
Payments in Lieu of Taxes	849,791	564,756	849,791	564,756
<i>Total Assets</i>	<u>\$60,128,723</u>	<u>\$133,757,518</u>	<u>\$127,626,221</u>	<u>\$66,260,020</u>
Liabilities				
Intergovernmental Payable	\$60,128,723	\$133,757,518	\$127,626,221	\$66,260,020
<i>Total Liabilities</i>	<u>\$60,128,723</u>	<u>\$133,757,518</u>	<u>\$127,626,221</u>	<u>\$66,260,020</u>
Undivided State Monies				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,997,338	\$10,997,338	\$0
Receivables:				
Permissive Motor Vehicle License Tax	3,482	3,434	3,482	3,434
Intergovernmental	3,747,975	3,413,808	3,747,975	3,413,808
<i>Total Assets</i>	<u>\$3,751,457</u>	<u>\$14,414,580</u>	<u>\$14,748,795</u>	<u>\$3,417,242</u>
Liabilities				
Intergovernmental Payable	\$3,751,457	\$14,414,580	\$14,748,795	\$3,417,242
<i>Total Liabilities</i>	<u>\$3,751,457</u>	<u>\$14,414,580</u>	<u>\$14,748,795</u>	<u>\$3,417,242</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$292,787	\$15,475,590	\$15,475,483	\$292,894
<i>Total Assets</i>	<u>\$292,787</u>	<u>\$15,475,590</u>	<u>\$15,475,483</u>	<u>\$292,894</u>
Liabilities				
Deposits Held and Due to Others	\$292,787	\$15,475,590	\$15,475,483	\$292,894
<i>Total Liabilities</i>	<u>\$292,787</u>	<u>\$15,475,590</u>	<u>\$15,475,483</u>	<u>\$292,894</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,913,583	\$5,547,825	\$5,874,834	\$2,586,574
Receivables:				
Intergovernmental	118,769	148,678	118,769	148,678
Property Taxes	2,065,589	2,132,608	2,065,589	2,132,608
Payments in Lieu of Taxes	8,316	11,441	8,316	11,441
<i>Total Assets</i>	<u>\$5,106,257</u>	<u>\$7,840,552</u>	<u>\$8,067,508</u>	<u>\$4,879,301</u>
Liabilities				
Intergovernmental Payable	\$5,106,257	\$7,840,552	\$8,067,508	\$4,879,301
<i>Total Liabilities</i>	<u>\$5,106,257</u>	<u>\$7,840,552</u>	<u>\$8,067,508</u>	<u>\$4,879,301</u>
ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,176,012	\$21,628,807	\$21,989,790	\$4,815,029
<i>Total Assets</i>	<u>\$5,176,012</u>	<u>\$21,628,807</u>	<u>\$21,989,790</u>	<u>\$4,815,029</u>
Liabilities				
Undistributed Monies	\$5,176,012	\$21,628,807	\$21,989,790	\$4,815,029
<i>Total Liabilities</i>	<u>\$5,176,012</u>	<u>\$21,628,807</u>	<u>\$21,989,790</u>	<u>\$4,815,029</u>
Child Support Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$28,158	\$1,634,815	\$1,653,639	\$9,334
<i>Total Assets</i>	<u>\$28,158</u>	<u>\$1,634,815</u>	<u>\$1,653,639</u>	<u>\$9,334</u>
Liabilities				
Undistributed Monies	\$28,158	\$1,634,815	\$1,653,639	\$9,334
<i>Total Liabilities</i>	<u>\$28,158</u>	<u>\$1,634,815</u>	<u>\$1,653,639</u>	<u>\$9,334</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

Court	<u>Balance 1/1/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$643,932	\$10,881,418	\$10,918,961	\$606,389
Receivables:				
Intergovernmental Receivable	2,995	2,652	2,995	2,652
Accounts Receivable	82,000	82,250	82,000	82,250
<i>Total Assets</i>	<u>\$728,927</u>	<u>\$10,966,320</u>	<u>\$11,003,956</u>	<u>\$691,291</u>
Liabilities				
Intergovernmental Payable	\$2,995	\$2,652	\$2,995	\$2,652
Undistributed Monies	725,932	10,963,668	11,000,961	688,639
<i>Total Liabilities</i>	<u>\$728,927</u>	<u>\$10,966,320</u>	<u>\$11,003,956</u>	<u>\$691,291</u>
State of Ohio				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$227,069	\$227,041	\$28
<i>Total Assets</i>	<u>\$0</u>	<u>\$227,069</u>	<u>\$227,041</u>	<u>\$28</u>
Liabilities				
Intergovernmental Payable	\$0	\$227,069	\$227,041	\$28
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$227,069</u>	<u>\$227,041</u>	<u>\$28</u>
Local Emergency Planning				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,556	\$27,534	\$33,736	\$22,354
<i>Total Assets</i>	<u>\$28,556</u>	<u>\$27,534</u>	<u>\$33,736</u>	<u>\$22,354</u>
Liabilities				
Intergovernmental Payable	\$28,556	\$27,534	\$33,736	\$22,354
<i>Total Liabilities</i>	<u>\$28,556</u>	<u>\$27,534</u>	<u>\$33,736</u>	<u>\$22,354</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$25,215	\$342,965	\$342,574	\$25,606
<i>Total Assets</i>	<u>\$25,215</u>	<u>\$342,965</u>	<u>\$342,574</u>	<u>\$25,606</u>
Liabilities				
Intergovernmental Payable	\$25,215	\$342,715	\$342,324	\$25,606
Undistributed Monies	0	250	250	0
<i>Total Liabilities</i>	<u>\$25,215</u>	<u>\$342,965</u>	<u>\$342,574</u>	<u>\$25,606</u>
Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,572	\$0	\$6,572	\$0
<i>Total Assets</i>	<u>\$6,572</u>	<u>\$0</u>	<u>\$6,572</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$6,572	\$0	\$6,572	\$0
<i>Total Liabilities</i>	<u>\$6,572</u>	<u>\$0</u>	<u>\$6,572</u>	<u>\$0</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$132,105	\$132,105	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$132,105</u>	<u>\$132,105</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$132,105	\$132,105	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$132,105</u>	<u>\$132,105</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Hotel Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$29,167	\$276,971	\$284,251	\$21,887
Lodging Taxes Receivable	17,811	18,699	17,811	18,699
<i>Total Assets</i>	<u>\$46,978</u>	<u>\$295,670</u>	<u>\$302,062</u>	<u>\$40,586</u>
Liabilities				
Intergovernmental Payable	\$46,978	\$295,670	\$302,062	\$40,586
<i>Total Liabilities</i>	<u>\$46,978</u>	<u>\$295,670</u>	<u>\$302,062</u>	<u>\$40,586</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$96,932	\$376,691	\$445,238	\$28,385
<i>Total Assets</i>	<u>\$96,932</u>	<u>\$376,691</u>	<u>\$445,238</u>	<u>\$28,385</u>
Liabilities				
Intergovernmental Payable	\$96,932	\$376,691	\$445,238	\$28,385
<i>Total Liabilities</i>	<u>\$96,932</u>	<u>\$376,691</u>	<u>\$445,238</u>	<u>\$28,385</u>
Sheriff				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$122,848	\$2,844,729	\$2,794,820	\$172,757
<i>Total Assets</i>	<u>\$122,848</u>	<u>\$2,844,729</u>	<u>\$2,794,820</u>	<u>\$172,757</u>
Liabilities				
Undistributed Monies	\$122,848	\$2,844,729	\$2,794,820	\$172,757
<i>Total Liabilities</i>	<u>\$122,848</u>	<u>\$2,844,729</u>	<u>\$2,794,820</u>	<u>\$172,757</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
County Home Residents				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,911	\$22,045	\$22,157	\$4,799
<i>Total Assets</i>	<u>\$4,911</u>	<u>\$22,045</u>	<u>\$22,157</u>	<u>\$4,799</u>
Liabilities				
Undistributed Monies	\$4,911	\$22,045	\$22,157	\$4,799
<i>Total Liabilities</i>	<u>\$4,911</u>	<u>\$22,045</u>	<u>\$22,157</u>	<u>\$4,799</u>
Children Services				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$7,869	\$44,405	\$45,111	\$7,163
<i>Total Assets</i>	<u>\$7,869</u>	<u>\$44,405</u>	<u>\$45,111</u>	<u>\$7,163</u>
Liabilities				
Deposits Held and Due to Others	\$7,869	\$44,405	\$45,111	\$7,163
<i>Total Liabilities</i>	<u>\$7,869</u>	<u>\$44,405</u>	<u>\$45,111</u>	<u>\$7,163</u>
Port Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$280,763	\$5,183,924	\$5,144,864	\$319,823
<i>Total Assets</i>	<u>\$280,763</u>	<u>\$5,183,924</u>	<u>\$5,144,864</u>	<u>\$319,823</u>
Liabilities				
Intergovernmental Payable	\$280,763	\$5,183,924	\$5,144,864	\$319,823
<i>Total Liabilities</i>	<u>\$280,763</u>	<u>\$5,183,924</u>	<u>\$5,144,864</u>	<u>\$319,823</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$386,841	\$1,198,018	\$1,153,383	\$431,476
<i>Total Assets</i>	<u>\$386,841</u>	<u>\$1,198,018</u>	<u>\$1,153,383</u>	<u>\$431,476</u>
Liabilities				
Intergovernmental Payable	\$386,841	\$1,198,018	\$1,153,383	\$431,476
<i>Total Liabilities</i>	<u>\$386,841</u>	<u>\$1,198,018</u>	<u>\$1,153,383</u>	<u>\$431,476</u>
Federally Owned Entitlement Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$15,781	\$15,781	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$15,781</u>	<u>\$15,781</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$15,781	\$15,781	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$15,781</u>	<u>\$15,781</u>	<u>\$0</u>
Powelson Wildlife				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,142	\$19,142	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$19,142	\$19,142	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$19,142</u>	<u>\$19,142</u>	<u>\$0</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
USDA Forest Service				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,170	\$61,170	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$61,170</u>	<u>\$61,170</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$61,170	\$61,170	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$61,170</u>	<u>\$61,170</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,275	\$3,275	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,275</u>	<u>\$3,275</u>	<u>\$0</u>
Liabilities				
Undistributed Monies	\$0	\$3,275	\$3,275	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$3,275</u>	<u>\$3,275</u>	<u>\$0</u>
Muskingum County Park Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$248,076	\$175,680	\$185,779	\$237,977
Intergovernmental Receivable	40,840	38,284	40,840	38,284
<i>Total Assets</i>	<u>\$288,916</u>	<u>\$213,964</u>	<u>\$226,619</u>	<u>\$276,261</u>
Liabilities				
Intergovernmental Payable	\$288,916	\$213,964	\$226,619	\$276,261
<i>Total Liabilities</i>	<u>\$288,916</u>	<u>\$213,964</u>	<u>\$226,619</u>	<u>\$276,261</u>

(continued)

Muskingum County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Recorder Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,609	\$339,685	\$319,386	\$87,908
<i>Total Assets</i>	<u>\$67,609</u>	<u>\$339,685</u>	<u>\$319,386</u>	<u>\$87,908</u>
Liabilities				
Intergovernmental Payable	\$67,609	\$339,685	\$319,386	\$87,908
<i>Total Liabilities</i>	<u>\$67,609</u>	<u>\$339,685</u>	<u>\$319,386</u>	<u>\$87,908</u>
Law Enforcement Trust				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$113,337	\$48,075	\$22,785	\$138,627
<i>Total Assets</i>	<u>\$113,337</u>	<u>\$48,075</u>	<u>\$22,785</u>	<u>\$138,627</u>
Liabilities				
Undistributed Monies	\$113,337	\$48,075	\$22,785	\$138,627
<i>Total Liabilities</i>	<u>\$113,337</u>	<u>\$48,075</u>	<u>\$22,785</u>	<u>\$138,627</u>
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,254,997	\$131,439,764	\$131,912,124	\$10,782,637
Cash and Cash Equivalents in Segregated Accounts	921,055	15,475,487	15,457,473	939,069
Receivables:				
Permissive Motor Vehicle License Tax	3,482	3,434	3,482	3,434
Intergovernmental	6,848,405	6,875,190	6,848,405	6,875,190
Accounts	2,625,640	2,920,038	2,625,640	2,920,038
Property Taxes	54,160,171	59,805,620	54,160,171	59,805,620
Lodging Taxes	17,811	18,699	17,811	18,699
Payments in Lieu of Taxes	858,107	576,197	858,107	576,197
<i>Total Assets</i>	<u>\$76,689,668</u>	<u>\$217,114,429</u>	<u>\$211,883,213</u>	<u>\$81,920,884</u>
Liabilities				
Intergovernmental Payable	\$70,211,242	\$164,368,458	\$158,788,058	\$75,791,642
Deposits Held and Due to Others	300,656	15,519,995	15,520,594	300,057
Undistributed Monies	6,177,770	37,225,976	37,574,561	5,829,185
<i>Total Liabilities</i>	<u>\$76,689,668</u>	<u>\$217,114,429</u>	<u>\$211,883,213</u>	<u>\$81,920,884</u>

STATISTICAL SECTION

Statistical Section

This part of Muskingum County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S-2 - S-15
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes and property taxes.	S-17 - S-37
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-38 - S-47
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-48 - S-49
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	S-51 - S-65

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Muskingum County, Ohio
Net Assets by Component
Last Seven Years
(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008 (1)</u>	<u>2007 (1)</u>	<u>2006 (1)</u>	<u>2005 (1)</u>
Governmental Activities					
Invested in Capital Assets, Net of Related Debt	\$80,517,562	\$79,175,040	\$77,591,877	\$76,740,170	\$76,094,042
Restricted:					
Capital Projects	2,613,801	3,037,311	2,220,054	2,375,999	2,215,117
Debt Service	214,377	228,502	267,221	483,542	1,260,757
Road and Bridge Projects	3,067,740	2,736,569	2,927,971	3,207,748	3,419,214
County Home Program	2,479,109	2,269,826	2,071,721	1,241,994	357,905
Starlight School Program	13,238,602	11,549,535	10,129,310	9,642,176	9,861,887
Children Services Program	5,645,347	4,980,975	4,737,947	3,541,258	4,438,030
Tuberculosis Clinic Program	1,186,522	1,099,670	1,019,908	884,865	566,210
Titles and Licenses Administration	871,606	789,314	769,443	814,920	847,415
Community Development Program	964,071	348,194	758,562	461,916	958,527
Real Estate Assessment	1,140,507	824,616	1,009,771	829,013	957,714
Loan Guaranty	925,000	925,000	925,754	925,754	925,000
Other Purposes	4,907,489	4,545,856	4,940,878	3,668,141	3,944,866
Unrestricted	<u>9,007,501</u>	<u>11,794,087</u>	<u>12,519,134</u>	<u>11,275,681</u>	<u>10,248,711</u>
<i>Total Governmental Activities Net Assets</i>	<u>126,779,234</u>	<u>124,304,495</u>	<u>121,889,551</u>	<u>116,093,177</u>	<u>116,095,395</u>
Business-Type-Activities					
Invested in Capital Assets, Net of Related Debt	34,044,448	34,451,216	34,445,762	32,714,447	31,666,592
Restricted for Debt Service	37,650	5,010,470	10,470	10,470	10,470
Unrestricted	<u>9,993,794</u>	<u>3,657,690</u>	<u>6,855,835</u>	<u>7,470,685</u>	<u>5,976,296</u>
<i>Total Business-Type Activities Net Assets</i>	<u>44,075,892</u>	<u>43,119,376</u>	<u>41,312,067</u>	<u>40,195,602</u>	<u>37,653,358</u>
Primary Government					
Invested in Capital Assets, Net of Related Debt	114,562,010	113,626,256	112,037,639	109,454,617	107,760,634
Restricted	37,291,821	38,345,838	31,789,010	28,087,796	29,763,112
Unrestricted	<u>19,001,295</u>	<u>15,451,777</u>	<u>19,374,969</u>	<u>18,746,366</u>	<u>16,225,007</u>
<i>Total Primary Government Net Assets</i>	<u>\$170,855,126</u>	<u>\$167,423,871</u>	<u>\$163,201,618</u>	<u>\$156,288,779</u>	<u>\$153,748,753</u>

(1) Restated net assets.

<u>2004</u>	<u>2003 (1)</u>
\$77,365,818	\$75,944,372
3,013,426	3,198,163
1,410,127	1,335,625
3,729,087	4,532,201
174,778	214,206
9,845,805	9,649,329
5,432,770	5,263,481
611,326	464,654
769,080	579,034
150,242	743,370
891,750	817,006
925,000	925,000
5,193,959	4,539,011
<u>6,626,641</u>	<u>8,981,008</u>
<u>116,139,809</u>	<u>117,186,460</u>
30,313,503	29,677,101
10,470	10,470
<u>7,006,708</u>	<u>7,449,434</u>
<u>37,330,681</u>	<u>37,137,005</u>
107,679,321	105,621,473
32,157,820	32,271,550
<u>13,633,349</u>	<u>16,430,442</u>
<u>\$153,470,490</u>	<u>\$154,323,465</u>

Muskingum County, Ohio
Changes in Net Assets
Last Seven Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
<u>Program Revenues</u>					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	\$3,492,185	\$3,939,014	\$4,324,972	\$3,913,533	\$4,544,842
Judicial	885,815	917,427	929,661	860,604	884,093
Public Safety	2,079,349	2,403,465	1,883,628	2,137,503	1,320,769
Public Works	255,857	782,137	834,496	843,687	811,425
Public Works - Intergovernmental	459,471	0	0	0	0
Health	301,696	360,706	293,088	409,305	269,313
Health - Intergovernmental	0	0	0	0	0
Human Services	3,798,818	3,168,803	4,302,539	3,693,398	3,146,455
Subtotal Charges for Services	<u>11,273,191</u>	<u>11,571,552</u>	<u>12,568,384</u>	<u>11,858,030</u>	<u>10,976,897</u>
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	7,196	18,293	15,053	51,753	848,043
Judicial	266,839	240,620	243,911	497,576	420,748
Public Safety	1,200,849	1,537,049	1,017,639	1,025,285	2,509,690
Public Works	5,826,818	5,176,915	5,915,021	5,504,376	5,314,517
Public Works - Intergovernmental	318,000	0	0	0	0
Health	228,908	194,332	292,029	244,359	117,158
Health - Intergovernmental	432,367	455,672	357,786	229,599	0
Human Services	24,349,300	24,176,755	26,073,047	25,274,545	22,371,395
Intergovernmental (1)	0	0	0	0	223,566
Subtotal Operating Grants, Contributions, and Interest	<u>32,630,277</u>	<u>31,799,636</u>	<u>33,914,486</u>	<u>32,827,493</u>	<u>31,805,117</u>
Capital Grants and Contributions:					
General Government:					
Legislative and Executive	12,855	0	0	0	0
Public Safety	6,145	0	15,202	0	75,292
Public Works	2,482,481	3,577,994	1,219,864	2,103,796	2,286,723
Health	127,988	317,311	0	0	0
Human Services	6,695	0	0	64	11
Intergovernmental (1)	0	0	0	0	0
Subtotal Capital Grants and Contributions	<u>2,636,164</u>	<u>3,895,305</u>	<u>1,235,066</u>	<u>2,103,860</u>	<u>2,362,026</u>
<i>Total Governmental Activities</i>					
<i>Program Revenues</i>	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>
Business-Type Activities:					
Charges for Services:					
Sewer	4,058,592	3,270,669	2,297,231	2,150,722	1,985,145
Water	3,425,848	3,323,046	3,124,131	2,883,911	2,803,829
Subtotal Charges for Services	<u>7,484,440</u>	<u>6,593,715</u>	<u>5,421,362</u>	<u>5,034,633</u>	<u>4,788,974</u>
Capital Grants and Contributions:					
Sewer	1,833,006	1,665,354	1,265,105	2,226,065	1,302,999
Water	378,145	389,198	99,945	1,319,604	213,606
Subtotal Capital Grants and Contributions	<u>2,211,151</u>	<u>2,054,552</u>	<u>1,365,050</u>	<u>3,545,669</u>	<u>1,516,605</u>
<i>Total Business-Type Activities</i>					
<i>Program Revenues</i>	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>
<i>Total Primary Government</i>					
<i>Program Revenues</i>	<u>56,235,223</u>	<u>55,914,760</u>	<u>54,504,348</u>	<u>55,369,685</u>	<u>51,449,619</u>

(1) For years 2003 through 2005 the external portion is reflected as intergovernmental expense.

<u>2004</u>	<u>2003</u>
\$4,719,544	\$4,323,623
778,726	506,124
1,308,618	1,659,948
845,162	661,003
0	0
164,598	161,714
0	0
<u>2,561,819</u>	<u>2,460,894</u>
<u>10,378,467</u>	<u>9,773,306</u>
117,299	14,399
519,248	504,463
1,365,587	855,412
4,633,047	6,065,600
0	0
209,345	137,860
0	0
22,115,538	22,772,249
<u>201,328</u>	<u>141,140</u>
<u>29,161,392</u>	<u>30,491,123</u>
0	0
187,132	15,268
352,680	19,424
0	0
0	0
<u>534,115</u>	<u>1,254,274</u>
<u>1,073,927</u>	<u>1,288,966</u>
<u>40,613,786</u>	<u>41,553,395</u>
1,932,031	1,735,163
<u>2,471,695</u>	<u>2,579,148</u>
<u>4,403,726</u>	<u>4,314,311</u>
938,575	908,274
<u>230,040</u>	<u>1,150,375</u>
<u>1,168,615</u>	<u>2,058,649</u>
<u>5,572,341</u>	<u>6,372,960</u>
<u>46,186,127</u>	<u>47,926,355</u>

(continued)

Muskingum County, Ohio
Changes in Net Assets (Continued)
Last Seven Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
<u>Expenses</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$10,419,041	\$10,803,364	\$10,093,026	\$9,926,117	\$9,466,507
Judicial	6,649,197	6,536,839	6,474,827	6,253,392	5,651,972
Public Safety	11,417,630	11,009,260	10,841,659	10,823,005	10,817,063
Public Safety - Intergovernmental	0	1,220	39,178	0	0
Public Works	7,961,677	10,034,274	8,941,613	11,314,742	10,353,129
Public Works - Intergovernmental	1,587,632	1,115,725	971,299	0	0
Health	1,347,291	1,338,500	1,358,932	2,270,163	1,272,279
Health - External Portion	1,349,916	1,424,887	1,346,941	229,599	0
Human Services	38,447,072	37,745,451	40,249,996	36,982,530	36,853,288
Economic Development and Assistance	0	0	0	0	0
Intergovernmental (1)	0	0	0	0	1,502,161
Interest and Fiscal Charges	651,269	843,330	790,269	803,774	825,361
<i>Total Governmental Activities Expenses</i>	<u>79,830,725</u>	<u>80,852,850</u>	<u>81,107,740</u>	<u>78,603,322</u>	<u>76,741,760</u>
Business-Type Activities:					
Sewer	5,479,802	4,394,477	3,318,613	3,254,399	4,090,519
Water	3,327,130	3,015,312	2,827,804	2,775,820	2,984,872
<i>Total Business-Type Activities Expenses</i>	<u>8,806,932</u>	<u>7,409,789</u>	<u>6,146,417</u>	<u>6,030,219</u>	<u>7,075,391</u>
<i>Total Primary Government Program Expenses</i>	<u>88,637,657</u>	<u>88,262,639</u>	<u>87,254,157</u>	<u>84,633,541</u>	<u>83,817,151</u>
Net (Expense) Revenue					
Governmental Activities	(33,291,093)	(33,586,357)	(33,389,804)	(31,813,939)	(31,597,720)
Business-Type Activities	888,659	1,238,478	639,995	2,550,083	(769,812)
<i>Total Primary Government Net Expense</i>	<u>(\$32,402,434)</u>	<u>(\$32,347,879)</u>	<u>(\$32,749,809)</u>	<u>(\$29,263,856)</u>	<u>(\$32,367,532)</u>

<u>2004</u>	<u>2003</u>
\$10,640,486	\$10,702,124
5,344,175	5,381,347
9,416,728	8,771,477
0	0
7,656,460	6,564,687
0	0
1,232,031	1,320,856
0	0
35,310,650	34,610,003
49,388	210,829
1,814,782	3,181,411
844,015	993,640
<u>72,308,715</u>	<u>71,736,374</u>
2,968,027	2,685,186
2,666,568	2,334,739
<u>5,634,595</u>	<u>5,019,925</u>
<u>77,943,310</u>	<u>76,756,299</u>
(31,694,929)	(30,182,979)
<u>(62,254)</u>	<u>1,353,035</u>
<u>(\$31,757,183)</u>	<u>(\$28,829,944)</u>

(continued)

Muskingum County, Ohio
Changes in Net Assets (Continued)
Last Seven Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
<u>General Revenues and Other Changes in Net Assets</u>					
Governmental Activities:					
Property Taxes Levied for General Purposes	\$2,817,269	\$2,906,561	\$2,968,705	\$2,686,036	\$2,629,977
Property Taxes Levied for Public Safety	358,184	372,582	392,732	396,773	395,525
Property Taxes Levied for Health	1,375,444	1,423,902	1,471,298	1,475,270	1,375,532
Property Taxes Levied for Human Services	11,175,246	11,553,094	9,647,924	7,238,605	7,411,572
Sales Taxes, Levied for General Purposes	15,240,831	14,690,308	14,691,023	14,774,019	14,152,780
Grants and Entitlements not Restricted to Specific Programs	2,125,238	2,305,383	1,969,306	1,921,577	1,801,309
Investment Earnings	1,110,432	2,019,320	3,524,198	3,117,217	1,942,630
Payments in Lieu of Taxes (1)	374,904	0	270,415	491,029	794,915
Gain on Sale of Capital Assets	0	0	85,975	632	0
Miscellaneous	1,210,172	850,742	474,622	518,725	1,038,882
<i>Total Governmental Activities</i>	<u>35,787,720</u>	<u>36,121,892</u>	<u>35,496,198</u>	<u>32,619,883</u>	<u>31,543,122</u>
Business-Type Activities:					
Investment Earnings	0	0	0	43,495	47,928
Miscellaneous	45,969	43,025	78,656	64,614	18,723
<i>Total Business-Type Activities</i>	<u>45,969</u>	<u>43,025</u>	<u>78,656</u>	<u>108,109</u>	<u>66,651</u>
<i>Total Primary Government General Revenues</i>	<u>35,833,689</u>	<u>36,164,917</u>	<u>35,574,854</u>	<u>32,727,992</u>	<u>31,609,773</u>
Increase (Decrease) Before Transfers					
Governmental Activities	2,496,627	2,535,535	2,106,394	805,944	(54,598)
Business-Type Activities	934,628	1,281,503	718,651	2,658,192	(703,161)
<i>Total Primary Government Increase (Decrease) Before Transfers</i>	<u>3,431,255</u>	<u>3,817,038</u>	<u>2,825,045</u>	<u>3,464,136</u>	<u>(757,759)</u>
Transfers In (Out)					
Governmental Activities	(21,888)	30,645	44,023	43,824	10,184
Business-Type Activities	21,888	(30,645)	(44,023)	(43,824)	(10,184)
Increase (Decrease) After Transfers					
Governmental Activities	2,474,739	2,566,180	2,150,417	849,768	(44,414)
Business-Type Activities	956,516	1,250,858	674,628	2,614,368	(713,345)
Restatements	0	405,215	4,087,794	(924,110)	1,036,022
<i>Total Primary Government Increase (Decrease) After Transfers</i>	<u>\$3,431,255</u>	<u>\$4,222,253</u>	<u>\$6,912,839</u>	<u>\$2,540,026</u>	<u>\$278,263</u>

(1) During 2008, this revenue was reported as earned in the year that the exchange transaction occurred.

<u>2004</u>	<u>2003</u>
\$2,628,212	\$2,417,067
401,368	381,621
1,373,067	1,310,675
7,741,265	7,320,364
13,935,524	13,816,525
1,808,232	1,830,285
1,170,550	1,064,382
423,048	388,076
0	0
825,519	767,335
<u>30,306,785</u>	<u>29,296,330</u>
2,531	42,109
24,230	44,901
<u>26,761</u>	<u>87,010</u>
<u>30,333,546</u>	<u>29,383,340</u>
(1,388,144)	(886,649)
(35,493)	1,440,045
<u>(1,423,637)</u>	<u>553,396</u>
(229,169)	(537,210)
229,169	537,210
(1,617,313)	(1,423,859)
193,676	1,977,255
<u>570,662</u>	<u>0</u>
<u>(\$852,975)</u>	<u>\$553,396</u>

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Seven Years
(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Program Revenues</u>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$3,512,236	\$3,957,307	\$4,340,025	\$3,965,286	\$5,392,885
Judicial	1,152,654	1,158,047	1,173,572	1,358,180	1,304,841
Public Safety	3,286,343	3,940,514	2,916,469	3,162,788	3,905,751
Public Works	8,565,156	9,537,046	7,969,381	8,451,859	8,412,665
Public Works - Intergovernmental	777,471	0	0	0	0
Health	658,592	872,349	585,117	653,664	386,471
Health - Intergovernmental	432,367	455,672	357,786	229,599	0
Human Services	28,154,813	27,345,558	30,375,586	28,968,007	25,517,861
Intergovernmental	0	0	0	0	223,566
Total Governmental Activities	<u>46,539,632</u>	<u>47,266,493</u>	<u>47,717,936</u>	<u>46,789,383</u>	<u>45,144,040</u>
Business-Type Activities:					
Sewer	5,891,598	4,936,023	3,562,336	4,376,787	3,288,144
Water	3,803,993	3,712,244	3,224,076	4,203,515	3,017,435
Total Business-Type Activities	<u>9,695,591</u>	<u>8,648,267</u>	<u>6,786,412</u>	<u>8,580,302</u>	<u>6,305,579</u>
Total Primary Government	<u>\$56,235,223</u>	<u>\$55,914,760</u>	<u>\$54,504,348</u>	<u>\$55,369,685</u>	<u>\$51,449,619</u>

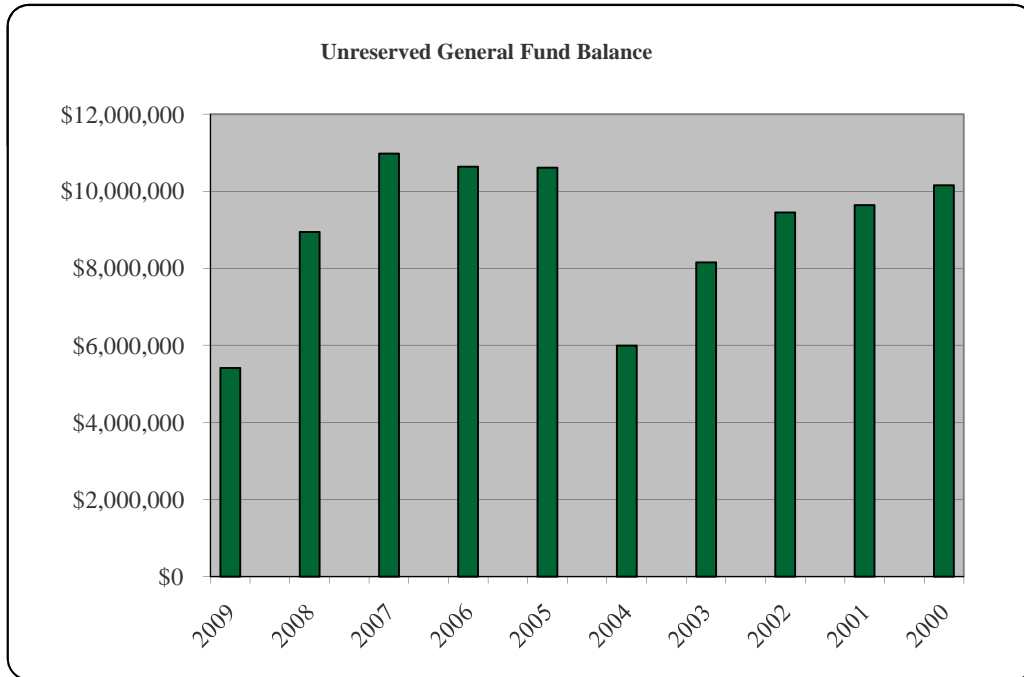
<u>2004</u>	<u>2003</u>
\$4,836,843	\$4,338,022
1,297,974	1,010,587
2,861,337	2,530,628
5,830,889	6,746,027
0	0
373,943	299,574
0	0
24,677,357	25,233,143
<u>735,443</u>	<u>1,395,414</u>
<u>40,613,786</u>	<u>41,553,395</u>
2,870,606	2,643,437
<u>2,701,735</u>	<u>3,729,523</u>
<u>5,572,341</u>	<u>6,372,960</u>
<u><u>\$46,186,127</u></u>	<u><u>\$47,926,355</u></u>

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007 (1)	2006 (1)	2005
<u>General Fund</u>					
Reserved	\$262,775	\$341,698	\$378,747	\$383,552	\$344,616
Unreserved	<u>5,418,262</u>	<u>8,945,190</u>	<u>10,981,307</u>	<u>10,640,274</u>	<u>10,612,813</u>
<i>Total General Fund</i>	<u>5,681,037</u>	<u>9,286,888</u>	<u>11,360,054</u>	<u>11,023,826</u>	<u>10,957,429</u>
All Other Governmental Funds					
Reserved	2,100,230	1,797,038	2,546,390	3,451,166	3,834,128
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	25,997,566	22,909,366	19,819,383	18,665,137	18,689,737
Debt Service Funds	313,574	318,340	362,253	353,265	417,895
Capital Projects Funds	<u>2,495,060</u>	<u>1,490,362</u>	<u>2,048,048</u>	<u>2,011,922</u>	<u>787,770</u>
<i>Total All Other Governmental Funds</i>	<u>30,906,430</u>	<u>26,515,106</u>	<u>24,776,074</u>	<u>24,481,490</u>	<u>23,729,530</u>
Total Governmental Funds	<u><u>\$36,587,467</u></u>	<u><u>\$35,801,994</u></u>	<u><u>\$36,136,128</u></u>	<u><u>\$35,505,316</u></u>	<u><u>\$34,686,959</u></u>

(1) Restated fund balances.

Source: County financial records.



<u>2004</u>	<u>2003</u>	<u>2002 (1)</u>	<u>2001 (1)</u>	<u>2000 (1)</u>
\$285,459	\$516,056	\$1,107,916	\$2,792,275	\$1,588,075
<u>5,995,230</u>	<u>8,154,432</u>	<u>9,450,530</u>	<u>9,645,465</u>	<u>10,159,948</u>
<u>6,280,689</u>	<u>8,670,488</u>	<u>10,558,446</u>	<u>12,437,740</u>	<u>11,748,023</u>
3,251,914	3,766,191	4,049,104	3,916,128	2,609,397
20,002,563	19,093,502	19,153,345	13,701,741	14,544,969
570,417	501,079	1,698,156	1,909,591	1,775,947
<u>2,114,397</u>	<u>2,556,707</u>	<u>3,524,949</u>	<u>4,214,166</u>	<u>2,027,324</u>
<u>25,939,291</u>	<u>25,917,479</u>	<u>28,425,554</u>	<u>23,741,626</u>	<u>20,957,637</u>
<u>\$32,219,980</u>	<u>\$34,587,967</u>	<u>\$38,984,000</u>	<u>\$36,179,366</u>	<u>\$32,705,660</u>

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007 (1)	2006 (1)	2005
Revenues					
Property Taxes	\$15,461,077	\$15,826,014	\$14,000,618	\$11,541,314	\$11,850,514
Special Assessments	32,603	67,573	36,625	79,349	84,283
Permissive Sales Taxes	13,482,193	14,764,136	14,638,691	14,718,402	14,101,148
Permissive Motor Vehicle License Tax (2)	459,471	458,191	459,393	458,632	459,755
Charges for Services	8,782,461	9,750,191	10,060,503	9,515,055	8,351,631
Licenses and Permits	539,978	459,407	425,110	473,557	461,996
Fines and Forfeitures	639,660	662,245	648,119	702,511	720,587
Intergovernmental	35,653,661	37,459,763	36,597,362	36,472,179	36,991,223
Interest	1,147,205	2,019,140	3,536,120	3,180,886	1,970,680
Payments in Lieu of Taxes	277,862	232,920	270,415	491,029	794,915
Rent	776,795	580,667	579,403	567,038	572,037
Contributions and Donations	335,334	89,388	34,995	115,213	66,695
Other	1,210,482	846,789	459,425	518,835	1,044,022
Total Revenues	78,798,782	83,216,424	81,746,779	78,834,000	77,469,486
Expenditures					
Current:					
General Government:					
Legislative and Executive	8,792,721	9,663,801	8,993,171	9,038,287	10,352,334
Judicial	6,293,337	6,471,578	6,357,236	6,070,880	5,002,932
Public Safety	10,997,541	10,723,990	10,500,341	10,277,448	9,294,114
Public Safety - Intergovernmental	0	1,220	39,178	41,493	0
Public Works	8,616,846	10,774,462	8,463,265	8,456,678	8,851,644
Public Works - Intergovernmental	0	1,115,725	971,299	1,515,421	0
Health	1,284,884	1,289,849	1,317,105	1,196,040	1,223,480
Health - Intergovernmental	0	1,424,887	1,346,941	1,270,339	0
Human Services	38,152,557	37,869,691	40,313,877	37,108,362	36,550,271
Economic Development and Assistance	0	0	0	0	0
Other	0	0	0	0	0
Refund of Property Taxes (3)	0	0	0	0	0
Capital Outlay	1,304,917	3,059,246	807,370	2,360,829	901,552
Intergovernmental (4)	2,672,868	120,010	0	0	1,502,161
Debt Service:					
Principal Retirement	1,302,630	1,232,254	1,209,954	1,109,498	986,730
Current Refunding Principal	25,000	0	0	0	0
Bond Issuance Costs	224,964	0	0	9,731	0
Interest and Fiscal Charges	650,526	826,979	792,619	802,685	828,180
Total Expenditures	80,318,791	84,573,692	81,112,356	79,257,691	75,493,398
Excess of Revenues Over(Under) Expenditures	(1,520,009)	(1,357,268)	634,423	(423,691)	1,976,088
Other Financing Sources (Uses)					
Proceeds from the Sale of Capital Assets	13,635	24,947	99,039	15,959	18,560
Inception of Capital Lease	116,370	20,035	196,048	435,023	91,500
Refunding Bonds Issued	9,425,000	0	0	0	0
General Obligation Bonds Issued	2,270,000	0	0	860,000	0
Premium on General Obligation Bonds Issued	165,479	0	0	903	0
Payment to Refunded Bond Escrow Agent	(6,223,607)	0	0	0	0
Current Refunding	(3,172,760)	0	0	0	0
Current Refunding Bond Anticipation Note	(1,171,000)	0	0	0	0
Bond Anticipation Notes Issued	819,000	844,000	0	0	0
OWDA Loans Issued	85,253	103,507	0	0	0
Transfers In	5,245,305	5,282,926	4,800,417	5,675,061	4,910,144
Transfers Out	(5,267,193)	(5,252,281)	(4,705,495)	(5,631,237)	(4,529,313)
Total Other Financing Sources (Uses)	2,305,482	1,023,134	390,009	1,355,709	490,891
Restatements	0	0	(393,620)	(113,661)	0
Net Change in Fund Balances	\$785,473	(\$334,134)	\$630,812	\$818,357	\$2,466,979
Debt Service as a Percentage of					
Noncapital Expenditures	2.9%	2.6%	2.6%	2.5%	2.5%

(1) Restated fund balances.

(2) In years prior to 2004, this amount was presented as part of intergovernmental revenue.

(3) Represents refunds of overpayments of property taxes.

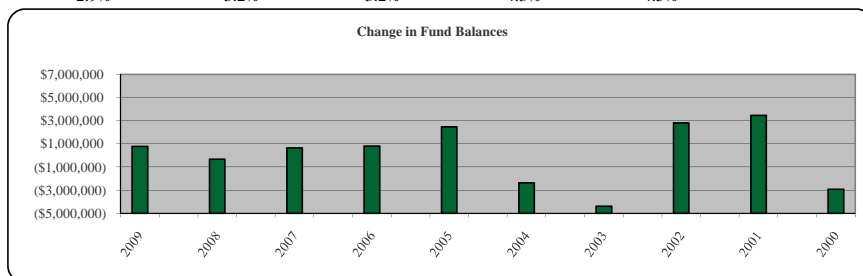
(4) For years 2005 and before, external portion is reflected as intergovernmental expense

2004	2003	2002 (1)	2001 (1)	2000 (1)
\$12,078,589	\$11,427,537	\$11,172,659	\$11,844,518	\$11,942,982
81,692	81,362	152,200	155,040	158,555
14,013,240	13,733,258	13,592,599	13,246,444	13,460,706
468,123	0	0	0	0
8,157,937	7,679,245	6,985,268	6,917,108	4,916,347
524,651	484,334	472,190	461,370	453,634
640,631	701,211	766,609	583,213	528,464
32,498,473	32,234,244	34,955,974	37,477,218	31,870,095
1,184,866	1,118,975	1,502,496	2,541,227	3,051,224
423,048	388,076	360,421	393,154	93,652
585,811	567,197	598,970	914,550	258,603
45,609	36,471	0	0	0
781,235	328,777	564,803	681,329	362,838
<u>71,483,905</u>	<u>68,780,687</u>	<u>71,124,189</u>	<u>75,215,171</u>	<u>67,097,100</u>

10,718,679	10,828,545	10,222,311	9,354,515	8,486,836
5,271,766	5,307,299	4,710,982	4,298,202	3,371,481
9,731,514	8,169,253	7,448,024	7,122,080	6,577,647
0	0	0	0	0
7,026,708	6,997,696	6,448,298	6,108,478	6,714,462
0	0	0	0	0
1,172,102	1,264,062	1,086,797	1,049,478	980,906
0	0	0	0	0
34,916,010	33,996,146	33,476,900	36,837,751	29,997,228
273,474	599,198	0	0	0
0	0	4,000	4,000	4,000
0	0	0	0	18,664
1,150,477	876,696	3,820,691	2,309,450	10,458,582
1,814,782	3,181,411	1,662,730	1,570,241	1,674,831
1,159,173	1,033,840	1,081,299	1,519,355	1,447,764
0	0	0	0	0
0	0	0	0	0
846,140	1,003,441	1,060,719	1,131,128	1,234,326
<u>74,080,825</u>	<u>73,257,587</u>	<u>71,022,751</u>	<u>71,304,678</u>	<u>70,966,727</u>
<u>(2,596,920)</u>	<u>(4,476,900)</u>	<u>101,438</u>	<u>3,910,493</u>	<u>(3,869,627)</u>

16,140	5,685	177,228	48,063	36,857
177,820	25,017	69,912	0	62,500
0	281,000	0	0	0
0	0	2,970,000	0	0
0	0	0	0	0
0	(1,449,251)	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,893,710	4,970,298	3,749,218	3,796,275	5,312,190
<u>(6,858,737)</u>	<u>(3,751,882)</u>	<u>(5,523,039)</u>	<u>(4,526,988)</u>	<u>(4,480,978)</u>
<u>228,933</u>	<u>80,867</u>	<u>1,443,319</u>	<u>(682,650)</u>	<u>930,569</u>
<u>0</u>	<u>0</u>	<u>1,259,877</u>	<u>245,863</u>	<u>20,741</u>
<u>(\$2,367,987)</u>	<u>(\$4,396,033)</u>	<u>\$2,804,634</u>	<u>\$3,473,706</u>	<u>(\$2,918,317)</u>

2.9% 3.2% 3.2% 4.3% 4.5%



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Muskingum County, Ohio
 Taxable Sales by Industry (Category)
 Last Four Years (1)

	2009	2008	2007	2006
Effective Rate as of December 31	1.50%	1.50%	1.50%	1.50%
Effective Date of Current Tax Rate	April 1, 1993	April 1, 1993	April 1, 1993	April 1, 1993
Collections by Industry:				
Agriculture, Forestry, and Fishing	\$6,357	\$3,843	\$3,806	\$6,717
Utilities (excluding telecommunications)	88,736	92,661	47,203	51,011
Construction	48,448	80,955	32,307	17,898
Manufacturing	785,777	601,289	207,896	128,645
Wholesale Trade	374,642	296,620	262,912	303,893
Retail Trade:				
Motor Vehicle and Parts Dealers (2)	2,165,536	2,195,521	2,325,350	2,437,854
Furniture and Home Furnishings Store	297,671	319,808	331,419	312,216
Electronic and Appliance Stores	270,894	257,019	260,946	248,536
Building Material and Garden Equipment and Supplies	1,325,133	1,466,526	1,484,483	1,497,703
Food and Beverage Stores	673,424	611,993	560,990	551,480
Health and Personal Care Stores	334,223	297,164	293,651	319,659
Gasoline Stations	379,209	355,043	380,855	380,988
Clothing and Clothing Accessories Stores	629,191	658,176	682,470	675,069
Sporting Goods, Hobby, Book, and Music Stores	239,301	203,535	213,312	233,510
General Merchandise Stores	2,373,373	2,340,586	2,506,098	2,488,689
Miscellaneous Store Retailers	1,677,867	1,703,047	1,874,353	1,967,491
Nonstore Retailers	144,892	146,907	195,597	215,808
Transportation and Warehousing	9,049	7,117	6,600	6,244
Information (including telecommunications)	758,406	733,477	731,620	682,960
Finance and Insurance	162,865	10,242	20,413	20,718
Real Estate, and Rental and Leasing of Property	286,021	318,311	289,401	312,494
Professional, Scientific and Technical Services	101,385	104,181	100,556	108,452
Management of Companies (Holding Companies)	3,064	0	0	0
Administrative and Support Services, and Waste Management and Remediation Services	223,880	254,646	275,503	298,326
Education, Health Care and Social Assistance	6,096	3,913	6,404	50,737
Arts, Entertainment, and Recreation	16,375	13,584	12,184	10,269
Accommodation and Food Services	1,170,060	1,131,688	1,099,958	1,116,064
Other Services	320,395	327,578	305,281	257,441
Unclassified (3)	125,141	154,876	179,455	73,147
Total Collections (4)	\$14,997,411	\$14,690,306	\$14,691,023	\$14,774,019

(1) Information prior to 2006 is not available.

(2) Sales tax on sales of motor vehicle and watercraft, which is paid via the county clerk of courts, is included in this figure. Thus, tax collected from dealer sales as well as "casual" (consumer-to-consumer) sales are included.

(3) Industry data is not provided when there are either no businesses within the particular industry or the number of businesses within the industry fall below the reporting threshold. The collections are instead folded into the "Unclassified" category.

(4) Collections are on a cash basis.

Source: Ohio Department of Taxation

Muskingum County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral		Assessed Value	Estimated Actual Value
2009	\$1,111,279,110	\$303,108,550	\$4,041,107,600	\$74,554,590	\$213,013,114
2008	1,098,589,780	292,982,940	3,975,922,057	72,610,030	207,457,229
2007	1,090,909,570	294,946,060	3,959,587,514	79,420,980	226,917,086
2006	931,356,480	265,371,820	3,419,223,714	80,144,210	228,983,457
2005	907,209,640	256,811,540	3,325,774,800	78,147,450	223,278,429
2004	881,187,820	247,803,350	3,248,546,200	77,451,290	221,289,400
2003	882,412,390	226,548,280	2,997,030,486	78,281,320	223,660,914
2002	866,605,230	220,946,250	2,935,861,371	71,615,740	204,616,400
2001	791,604,750	216,683,810	2,880,824,457	99,203,390	283,438,257
2000	606,434,560	184,225,660	2,259,029,200	95,951,950	274,148,429

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

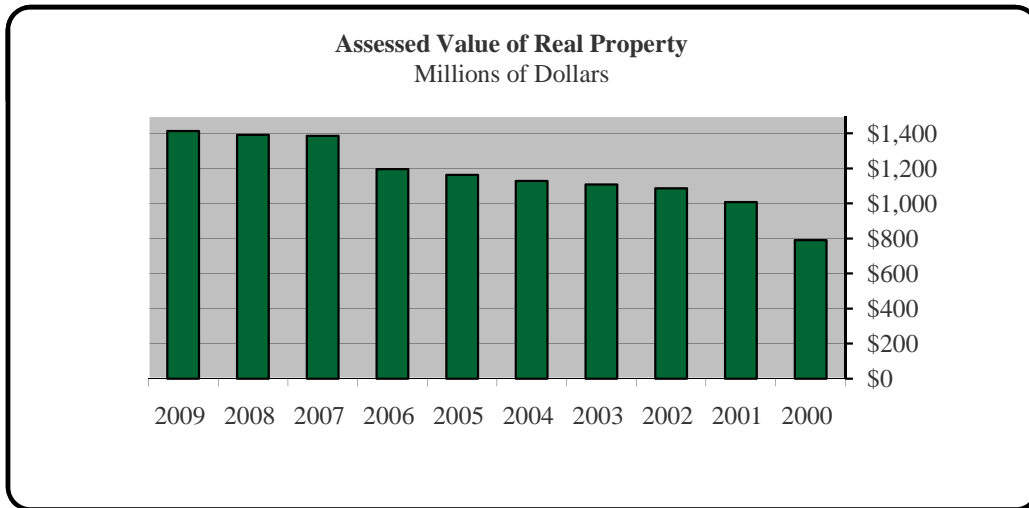
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/ industrial property has been eliminated.

Values are shown net of exempt property.

Source: Muskingum County Auditor

Tangible Personal Property General Business		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$2,935,810	\$29,358,100	\$1,491,878,060	\$4,283,478,814	35%	\$11.95
40,980,620	655,689,920	1,505,163,370	4,839,069,206	31	\$12.00
73,372,490	586,979,920	1,538,649,100	4,773,484,520	32	\$10.17
108,520,155	578,774,160	1,385,392,665	4,226,981,331	33	\$9.22
144,884,340	579,537,360	1,387,052,970	4,128,590,589	34	\$9.74
138,312,005	553,248,020	1,344,754,465	4,023,083,620	33	\$9.73
142,868,268	571,473,072	1,330,110,258	3,792,164,472	35	\$10.06
149,138,885	596,555,540	1,308,306,105	3,737,033,311	35	\$10.05
149,599,655	598,398,620	1,257,091,605	3,762,661,334	33	\$10.58
139,035,055	556,140,220	1,025,647,225	3,089,317,849	33	\$11.89



Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Unvoted Millage</u>					
Operating	\$2.150000	\$2.150000	\$2.150000	\$2.150000	\$2.150000
<u>Voted Millage - by levy</u>					
1976 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.159972	0.185382	0.185350
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.329057	0.349062	0.347282
General Business/Public Utility Personal	0.000000	0.000000	1.000000	1.000000	1.000000
1980 MRDD					
Residential/Agricultural Real	0.000000	0.000000	0.652350	0.755970	0.755842
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	1.052878	1.116886	1.111190
General Business/Public Utility Personal	0.000000	0.000000	2.000000	2.000000	2.000000
1989 Library Bond					
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.000000	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000
1994 MRDD					
Residential/Agricultural Real	0.915968	0.915436	0.913860	1.059020	1.058842
Commercial/Industrial/Public Utility/Mineral Real	1.400284	1.398944	1.389842	1.474336	1.466818
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.228992	0.228859	0.228465	0.264755	0.264711
Commercial/Industrial/Public Utility/Mineral Real	0.350071	0.349736	0.347461	0.368584	0.366705
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.729838	1.728834	1.725858	0.000000	1.255632
Commercial/Industrial/Public Utility/Mineral Real	1.899542	1.897724	1.885378	0.000000	1.555526
General Business/Public Utility Personal	2.000000	2.000000	2.000000	0.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.636270	0.635901	0.634806	0.735641	0.735517
Commercial/Industrial/Public Utility/Mineral Real	0.786677	0.785924	0.780811	0.828280	0.824056
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.408529	0.408292	0.407589	0.472332	0.472253
Commercial/Industrial/Public Utility/Mineral Real	0.453420	0.452987	0.450040	0.477400	0.474965
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.345967	0.345767	0.345172	0.400000	0.294588
Commercial/Industrial/Public Utility/Mineral Real	0.379908	0.379545	0.377076	0.400000	0.329622
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2005 County Home					
Residential/Agricultural Real	2.162297	2.161043	2.157323	2.500000	1.472940
Commercial/Industrial/Public Utility/Mineral Real	2.374427	2.372155	2.356723	2.500000	1.648112
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.000000
2007 MRDD					
Residential/Agricultural Real	3.000000	3.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	3.000000	3.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	3.000000	3.000000	0.000000	0.000000	0.000000
<u>Total Voted Millage - By Type of Property</u>					
Residential/Agricultural Real	9.427861	9.424132	7.225395	6.373100	6.495675
Commercial/Industrial/Public Utility/Mineral Real	10.644329	10.637015	8.969266	7.514548	8.124276
General Business/Public Utility Personal	11.900000	11.900000	11.900000	9.900000	11.400000
<u>Total Millage By Type of Property</u>					
Residential/Agricultural Real	11.577861	11.574132	9.375395	8.523100	8.645675
Commercial/Industrial/Public Utility/Mineral Real	12.794329	12.787015	11.119266	9.664548	10.274276
General Business/Public Utility Personal	14.050000	14.050000	14.050000	12.050000	13.550000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2004	2003	2002	2001	2000
<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>	<u>\$2.150000</u>
0.185354	0.196240	0.196187	0.195957	0.251671
0.345625	0.365586	0.365567	0.364954	0.421427
1.000000	1.000000	1.000000	1.000000	1.000000
0.755858	0.800250	0.800034	0.799098	1.026298
1.105888	1.169758	1.169698	1.167738	1.348436
2.000000	2.000000	2.000000	2.000000	2.000000
0.000000	0.000000	0.100000	0.500000	0.700000
0.000000	0.000000	0.100000	0.500000	0.700000
0.000000	0.000000	0.100000	0.500000	0.700000
1.058866	1.121054	1.120752	1.119442	1.437724
1.459820	1.544132	1.544054	1.541468	1.779998
2.000000	2.000000	2.000000	2.000000	2.000000
0.264717	0.280264	0.280188	0.279861	0.359431
0.364955	0.386033	0.386014	0.385367	0.445000
0.500000	0.500000	0.500000	0.500000	0.500000
1.255660	1.329406	1.329048	1.327494	1.704930
1.548104	1.637514	1.637432	1.634690	1.887644
2.000000	2.000000	2.000000	2.000000	2.000000
0.735533	0.778732	0.778522	0.777612	0.998705
0.820125	0.867491	0.867447	0.865994	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000
0.472263	0.500000	0.332262	0.331874	0.426233
0.472699	0.500000	0.409391	0.408706	0.471950
0.500000	0.500000	0.500000	0.500000	0.500000
0.294594	0.311896	0.311812	0.311448	0.340986
0.328050	0.346996	0.346979	0.346398	0.377529
0.400000	0.400000	0.400000	0.400000	0.400000
1.472972	1.559482	1.559062	1.557240	1.437724
1.640250	1.734982	1.734894	1.731988	1.779998
2.000000	2.000000	2.000000	2.000000	2.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
6.495817	6.877324	6.807867	7.200026	8.683702
8.085516	8.552492	8.561476	8.947303	10.211982
11.400000	11.400000	11.500000	11.900000	12.100000
8.645817	9.027324	8.957867	9.350026	10.833702
10.235516	10.702492	10.711476	11.097303	12.361982
13.550000	13.550000	13.650000	14.050000	14.250000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Overlapping Rates by Taxing District</u>					
<u>Special Districts</u>					
Muskingum County General Health District					
Residential/Agricultural Real	1.317058	1.134535	1.132581	1.312485	1.312264
Commercial/Industrial/Public Utility/Mineral Real	1.406841	1.298935	1.290485	1.368919	1.356958
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
<u>School Districts</u>					
East Muskingum Local Schools					
Residential/Agricultural Real	26.446695	26.451721	26.248595	27.256885	27.158378
Commercial/Industrial/Public Utility/Mineral Real	27.728431	27.657707	27.093335	28.259392	28.182104
General Business/Public Utility Personal	38.660000	38.660000	38.460000	39.110000	39.010000
Franklin Local Schools					
Residential/Agricultural Real	24.231739	24.268633	24.180875	24.474252	24.693624
Commercial/Industrial/Public Utility/Mineral Real	25.295789	24.790981	24.600570	24.941178	25.401250
General Business/Public Utility Personal	37.600000	37.600000	37.550000	37.650000	37.850000
Maysville Local Schools					
Residential/Agricultural Real	22.615864	22.608211	22.497883	22.879407	22.973248
Commercial/Industrial/Public Utility/Mineral Real	22.647747	22.716867	22.551582	23.516904	23.007215
General Business/Public Utility Personal	40.150000	40.150000	40.050000	40.350000	40.450000
Tri-Valley Local Schools					
Residential/Agricultural Real	24.651367	24.636550	24.607715	24.976979	24.975427
Commercial/Industrial/Public Utility/Mineral Real	26.367757	26.340592	26.332665	25.362713	25.362713
General Business/Public Utility Personal	40.250000	40.250000	40.250000	40.550000	40.550000
West Muskingum Local Schools					
Residential/Agricultural Real	25.765353	25.714390	25.700022	26.000012	26.100018
Commercial/Industrial/Public Utility/Mineral Real	26.008437	25.882166	25.700031	26.048178	26.154617
General Business/Public Utility Personal	43.650000	43.600000	43.600000	43.900000	44.000000
Zanesville City Schools					
Residential/Agricultural Real	30.052567	29.534905	28.750027	28.952389	29.350022
Commercial/Industrial/Public Utility/Mineral Real	30.325980	29.857789	29.059889	30.238922	30.602888
General Business/Public Utility Personal	49.950000	49.450000	48.700000	48.900000	49.300000
<u>Out of County School Districts</u>					
Licking Valley Local Schools					
Residential/Agricultural Real	25.370012	25.400019	25.370013	25.400016	26.030019
Commercial/Industrial/Public Utility/Mineral Real	25.370011	25.400021	25.370017	25.400013	26.030006
General Business/Public Utility Personal	36.270000	36.300000	36.270000	36.300000	36.930000
Morgan Local Schools					
Residential/Agricultural Real	24.901188	24.821643	24.821702	23.420691	23.421302
Commercial/Industrial/Public Utility/Mineral Real	28.736733	28.871364	28.617474	27.227286	27.230845
General Business/Public Utility Personal	37.600000	37.520000	37.520000	35.970000	35.970000
Riverview Local Schools					
Residential/Agricultural Real	21.042818	21.047589	21.049664	21.164131	21.184100
Commercial/Industrial/Public Utility/Mineral Real	23.024672	23.038673	23.127591	23.508785	23.284704
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	26.260007	26.967027	25.456579	29.031969	29.034045
Commercial/Industrial/Public Utility/Mineral Real	26.643595	27.139688	25.468017	29.025634	29.024964
General Business/Public Utility Personal	26.660000	27.250000	25.580000	29.100000	29.100000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2004	2003	2002	2001	2000
1.577010	0.669630	0.669449	0.668667	0.858784
1.720416	0.819779	0.819738	0.818364	0.945000
2.000000	1.000000	1.000000	1.000000	1.000000
27.958434	28.200637	28.401910	28.402059	25.898834
28.919637	29.228597	29.429303	29.280522	26.489122
39.810000	39.810000	40.010000	40.010000	36.810000
25.087114	24.025504	24.041268	24.032831	25.372978
25.463281	24.742780	24.344510	24.446896	27.137610
38.250000	37.100000	37.100000	37.100000	38.200000
23.171321	23.414934	23.514505	23.500008	23.910370
23.175253	23.400013	23.500013	23.500013	26.143133
40.650000	40.850000	40.950000	40.950000	41.350000
24.972244	25.024815	24.912613	20.000012	20.000004
24.980812	25.003058	24.900009	20.000008	20.638947
40.550000	40.550000	40.450000	35.550000	35.550000
26.100027	28.690022	22.608637	22.700008	23.200008
26.100012	28.693449	22.606692	22.700003	23.523970
44.000000	46.590000	40.500000	40.600000	41.100000
29.250007	29.461812	23.979455	23.750012	27.946612
30.553458	31.997496	26.517496	26.276899	29.708635
49.200000	49.380000	43.900000	43.700000	44.450000
26.100018	26.280006	27.480006	27.580014	28.000005
26.100014	26.280013	27.480016	27.701346	28.000017
37.000000	37.180000	38.380000	38.480000	38.900000
23.821984	23.358996	23.279507	23.260011	24.565431
27.630845	27.272304	27.205300	27.186245	27.110388
36.370000	35.860000	35.780000	35.760000	35.760000
21.168821	21.312863	21.330812	21.314495	21.767045
23.022455	25.034588	25.384562	25.108608	25.108608
31.300000	31.300000	31.300000	31.300000	31.300000
29.382748	31.397980	31.550000	32.160000	33.340000
29.372358	31.383896	31.549475	32.160000	33.340000
29.450000	31.400000	31.550000	32.160000	33.340000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Overlapping Rates by Taxing District</u>					
<u>Joint Vocational School Districts</u>					
Mid-East Ohio Career and Technology Centers (2)					
Residential/Agricultural Real	2.000002	2.000001	2.000004	1.999999	2.000002
Commercial/Industrial/Public Utility/Mineral Real	2.004351	2.010492	1.999999	1.999633	2.007883
General Business/Public Utility Personal	3.200000	3.200000	3.200000	3.200000	3.200000
Coshocton County Career Center					
Residential/Agricultural Real	2.026250	2.030243	2.033165	2.249843	2.253910
Commercial/Industrial/Public Utility/Mineral Real	2.199462	2.182048	2.186273	2.255945	2.251873
General Business/Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.500000	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real	2.500000	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal	2.500000	3.000000	3.000000	3.000000	3.000000
<u>Corporations</u>					
Adamsville					
Residential/Agricultural Real	2.650000	2.650000	2.650000	2.650000	2.650000
Commercial/Industrial/Public Utility/Mineral Real	2.650000	2.650000	2.650000	2.650000	2.650000
General Business/Public Utility Personal	2.650000	2.650000	2.650000	2.650000	2.650000
Dresden - Cass Township					
Residential/Agricultural Real	7.499741	3.400000	3.600000	3.900000	4.100000
Commercial/Industrial/Public Utility/Mineral Real	7.500000	3.400000	3.600000	3.900000	4.100000
General Business/Public Utility Personal	7.500000	3.400000	3.600000	3.900000	4.100000
Dresden - Jefferson Township					
Residential/Agricultural Real	8.449741	4.350000	4.550000	4.850000	5.050000
Commercial/Industrial/Public Utility/Mineral Real	8.450000	4.350000	4.550000	4.850000	5.050000
General Business/Public Utility Personal	8.450000	4.350000	4.550000	4.850000	5.050000
Frazeytsburg					
Residential/Agricultural Real	6.644485	6.637435	6.625655	6.601050	5.247502
Commercial/Industrial/Public Utility/Mineral Real	6.500155	6.508330	6.502020	6.882154	5.946570
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Fultonham					
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.200000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.200000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	1.200000	1.200000	1.200000	1.200000	1.200000
Commercial/Industrial/Public Utility/Mineral Real	1.200000	1.200000	1.200000	1.200000	1.200000
General Business/Public Utility Personal	1.200000	1.200000	1.200000	1.200000	1.200000
New Concord - Union Township					
Residential/Agricultural Real	5.929484	5.929696	5.929696	6.300000	5.639110
Commercial/Industrial/Public Utility/Mineral Real	5.651369	5.651370	5.647248	6.300000	6.174474
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	2.800000	6.850710	6.850710	7.535780	7.480780
Commercial/Industrial/Public Utility/Mineral Real	2.800000	6.823365	6.823365	7.429205	7.429205
General Business/Public Utility Personal	2.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township (3)					
Residential/Agricultural Real	4.679484	4.679696	5.129696	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	4.401369	4.401370	4.847248	0.000000	0.000000
General Business/Public Utility Personal	5.050000	5.050000	5.500000	0.000000	0.000000

(1) Property tax rates shown are based on the year of collection.

(2) Formerly Mid-East Joint Vocational School District

(3) New district created by Annexation

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2004	2003	2002	2001	2000
2.000002	1.999608	2.000882	2.000002	1.999782
1.993825	2.086969	2.094114	2.086347	2.335867
3.200000	3.200000	3.200000	3.200000	3.200000
2.255703	2.490798	2.498803	2.000000	2.000000
2.205218	2.498968	2.500000	2.000000	2.000000
2.500000	2.500000	2.500000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
2.650000	2.650000	2.650000	2.650000	2.650000
3.900000	3.900000	3.900000	4.000000	3.700000
3.900000	3.900000	3.900000	4.000000	3.700000
3.900000	3.900000	3.900000	4.000000	3.700000
4.850000	4.850000	4.850000	4.950000	4.650000
4.850000	4.850000	4.850000	4.950000	4.650000
4.850000	4.850000	4.850000	4.950000	4.650000
5.243822	5.324081	5.324081	5.321782	3.320272
5.946570	6.136700	6.136700	6.136700	3.615530
7.150000	7.150000	7.150000	7.150000	5.150000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
1.200000	1.200000	1.200000	1.200000	1.200000
5.639110	5.807338	5.807338	5.806314	5.752112
6.174474	6.300000	6.300000	6.300000	5.976163
6.300000	6.300000	6.300000	6.300000	6.300000
7.480780	5.937375	5.937375	5.937375	7.800000
7.429205	6.886065	6.886065	6.886065	7.800000
7.800000	7.800000	7.800000	7.800000	7.800000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Overlapping Rates by Taxing District</u>					
<u>Corporations</u>					
Philo					
Residential/Agricultural Real	5.971812	5.959996	5.955057	6.605225	6.605225
Commercial/Industrial/Public Utility/Mineral Real	6.801569	6.801570	6.801570	7.227603	7.227603
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	6.874563	6.949359	6.944940	7.226932	7.758613
Commercial/Industrial/Public Utility/Mineral Real	9.124303	9.124303	9.097927	9.399673	10.259915
General Business/Public Utility Personal	10.800000	10.800000	10.800000	10.800000	10.800000
South Zanesville					
Residential/Agricultural Real	2.750000	2.750000	2.750000	2.750000	2.750000
Commercial/Industrial/Public Utility/Mineral Real	2.750000	2.750000	2.750000	2.750000	2.750000
General Business/Public Utility Personal	2.750000	2.750000	2.750000	2.750000	2.750000
Zanesville - Zanesville City Schools and and Tri-Valley Local Schools					
Residential/Agricultural Real	3.400000	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real	3.400000	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal	3.400000	3.400000	3.400000	3.400000	3.400000
Zanesville - West Muskingum Local Schools					
Residential/Agricultural Real	2.850000	2.850000	2.850000	2.850000	2.850000
Commercial/Industrial/Public Utility/Mineral Real	2.850000	2.850000	2.850000	2.850000	2.850000
General Business/Public Utility Personal	2.850000	2.850000	2.850000	2.850000	2.850000
Zanesville - Falls Township					
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real	0.400000	0.400000	0.400000	0.400000	0.400000
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
Zanesville - Muskingum Township (2)					
Residential/Agricultural Real	1.700000	1.700000	1.700000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.700000	1.700000	1.700000	0.000000	0.000000
General Business/Public Utility Personal	1.700000	1.700000	1.700000	0.000000	0.000000
<u>Townships</u>					
Adams					
Residential/Agricultural Real	4.349966	4.084429	4.084193	4.298281	4.298281
Commercial/Industrial/Public Utility/Mineral Real	4.350000	4.346628	4.346628	4.350000	4.350000
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	4.479888	4.481289	4.370560	3.676537	3.676462
Commercial/Industrial/Public Utility/Mineral Real	4.645084	4.645084	4.613021	3.689317	3.689317
General Business/Public Utility Personal	4.700000	4.700000	4.700000	3.700000	3.700000
Brush Creek					
Residential/Agricultural Real	3.300000	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real	3.300000	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal	3.300000	2.900000	2.900000	2.900000	2.900000
Cass					
Residential/Agricultural Real	3.249816	3.250000	3.258608	3.214928	3.214928
Commercial/Industrial/Public Utility/Mineral Real	3.250000	3.250000	3.250000	3.235447	3.235447
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000
Clay					
Residential/Agricultural Real	3.092158	3.089995	3.089828	3.211291	3.211291
Commercial/Industrial/Public Utility/Mineral Real	3.171561	3.171561	3.171561	3.244059	3.244059
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

(1) Property tax rates shown are based on the year of collection.

(2) New District Created by annexation.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

2004	2003	2002	2001	2000
4.103807	6.038554	6.038554	6.033174	7.139203
4.727603	7.998406	7.998406	7.998406	8.515921
7.550000	11.650000	11.650000	11.650000	11.650000
7.717947	7.923810	8.269079	8.224395	9.177354
10.260479	10.588666	9.740365	9.963534	10.306715
10.800000	10.800000	10.800000	10.800000	10.800000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
2.750000	2.750000	2.750000	2.750000	2.750000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
2.850000	2.850000	2.850000	2.850000	2.850000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000
4.298281	3.999401	3.999401	3.998719	4.336410
4.349032	4.345936	4.345936	4.345936	4.350000
4.350000	4.350000	4.350000	4.350000	4.350000
4.343037	4.408252	4.277610	4.276723	4.681527
4.366092	4.395346	4.273484	4.273484	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000
3.214928	3.250000	2.750000	2.750000	3.132108
3.235447	3.250000	2.750000	2.750000	3.249415
3.250000	3.250000	2.750000	2.750000	3.250000
3.211291	3.250000	2.500000	3.004138	3.175786
3.244059	3.250000	2.500000	3.131535	3.317071
3.250000	3.250000	2.500000	3.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Falls					
Residential/Agricultural Real	3.650000	3.447188	3.445556	3.572764	3.572658
Commercial/Industrial/Public Utility/Mineral Real	3.650000	3.484929	3.459367	3.596499	3.599318
General Business/Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000
Harrison					
Residential/Agricultural Real	8.885438	8.881504	8.864935	10.101755	10.101755
Commercial/Industrial/Public Utility/Mineral Real	11.546073	11.546074	11.546074	11.731210	11.422050
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
Highland					
Residential/Agricultural Real	4.389979	4.400000	4.184886	4.345479	4.345479
Commercial/Industrial/Public Utility/Mineral Real	4.400000	4.400000	4.378531	4.397820	4.397820
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	4.275818	3.501770	3.500759	3.623537	3.623391
Commercial/Industrial/Public Utility/Mineral Real	4.482830	3.895596	3.895596	3.965696	3.965696
General Business/Public Utility Personal	4.850000	4.850000	4.850000	4.850000	4.850000
Jackson					
Residential/Agricultural Real	7.160003	7.151500	5.602422	6.112627	5.111429
Commercial/Industrial/Public Utility/Mineral Real	7.367605	7.368962	5.877010	6.303894	5.303894
General Business/Public Utility Personal	8.150000	8.150000	6.850000	6.850000	5.850000
Jefferson					
Residential/Agricultural Real	4.811428	4.811691	4.807084	4.900000	2.400000
Commercial/Industrial/Public Utility/Mineral Real	4.244546	4.244547	4.244547	4.900000	2.400000
General Business/Public Utility Personal	4.900000	4.900000	4.900000	4.900000	2.400000
Licking					
Residential/Agricultural Real	6.103275	6.101673	5.420004	5.803462	5.803049
Commercial/Industrial/Public Utility/Mineral Real	6.113160	6.113160	5.696458	6.084303	6.084303
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Madison					
Residential/Agricultural Real	4.000000	3.793113	3.790519	3.984481	3.984481
Commercial/Industrial/Public Utility/Mineral Real	4.000000	3.999929	3.999929	4.000000	4.000000
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Meigs					
Residential/Agricultural Real	3.651426	3.651186	3.649233	3.874116	3.874116
Commercial/Industrial/Public Utility/Mineral Real	4.250000	4.250000	4.250000	4.227154	4.227154
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.200000	3.962954	3.959292	4.159009	4.155500
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.200000	4.192467	4.199302	4.199302
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Muskingum					
Residential/Agricultural Real	4.649666	4.650000	4.445494	4.582566	3.932528
Commercial/Industrial/Public Utility/Mineral Real	4.650000	4.650000	4.409335	4.585518	3.935518
General Business/Public Utility Personal	4.650000	4.650000	4.650000	4.650000	4.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2004	2003	2002	2001	2000
3.572346	3.446994	3.446949	3.445788	3.650000
3.599318	3.411654	3.411654	3.411654	3.650000
3.650000	3.650000	3.650000	3.650000	3.650000
10.095799	10.452011	7.819756	8.818707	9.513851
11.369498	11.495038	9.852906	11.258178	10.783104
11.800000	11.800000	10.300000	11.800000	10.800000
4.345479	4.400000	4.088063	4.088063	4.313906
4.397820	4.400000	4.239710	4.153834	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
3.623391	3.665779	3.665718	3.664922	3.965440
3.906720	3.962439	3.962439	3.962439	4.343956
4.850000	4.850000	4.850000	4.850000	4.850000
5.754449	5.927056	5.395276	5.394138	6.160105
6.070143	6.251213	6.009983	6.009983	6.850000
6.850000	6.850000	6.850000	6.850000	6.850000
2.400000	2.400000	2.400000	2.400000	3.270138
2.400000	2.400000	2.400000	2.400000	3.400000
2.400000	2.400000	2.400000	2.400000	3.400000
5.057183	5.178768	4.176704	4.987393	5.370897
5.519400	5.603882	4.603882	5.957764	6.196990
5.750000	5.750000	4.750000	6.250000	6.250000
3.979906	2.081283	2.081283	2.075789	2.400000
4.000000	2.398738	2.398738	2.398738	2.400000
4.000000	2.400000	2.400000	2.400000	2.400000
3.874116	3.941319	3.941319	3.941319	4.250000
4.227154	4.228482	4.228482	4.228482	4.250000
4.250000	4.250000	4.250000	4.250000	4.250000
4.155500	3.900818	3.899510	3.899505	4.200000
4.199302	4.200000	4.200000	4.200000	4.200000
4.200000	4.200000	4.200000	4.200000	4.200000
3.932475	4.000000	3.150837	3.150415	3.246149
3.935518	4.000000	3.333961	3.333961	3.443825
4.000000	4.000000	3.500000	3.500000	3.500000

(continued)

Muskingum County, Ohio
Property Tax Rates, Direct and Overlapping Governments (Continued)
(per \$1,000 of assessed value)
Last Ten Years (1)

	2009	2008	2007	2006	2005
<u>Overlapping Rates by Taxing District</u>					
<u>Townships</u>					
Newton					
Residential/Agricultural Real	5.894420	5.289116	5.287463	5.819129	5.816654
Commercial/Industrial/Public Utility/Mineral Real	7.100597	6.393143	6.367673	6.827609	6.827609
General Business/Public Utility Personal	9.050000	8.450000	8.450000	8.450000	8.450000
Perry					
Residential/Agricultural Real	4.809287	4.811126	4.811021	5.004389	5.004389
Commercial/Industrial/Public Utility/Mineral Real	5.327777	5.313017	5.245736	5.500589	5.500589
General Business/Public Utility Personal	6.200000	6.200000	6.200000	6.200000	6.200000
Rich Hill					
Residential/Agricultural Real	4.200000	4.200000	3.915556	4.150764	4.150764
Commercial/Industrial/Public Utility/Mineral Real	4.200000	4.200000	4.050234	4.185035	4.185035
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.550000	3.375648	3.372569	3.504632	3.504632
Commercial/Industrial/Public Utility/Mineral Real	3.550000	3.515683	3.515683	3.540962	3.540962
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.547010	3.547236	3.547160	3.663841	3.663841
Commercial/Industrial/Public Utility/Mineral Real	3.702008	3.702008	3.702008	3.764433	3.764433
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	4.899116	4.902310	4.900396	5.309954	4.499918
Commercial/Industrial/Public Utility/Mineral Real	5.208290	5.232037	5.224410	5.310603	4.872861
General Business/Public Utility Personal	5.350000	5.350000	5.350000	5.350000	5.350000
Union					
Residential/Agricultural Real	4.476997	4.478748	4.478373	4.600000	3.600000
Commercial/Industrial/Public Utility/Mineral Real	4.516369	4.516369	4.516369	4.600000	3.600000
General Business/Public Utility Personal	4.600000	4.600000	4.600000	4.600000	3.600000
Washington					
Residential/Agricultural Real	4.020234	4.020047	3.471417	3.671149	3.671149
Commercial/Industrial/Public Utility/Mineral Real	4.016502	4.038848	3.657154	3.845626	3.845626
General Business/Public Utility Personal	4.150000	4.150000	4.150000	4.150000	4.150000
Wayne					
Residential/Agricultural Real	3.835215	3.834781	3.831262	4.008647	4.008540
Commercial/Industrial/Public Utility/Mineral Real	4.202016	4.202016	4.188905	4.332848	4.332848
General Business/Public Utility Personal	5.000000	5.000000	5.000000	5.000000	5.000000

(1) Property tax rates shown are based on the year of collection.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Source: Muskingum County Auditor

2004	2003	2002	2001	2000
5.815730	6.023018	6.022910	6.019583	4.307816
6.802415	6.937376	6.937376	6.937376	4.710020
8.450000	8.450000	8.450000	8.450000	5.450000
5.003993	5.129309	5.129369	5.127758	5.819303
5.482436	5.593835	5.593835	5.579552	6.200000
6.200000	6.200000	6.200000	6.200000	6.200000
4.150764	4.200000	3.200000	3.200000	3.200000
4.185035	4.200000	3.200000	3.200000	3.200000
4.200000	4.200000	3.200000	3.200000	3.200000
3.503200	3.251417	3.251417	3.249660	3.541592
3.540962	3.489122	3.489122	3.489122	3.550000
3.550000	3.550000	3.550000	3.550000	3.550000
3.663399	3.696278	3.692776	3.692601	4.000000
3.764433	3.782008	3.782008	3.782008	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000
4.499918	4.612170	4.612136	4.352636	4.930639
4.872861	5.005428	5.005428	4.884828	5.182298
5.350000	5.350000	5.350000	5.350000	5.350000
4.308633	4.349230	4.349230	4.348974	4.600000
4.574102	4.600000	4.600000	4.592724	4.600000
4.600000	4.600000	4.600000	4.600000	4.600000
3.192256	3.269162	3.269084	3.268012	3.590900
3.532992	3.614282	3.614282	3.614282	3.930834
4.150000	4.150000	4.150000	4.150000	4.150000
4.008511	4.144633	4.144271	4.144127	4.556116
4.272608	4.347989	4.347989	4.347989	4.718396
5.000000	5.000000	5.000000	5.000000	5.000000

Muskingum County, Ohio

Principal Taxpayers

Real Estate Tax

2009 and 2000 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Ohio Power Company	\$7,166,600	0.51%
Colony Square Partners Limited	6,136,550	0.43%
Longaberger Company	4,808,950	0.34%
A-Z Warehouse Zanesville LLC	3,487,120	0.25%
DGC Properties, LLC	3,280,350	0.23%
Zanesville Country Fair	3,194,640	0.23%
J. Robert Beam Trustee	3,039,820	0.21%
Ray Thomas Lumbertown Incorporated	3,026,870	0.21%
Muirwood Village TIC 17 LLC	2,601,210	0.18%
Clay City Outlet Center	2,533,650	0.18%
Totals	<u>\$39,275,760</u>	<u>2.77%</u>
Total Assessed Valuation	<u>\$1,414,387,660</u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Real Property Assessed Value
Longaberger Company	\$17,941,590	2.27%
Colony Square Partners Limited	6,355,520	0.80%
Good Sam Medical Center	3,228,270	0.41%
Zanesville Country Fair	2,542,090	0.32%
Aerc Muirwood Village Inc.	2,178,790	0.28%
Zandex Inc.	1,828,910	0.23%
Buckeye Supply Company	1,768,610	0.22%
Ray Thomas Lumbertown Incorporated	1,579,880	0.20%
Zanesville L.L.C.	1,513,470	0.19%
Armco Incorporated	1,405,910	0.18%
Totals	<u>\$40,343,040</u>	<u>5.10%</u>
Total Assessed Valuation	<u>\$790,660,220</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
General Business Tangible Personal Property Tax
2009 and 2000 (1)

Name of Taxpayer (2)	2009	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Bell Telephone Company	\$1,740,280	59.28%
New Par	201,090	6.85%
United Telephone Company of Ohio	198,160	6.75%
MCI Communications Services Incorporated	161,020	5.48%
Ameritech Advanced Data Services of Ohio	156,210	5.32%
Horizon Personal Communications Incorporated	89,520	3.05%
T-Mobile Central LLC	62,300	2.12%
Verizon North Incorporated	61,610	2.10%
Sprint Nextel Corporation	60,980	2.08%
Cincinnati SMSA Limited Partnership	59,350	2.02%
Total	\$2,790,520	95.05%
Total Assessed Valuation	\$2,935,810	

Name of Taxpayer	2000	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Longaberger Company	\$18,922,590	13.61%
AK Steel Corporation	8,372,490	6.02%
Owens Illinois Incorporated	5,803,140	4.17%
Lear Operations Incorporated	4,251,100	3.06%
Burnham Corporation	3,564,670	2.56%
Akro Corporation	2,719,810	1.96%
Ohio Machinery Company	2,622,770	1.89%
Kellogg Sales Company	2,207,440	1.59%
Autozone Texas LP Corporation	2,147,790	1.54%
Shelly and Sands Incorporated	2,145,000	1.54%
Total	\$52,756,800	37.94%
Total Assessed Valuation	\$139,035,055	

- (1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.
- (2) Beginning with tax year 2007, telephone company property was reclassified as general business personal property rather than public utility personal property.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2009 and 2000 (1)

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$43,445,540	58.27%
Guernsey Muskingum Electric Co-op	4,830,400	6.48%
NGO Transmission, Inc.	3,960,160	5.31%
Texas Eastern Trans LP	3,378,950	4.53%
Tennessee Gas Pipeline Company	2,878,330	3.86%
Total	<u>58,493,380</u>	<u>78.45%</u>
Total Assessed Valuation	<u><u>\$74,554,590</u></u>	

Name of Taxpayer	2000	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$44,678,040	46.56%
National Gas and Oil Co-op	15,188,240	15.83%
Ohio Bell Telephone Company	10,309,880	10.74%
Columbia Gas of Ohio Incorporated	8,432,500	8.79%
Texas Eastern Trans Corporation	5,165,580	5.38%
Total	<u>\$83,774,240</u>	<u>87.30%</u>
Total Assessed Valuation	<u><u>\$95,951,950</u></u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

Source: Muskingum County Auditor

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Muskingum County, Ohio
Property Tax Levies and Collections
Real and Public Utility and General Business Tangible Personal Property
Last Ten Years

	2009	2008	2007	2006	2005
<u>Real and Public Utility Property</u>					
Tax Levy(3)	\$17,795,876	\$17,481,773	\$14,623,157	\$11,468,177	\$11,540,889
Current Tax Collections (2)	16,659,703	16,575,402	13,711,560	10,873,281	11,002,829
Percent of Current Collections to Levy	93.62%	94.82%	93.77%	94.81%	95.34%
Delinquent Tax Collections (4)	626,328	783,007	640,271	524,201	531,770
Total Tax Collections(3)	17,286,031	17,358,409	14,351,831	11,397,482	11,534,599
Ratio of Total Collections to Levy	97.14%	99.29%	98.14%	99.38%	99.95%
Outstanding Delinquent Taxes (1)	2,693,395	2,186,187	1,767,530	1,361,364	1,094,193
Ratio of Outstanding Delinquent Taxes to Tax Levy	15.13%	12.51%	12.09%	11.87%	9.48%
<u>General Business Tangible Personal Property</u>					
Tax Levy(3)	\$41,248	\$567,273	\$1,026,475	\$1,301,077	\$1,751,946
Total Tax Collections(3)	59,466	609,612	1,118,018	1,406,023	1,979,162
Ratio of Total Collections to Levy	144.17%	107.46%	108.92%	108.07%	112.97%
Outstanding Delinquent Taxes	469,552	474,373	462,905	389,030	400,831
Ratio of Outstanding Delinquent Taxes to Tax Levy	1138.36% (5)	83.62%	45.10%	29.90%	22.88%

- (1) The amounts include all prior year delinquencies and the current year delinquencies.
(2) In 2002, the reduction in collections is due to gas and electric deregulation which resulted in a reduction in assessed valuation.
(3) Figures for Tax Levy and Total Tax Collections include state reimbursement amounts.
(4) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
(5) Increase in delinquency percentage is due to the phase out of personal property.

Note: The County does not maintain delinquency information by tax year.

Source: Muskingum County Auditor

2004	2003	2002	2001	2000
\$11,273,615	\$10,909,528	\$10,569,678	\$11,199,940	\$10,214,642
10,780,162	10,359,548	10,077,979	10,601,946	9,805,867
95.62%	94.96%	95.35%	94.66%	96.00%
587,441	519,850	486,301	380,130	422,040
11,367,603	10,879,398	10,564,280	10,982,076	10,227,907
100.83%	99.72%	99.95%	98.05%	100.13%
1,038,013	1,059,341	1,038,348	942,934	751,782
9.21%	9.71%	9.82%	8.42%	7.36%
\$1,890,447	\$1,907,619	\$2,020,832	\$2,042,035	\$1,953,443
2,009,672	1,972,202	2,068,614	2,178,715	2,133,866
106.31%	103.39%	102.36%	106.69%	109.24%
494,919	400,049	427,072	472,279	515,412
26.18%	20.97%	21.13%	23.13%	26.38%

Muskingum County, Ohio
Ratio of Outstanding Debt to Total
Personal Income and Debt Per Capita
Last Ten Years

Governmental Activities

Year	General Obligation Bonds	Special Assessment OWDA	Special Assessment Bonds	Long-Term Contracts Payable	Energy Conservation Loan	Bond Anticipation Notes	Promissory Note	Issue Two Notes	Capital Leases
2009	\$13,514,410	\$252,230	\$507,134	\$9,378,635	\$0	\$492,000	\$560,000	\$0	\$258,220
2008	12,050,810	225,449	555,220	10,459,447	0	2,727,000	403,256	30,713	327,508
2007	13,000,855	187,623	598,306	11,486,515	0	1,925,000	0	114,068	480,546
2006	13,900,903	253,304	641,392	12,826,924	0	1,000,000	0	218,391	491,220
2005	13,900,000	318,985	679,478	13,801,373	243,561	850,000	0	329,202	201,514
2004	14,725,000	384,666	717,564	14,444,899	316,294	953,000	0	437,829	167,563
2003	15,710,000	450,347	750,650	14,783,391	385,169	195,000	0	227,074	64,735
2002	17,775,000	516,028	791,035	11,566,933	450,392	290,000	0	275,625	69,912
2001	15,990,000	581,709	599,000	9,276,552	512,156	3,020,000	0	99,479	22,653
2000	17,380,000	647,390	621,965	4,936,745	570,645	3,090,000	0	96,498	63,362

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements.

(1) See S48 & S49 for personal income and population data

Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	Revenue Bonds	OWDA Loan	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$18,862,008	\$800,000	\$5,456,800	\$8,397,424	\$58,478,861	3.94%	\$691
17,413,024	5,827,000	5,517,100	5,082,065	60,618,592	4.09	717
18,068,740	5,835,000	530,500	3,699,119	55,926,272	3.77	661
18,704,448	5,380,000	543,700	3,404,578	57,364,860	3.87	678
10,931,625	5,380,000	555,800	3,287,184	50,478,722	3.40	597
11,271,934	2,080,000	566,700	3,318,908	49,384,357	3.33	584
11,612,243	0	577,500	2,659,091	47,415,200	3.20	561
2,752,064	0	10,306,500	1,962,055	46,755,544	3.15	553
1,261,000	2,855,000	1,802,200	1,033,720	37,053,469	2.50	438
1,286,035	2,255,000	1,829,500	357,990	33,135,130	2.66	392

Muskingum County, Ohio
Ratio of General Obligation Bonded Debt to Estimated Actual Property Value
and General Obligation Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Property Value	General Obligation Bonded Debt	Ratio of General Obligation Bonded Debt to Estimated Actual	Bonded General Obligation Debt Per Capita
2009	84,585	\$4,283,478,814	\$13,514,410	0.32%	\$159.77
2008	84,585	4,839,069,206	12,050,810	0.25	142.47
2007	84,585	4,773,484,520	13,000,855	0.27	153.70
2006	84,585	4,226,981,331	13,900,903	0.33	164.34
2005	84,585	4,128,590,589	13,900,000	0.34	164.33
2004	84,585	4,023,083,620	14,725,000	0.36	174.09
2003	84,585	3,792,164,472	15,710,000	0.41	185.73
2002	84,585	3,737,033,311	17,775,000	0.47	210.14
2001	84,585	3,762,661,334	15,990,000	0.43	189.04
2000	84,585	3,089,317,849	17,380,000	0.56	205.47

(1) U.S. Census Bureau Fact Finder - 1990 and 2000 Federal Census

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Sewer
Last Ten Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Net Available Revenue:						
Gross Revenues (1)	\$4,062,239	\$2,337,975	\$2,303,169	\$2,213,844	\$2,040,557	\$1,942,637
Less: Operating Expenses (2)	3,604,433	2,550,142	1,341,676	1,508,365	2,846,895	1,868,520
Net Available Revenue	<u>457,806</u>	<u>(212,167)</u>	<u>961,493</u>	<u>705,479</u>	<u>(806,338)</u>	<u>74,117</u>
Debt Service OWDAs Loans:						
Principal	29,039	26,915	24,946	23,123	21,432	19,864
Interest	29,151	15,611	16,960	18,578	20,078	24,198
OWDA Coverage	7.87	(4.99)	22.94	16.92	(19.43)	1.68
Debt Service - Revenue Bonds						
Bonds Principal	60,300	13,400	13,200	12,100	10,900	10,800
Bonds Interest	259,052	24,575	25,185	25,745	26,250	27,025
Revenue Bond Coverage	1.43	(5.59)	25.05	18.64	(21.70)	1.96
Total Debt Service:						
Principal	89,339	40,315	38,146	35,223	32,332	30,664
Interest	288,203	40,186	42,145	44,323	46,328	51,223
Total Coverage	1.21	(2.64)	11.98	8.87	(10.25)	0.91

(1) Includes investment income and other non-operating revenues.

(continued)

(2) Direct operating expenses do not include depreciation and amortization expense.

Source: Muskingum County Auditor

Muskingum County, Ohio
Pledged Revenue Coverage (Continued)
Revenue Debt - Sewer
Last Ten Years

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Net Available Revenue:				
Gross Revenues (1)	\$1,737,106	\$2,262,928	\$1,956,682	\$1,899,048
Less: Operating Expenses (2)	<u>1,626,027</u>	<u>1,829,783</u>	<u>1,375,419</u>	<u>1,633,241</u>
Net Available Revenue	<u><u>111,079</u></u>	<u><u>433,145</u></u>	<u><u>581,263</u></u>	<u><u>265,807</u></u>
Debt Service OWDA Loans:				
Principal	18,412	708,057	82,877	14,661
Interest	25,651	48,559	48,675	29,402
OWDA Coverage	2.52	0.57	4.42	6.03
Debt Service - Revenue Bonds				
Bonds Principal	38,100	28,700	27,300	26,000
Bonds Interest	107,903	64,767	92,215	93,525
Revenue Bond Coverage	0.76	4.63	4.86	2.22
Total Debt Service:				
Bonds Principal	56,512	736,757	110,177	40,661
Bonds Interest	133,554	113,326	140,890	122,927
Total Coverage	0.58	0.51	2.32	1.62

(1) Includes investment income and other non-operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

Muskingum County, Ohio
Pledged Revenue Coverage
Revenue Debt - Water
Last Eight Years (3)

Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Water OWDA Debt Service		Coverage
				Principal	Interest	
2009	\$3,468,170	\$1,917,801	\$1,550,369	\$167,410	\$72,154	6.47
2008	3,362,353	1,647,746	1,714,607	164,579	74,985	7.16
2007	3,196,849	1,552,666	1,644,183	124,307	65,803	8.65
2006	2,928,898	1,554,841	1,374,057	91,772	45,643	10.00
2005	2,815,068	1,781,620	1,033,448	89,688	45,942	7.62
2004	2,487,850	1,527,307	960,543	88,529	47,926	7.04
2003	2,664,215	1,456,771	1,207,444	68,988	37,213	11.37
2002	13,583	1,210	12,373	26,133	14,505	0.30

- (1) Includes investment income and other non-operating revenues.
(2) Direct operating expenses do not include depreciation and amortization expense.
(3) 2002 was the first year that the Water Enterprise Fund had pledged revenue debt.

Source: Muskingum County Auditor

Muskingum County, Ohio
 Legal Debt Margin
 Last Ten Years

	2009	2008	2007	2006
Total Assessed Property Value	\$1,491,878,060	\$1,505,163,370	\$1,512,488,769	\$1,357,321,913
Debt Limit (1)	35,796,952	36,129,084	36,312,219	32,433,048
Total Debt Outstanding:				
General Obligation Bonds Payable	\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500
Notes Payable	1,852,000	8,987,969	7,874,068	6,598,391
Revenue Bonds Payable	5,456,800	5,517,100	530,500	543,700
OWDA Loans Payable from Enterprise Fund Revenues	8,397,424	5,082,065	3,699,119	3,404,578
Special Assessment Debt Payable	767,230	788,949	794,623	903,804
Total Gross Indebtedness	49,638,454	50,452,583	44,616,310	44,739,973
Exemptions:				
General Obligation Bonds Payable - Exempt	24,899,500	23,589,750	24,650,000	25,676,000
Notes Payable - Exempt	800,000	7,318,969	7,049,068	5,598,391
Revenue Bonds Payable	5,456,800	5,517,100	530,500	543,700
OWDA Loans Payable from Enterprise Fund Revenues	8,397,424	5,082,065	3,699,119	3,404,578
Special Assessment Debt Payable	767,230	788,949	794,623	903,804
Amount Available in the Debt Service Fund for General Obligations	503,226	456,761	513,845	484,958
Total Exemptions	40,824,180	42,753,594	37,237,155	36,611,431
Total Net Debt Applicable to Debt Limit	8,814,274	7,698,989	7,379,155	8,128,542
Legal Debt Margin	\$26,982,678	\$28,430,095	\$28,933,064	\$24,304,506
Legal Debt Margin Within Debt Limit	75.38%	78.69%	79.68%	74.94%

(1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Sources: Muskingum County Auditor

2005	2004	2003	2002	2001	2000
<u>\$1,352,436,721</u>	<u>\$1,346,654,995</u>	<u>\$1,327,195,668</u>	<u>\$1,314,971,685</u>	<u>\$1,229,503,955</u>	<u>\$1,028,898,665</u>
<u>32,310,918</u>	<u>32,166,375</u>	<u>31,679,892</u>	<u>31,374,292</u>	<u>29,237,599</u>	<u>24,222,467</u>
\$25,561,000	\$26,762,500	\$28,124,000	\$20,527,064	\$17,220,962	\$18,666,035
6,802,763	3,787,123	807,243	1,016,017	6,486,635	6,012,143
555,800	566,700	577,500	2,206,500	1,802,200	1,829,500
3,287,184	3,318,908	2,659,091	1,962,055	1,033,720	357,990
1,007,985	1,112,166	1,211,347	1,307,063	1,180,709	1,269,355
<u>37,214,732</u>	<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,724,226</u>	<u>28,135,023</u>
18,283,500	18,986,750	19,675,750	7,565,000	16,660,712	14,835,460
6,802,763	3,787,123	807,243	1,016,017	6,486,635	6,012,143
555,800	566,700	577,500	2,206,500	1,802,200	1,829,500
3,287,184	3,318,908	2,659,091	1,962,055	1,033,720	357,990
1,007,985	1,112,166	1,211,347	1,307,063	1,180,709	1,269,355
<u>461,203</u>	<u>660,303</u>	<u>633,330</u>	<u>1,859,951</u>	<u>1,680,783</u>	<u>1,559,264</u>
<u>30,398,435</u>	<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,844,759</u>	<u>25,863,712</u>
<u>6,816,297</u>	<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>	<u>2,271,311</u>
<u>\$25,494,621</u>	<u>\$25,050,928</u>	<u>\$23,864,972</u>	<u>\$20,272,179</u>	<u>\$30,358,132</u>	<u>\$21,951,156</u>
78.90%	77.88%	75.33%	64.61%	103.83%	90.62%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
 Last Ten Years

	2009	2008	2007	2006
Unvoted Debt Limitation (1)	<u>\$14,918,781</u>	<u>\$15,051,634</u>	<u>\$15,124,888</u>	<u>\$13,573,219</u>
Total Debt Outstanding:				
General Obligation Bonds Payable	\$33,165,000	\$30,076,500	\$31,718,000	\$33,289,500
Notes Payable	1,852,000	8,987,969	7,874,068	6,598,391
Revenue Bonds Payable	5,456,800	5,517,100	530,500	543,700
OWDA Loans Payable from Enterprise Fund Revenues	8,397,424	5,082,065	3,699,119	3,404,578
Special Assessment Debt Payable	<u>767,230</u>	<u>788,949</u>	<u>794,623</u>	<u>903,804</u>
Total Gross Indebtedness	<u>49,638,454</u>	<u>50,452,583</u>	<u>44,616,310</u>	<u>44,739,973</u>
Exemptions:				
General Obligation Bonds Payable - Exempt	24,899,500	23,589,750	24,650,000	25,676,000
Notes Payable - Exempt	800,000	7,318,969	7,049,068	5,598,391
Revenue Bonds Payable	5,456,800	5,517,100	530,500	543,700
OWDA Loans Payable from Enterprise Fund Revenues	8,397,424	5,082,065	3,699,119	3,404,578
Bonds Payable from Special Assessments	767,230	788,949	794,623	903,804
Amount Available in the Debt Service Fund for General Obligations	<u>503,226</u>	<u>456,761</u>	<u>513,845</u>	<u>484,958</u>
Total Exemptions	<u>40,824,180</u>	<u>42,753,594</u>	<u>37,237,155</u>	<u>36,611,431</u>
Net Debt Within Unvoted Debt Limitation	<u>8,814,274</u>	<u>7,698,989</u>	<u>7,379,155</u>	<u>8,128,542</u>
Unvoted Legal Debt Margin	<u>\$6,104,507</u>	<u>\$7,352,645</u>	<u>\$7,745,733</u>	<u>\$5,444,677</u>
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	40.92%	48.85%	51.21%	40.11%

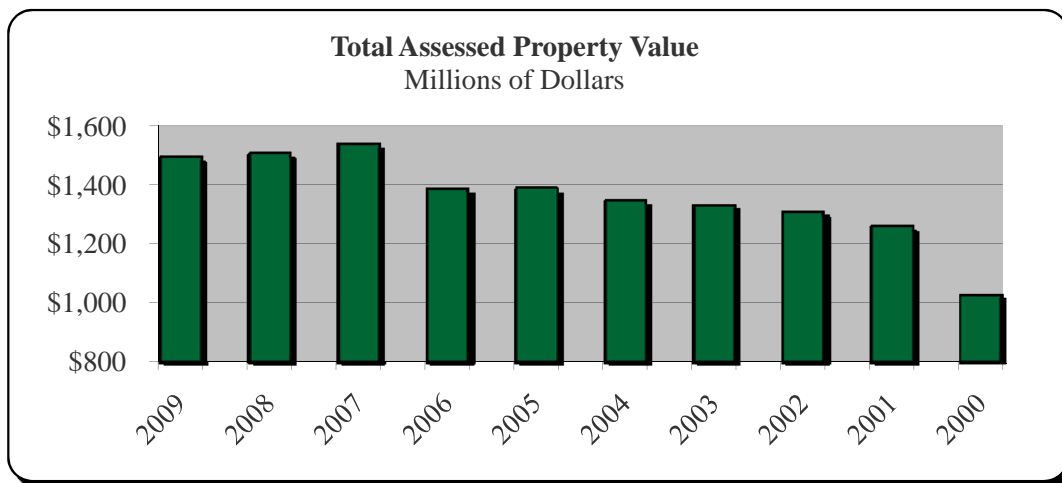
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

2005	2004	2003	2002	2001	2000
<u>\$13,524,367</u>	<u>\$13,466,550</u>	<u>\$13,271,957</u>	<u>\$13,149,717</u>	<u>\$12,295,040</u>	<u>\$10,288,987</u>
\$25,561,000	\$26,762,500	\$28,124,000	\$20,527,064	\$17,020,962	\$17,826,035
6,802,763	3,787,123	807,243	1,016,017	6,486,635	6,012,143
555,800	566,700	577,500	2,206,500	1,802,200	1,829,500
3,287,184	3,318,908	2,659,091	1,962,055	1,033,720	357,990
1,007,985	1,112,166	1,211,347	1,307,063	1,180,709	1,269,355
<u>37,214,732</u>	<u>35,547,397</u>	<u>33,379,181</u>	<u>27,018,699</u>	<u>27,524,226</u>	<u>27,295,023</u>
18,283,500	18,986,750	19,675,750	7,565,000	16,460,712	13,995,460
6,802,763	3,787,123	807,243	1,016,017	6,486,635	6,012,143
555,800	566,700	577,500	2,206,500	1,802,200	1,829,500
3,287,184	3,318,908	2,659,091	1,962,055	1,033,720	357,990
1,007,985	1,112,166	1,211,347	1,307,063	1,180,709	1,269,355
461,203	660,303	633,330	1,859,951	1,680,783	1,559,264
<u>30,398,435</u>	<u>28,431,950</u>	<u>25,564,261</u>	<u>15,916,586</u>	<u>28,644,759</u>	<u>25,023,712</u>
<u>6,816,297</u>	<u>7,115,447</u>	<u>7,814,920</u>	<u>11,102,113</u>	<u>(1,120,533)</u>	<u>2,271,311</u>
<u>\$6,708,070</u>	<u>\$6,351,103</u>	<u>\$5,457,037</u>	<u>\$2,047,604</u>	<u>\$13,415,573</u>	<u>\$8,017,676</u>
49.60%	47.16%	41.12%	15.57%	109.11%	77.92%

Muskingum County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (3)	Personal Income Per Capita (6)	Median Household Income (1)	Median Age (1)
2009	84,585	\$1,483,028,805	\$17,533	\$35,185	36.5
2008	84,585	1,483,028,805	17,533	35,185	36.5
2007	84,585	1,483,028,805	17,533	35,185	36.5
2006	84,585	1,483,028,805	17,533	35,185	36.5
2005	84,585	1,483,028,805	17,533	35,185	36.5
2004	84,585	1,483,028,805	17,533	35,185	36.5
2003	84,585	1,483,028,805	17,533	35,185	36.5
2002	84,585	1,483,028,805	17,533	35,185	36.5
2001	84,585	1,483,028,805	17,533	35,185	36.5
2000	84,585	1,483,028,805	17,533	35,185	36.5

- (1) Source: U.S. Census Bureau Fact Finder - 1990 and 2000 Federal Census
- (2) Source: State Board of Education, Muskingum County Board of Education and individual school districts.
- (3) Source: Zanesville-Muskingum County Chamber of Commerce
- (4) Source: Ohio Bureau of Employment Services
- (5) Source: Muskingum County Auditor
- (6) Computation of per capita personal income multiplied by population



Educational Attainment: Bachelor's Degree or Higher (1)	School Enrollment (2)	Muskingum County Unemployment Rate (4)	Total Assessed Property Value (5)
12.6%	17,225	12.5%	\$1,491,878,060
12.6	17,058	8.6	1,505,163,370
12.6	16,104	7.7	1,538,649,100
12.6	16,354	7.1	1,385,392,665
12.6	15,914	8.2	1,387,052,970
12.6	15,682	8.3	1,344,754,465
12.6	15,635	7.4	1,330,110,258
12.6	15,601	6.7	1,308,306,105
12.6	15,529	5.7	1,257,091,605
12.6	16,194	5.2	1,025,647,225

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Muskingum County, Ohio
Principal Employers
2009 and 2000

2009

Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	3,000	8.69%
Longaberger Inc.	Hand-woven baskets and wood products	1,400	4.05%
Zandex Inc.	Health Services	1,050	3.04%
Muskingum County	Government	980	2.84%
Dollar General Corp.	General Merchandise Warehouse and Distribution Center	653	1.89%
Auto Zone, Inc.	Auto Parts Warehouse and Distribution Center	497	1.44%
Avon Products, Inc.	Beauty Care Products Warehouse and Distribution Center	450	1.30%
New Bakery of Ohio	Bun Manufacturer and Delivery	356	1.03%
Owens Illinois, Inc.	Glass Containers and Jars	340	0.98%
City of Zanesville	Government	322	0.93%
Total		<u>9,048</u>	<u>26.19%</u>
Total Employment within the County		<u>34,537</u>	

2000

Employer	Nature of Business	Employees	Percentage of Total County Employment
Longaberger Inc.	Hand-woven baskets and wood products	6,560	15.40%
Genesis Health Care	Hospital - Health Services	2,529	5.94%
Zandex Inc.	Health Services	1,100	2.58%
Muskingum County	Government	1,021	2.40%
Lear Corp.	Electrical parts for engines/ wire assemblies	698	1.64%
Zanesville City School District	Education	629	1.48%
Auto Zone, Inc.	Auto Parts Warehouse and Distribution Center	530	1.24%
Owens-Brockway Glass Container	Glass Containers and Jars	378	0.89%
City of Zanesville	Government	334	0.78%
AK Steel	Steel Manufacturing	314	0.74%
Total		<u>14,093</u>	<u>33.09%</u>
Total Employment within the County		<u>42,600</u>	

Source: Zanesville - Muskingum County Chamber of Commerce and Individual Employers
Source: Bureau of Labor Statistics

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity
 Last Ten Years

Program/Activity	2009	2008	2007	2006
General Government - Legislative and Executive				
Commissioners	15.00	18.00	17.00	16.00
Auditor	11.00	12.00	13.00	14.00
Treasurer	3.00	3.00	3.00	1.00
Treasurer - Dretac	2.00	2.00	2.00	4.00
Prosecuting Attorney	19.00	18.00	19.00	19.00
Prosecutor - Dretac	0.00	0.00	1.00	1.00
Records	2.00	1.00	2.00	2.00
Board of Elections	19.00	24.00	17.00	15.00
Recorder	6.00	6.00	6.00	6.00
Data Processing	1.00	0.00	1.00	1.00
Maintenance	22.00	23.00	23.00	24.00
Fleet Garage	3.00	3.00	3.00	4.00
Information Services	4.00	4.00	4.00	4.00
Title	5.00	5.00	5.00	5.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	7.00	7.00	6.00	5.00
Lorena	0.00	0.00	0.00	0.00
General Government - Judicial				
Common Pleas Court	11.00	9.00	10.00	10.00
Jury Commission - Common Pleas	1.00	1.00	1.00	1.00
County Court	9.00	9.00	8.00	8.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	66.00	68.00	70.00	68.00
Municipal Court	4.00	4.00	4.00	4.00
Clerk of Courts	12.00	12.00	12.00	11.00
Domestic Relations Court	11.00	11.00	10.00	11.00
Special Projects - County Court	0.00	0.00	0.00	0.00
Public Safety				
Sheriff	108.00	110.00	110.00	115.00
Disaster Services	3.00	3.00	3.00	1.00
Coroner	3.00	4.00	3.00	3.00
Community Corrections	5.00	5.00	5.00	5.00
House Arrest - County Court	3.00	3.00	3.00	3.00
Youth Services - Juvenile Court	6.00	5.00	4.00	3.00
Youth and Community Partners - Juvenile Court	0.00	0.00	0.00	2.00
D.A.R.E. - Sheriff	0.00	1.00	1.00	1.00
COPS School Grant - Sheriff	0.00	0.00	0.00	0.00
Sheriff Levy Fund	6.00	8.00	7.00	8.00
Sheriff Co. Agency	5.00	4.00	5.00	5.00
9-1-1 Sheriff	2.00	0.00	0.00	0.00
Victim Witness - Prosecutor	1.00	1.00	1.00	1.00
Public Works				
Engineer	60.00	60.00	57.00	53.00
Tech Support	0.00	0.00	0.00	0.00
Building Department	7.00	10.00	9.00	9.00
Recycling	3.00	3.00	3.00	3.00
CDBG Formula Grant	0.00	0.00	0.00	0.00
CHIP I Grant	0.00	1.00	1.00	1.00
Neighborhood Stabilizer Program	1.00	0.00	0.00	0.00

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

2005	2004	2003	2002	2001	2000
14.00	18.00	15.00	17.00	17.00	17.00
13.00	16.00	16.00	17.00	15.00	14.00
1.00	5.00	4.00	4.00	5.00	5.00
4.00	1.00	2.00	1.00	1.00	1.00
20.00	18.00	18.00	17.00	16.00	16.00
1.00	1.00	1.00	1.00	1.00	0.00
2.00	2.00	2.00	1.00	1.00	0.00
14.00	13.00	12.00	11.00	12.00	12.00
6.00	6.00	6.00	6.00	6.00	5.00
1.00	1.00	1.00	2.00	1.00	1.00
24.00	26.00	25.00	28.00	31.00	27.00
4.00	3.00	3.00	0.00	0.00	0.00
3.00	3.00	3.00	3.00	3.00	0.00
5.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	1.00	0.00	0.00	0.00
5.00	3.00	3.00	4.00	4.00	2.00
1.00	1.00	1.00	1.00	1.00	0.00
9.00	10.00	12.00	20.00	18.00	15.00
1.00	1.00	1.00	2.00	1.00	1.00
9.00	8.00	7.00	8.00	8.00	8.00
6.00	6.00	6.00	6.00	6.00	6.00
68.00	72.00	78.00	76.00	76.00	66.00
4.00	4.00	3.00	3.00	3.00	3.00
10.00	10.00	10.00	9.00	8.00	9.00
12.00	13.00	12.00	4.00	4.00	0.00
0.00	1.00	0.00	0.00	0.00	0.00
107.00	113.00	117.00	109.00	106.00	107.00
2.00	3.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00	6.00
2.00	2.00	2.00	1.00	2.00	1.00
3.00	3.00	3.00	3.00	3.00	4.00
2.00	2.00	0.00	0.00	0.00	0.00
1.00	1.00	2.00	1.00	1.00	1.00
4.00	4.00	2.00	2.00	2.00	2.00
8.00	9.00	7.00	6.00	8.00	7.00
3.00	3.00	3.00	3.00	5.00	3.00
0.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	1.00	1.00	1.00	0.00
54.00	52.00	47.00	45.00	41.00	45.00
0.00	2.00	2.00	2.00	2.00	2.00
9.00	7.00	5.00	5.00	5.00	3.00
4.00	5.00	5.00	5.00	4.00	2.00
0.00	0.00	0.00	0.00	0.00	2.00
1.00	2.00	1.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00

(continued)

Muskingum County, Ohio
 Full-Time Equivalent County Government Employees by Program/Activity (Continued)
 Last Ten Years

Program/Activity	2009	2008	2007	2006
Health				
Humane	0.00	0.00	1.00	1.00
Dog and Kennel	3.00	4.00	4.00	4.00
T.B. Clinic	9.00	9.00	9.00	6.00
Human Services				
Developmental Disabilities	120.00	117.00	118.00	120.00
Public Assistance	104.00	109.00	111.00	111.00
Children Services	74.00	76.00	79.00	77.00
Child Support Enforcement Agency	45.00	49.00	49.00	53.00
Veteran Services	8.00	9.00	9.00	9.00
County Home	103.00	94.00	86.00	89.00
Center for Seniors	29.00	29.00	27.00	30.00
Special Ed - Starlight	4.00	8.00	7.00	7.00
Early Childhood - Starlight	0.00	0.00	2.00	2.00
Enterprise Funds				
Sewer	12.00	11.00	9.00	10.00
Water	14.00	13.00	13.00	9.00
Totals:	<u>980.00</u>	<u>995.00</u>	<u>982.00</u>	<u>984.00</u>

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year end.

Source: Muskingum County Auditor

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
1.00	1.00	1.00	1.00	1.00	1.00
4.00	5.00	4.00	3.00	3.00	4.00
7.00	7.00	8.00	8.00	7.00	7.00
125.00	127.00	119.00	119.00	119.00	113.00
113.00	113.00	115.00	119.00	121.00	124.00
91.00	94.00	92.00	94.00	86.00	76.00
54.00	54.00	57.00	58.00	58.00	55.00
9.00	9.00	8.00	8.00	5.00	9.00
90.00	88.00	74.00	69.00	83.00	55.00
28.00	33.00	34.00	38.00	50.00	53.00
3.00	3.00	3.00	3.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
10.00	11.00	9.00	11.00	12.00	9.00
<u>11.00</u>	<u>12.00</u>	<u>11.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>996.00</u>	<u>1,025.00</u>	<u>992.00</u>	<u>973.00</u>	<u>984.00</u>	<u>915.00</u>

Muskingum County, Ohio
 Operating Indicators by Program/Activity
 Last Eight Years (2)

	2009	2008	2007	2006	2005
General Government - Legislative and Executive					
Commissioners					
Number of Resolutions Passed	1,846	1,784	1,857	1,876	1,910
Number of Meetings	95	94	95	97	99
Auditor					
Number of Budgetary Checks Issued	32,938	35,688	34,925	36,102	39,406
Number of Personal Property Returns	70	799	1,028	2,003	2,069
Number of Exempt Conveyances	1,478	1,287	1,572	1,579	1,481
Number of Non-Exempt Conveyances	1,737	1,634	2,089	2,058	2,082
Number of Real Estate Transfers	2,708	2,921	3,661	3,637	3,563
Number of Parcels Billed	71,427	66,593	65,846	65,501	64,447
Prosecutor					
Number of Criminal Cases	283	326	331	344	378
Board of Elections					
Registered Voters	53,357	54,458	50,525	51,914	50,274
Registered Voters Last General Election	53,231	54,458	50,525	51,914	50,274
Percentage of Registered Voters that Voted	47.14%	72.80%	40.29%	56.80%	42.80%
Recorder					
Number of Deeds Recorded	3,507	3,769	4,084	4,514	4,359
Number of Mortgages Recorded	3,925	4,058	5,014	5,685	6,218
Number of Military Discharges Recorded	16	10	9	24	36
Number of Documents Recorded	13,797	13,883	16,229	17,880	18,523
Building Department					
Number of Building Permits	762	715	768	1,045	942
Approximate Cost of Construction	\$63,528,634	\$97,166,611	\$75,377,609	\$87,839,919	\$67,054,277
General Government - Judicial					
Probate Court					
Number of Marriage Licenses Issued	595	595	629	597	628
Number of Civil Cases Filed	12	7	8	23	12
Number of Estates Filed	419	397	417	415	437
Number of Guardianships Filed	72	74	72	74	67
Juvenile Court					
Number of Delinquent Cases	771	849	978	826	880
Number of Unruly Cases	123	174	189	236	274
Number of Traffic Cases	482	531	504	527	570
Number of Abuse, Dependency, or Neglect Cases	134	125	204	148	164
Number of Paternity Cases (1)	0	0	0	0	0
Number of Custody Cases (1)	24	16	21	1	4
Number of Adult Cases Only	1	1	6	3	6
Number of Other (Court Contempt, etc.) Cases	396	388	323	40	198

Source: Muskingum County Departments

(1) In 2002, domestic relations court was created and the majority of paternity, support, and custody matters were no longer brought before the juvenile court.

(2) Information prior to 2002 not available.

n/a - Information unavailable

2004	2003	2002
2,452	2,829	2,300
95	98	100
38,298	37,996	38,067
2,102	3,986	3,963
1,506	1,681	1,456
2,215	2,186	2,074
3,721	3,867	3,530
67,409	66,157	64,966
358	410	331
51,552	46,185	48,175
51,552	46,185	48,175
76.75%	48.37%	48.86%
4,702	4,605	4,314
6,781	8,680	n/a
28	39	n/a
19,313	24,110	21,210
808	786	n/a
\$82,394,181	n/a	n/a
668	679	690
18	4	16
447	456	462
87	72	97
870	773	799
311	229	246
548	705	851
140	138	145
0	0	37
37	32	190
5	5	6
287	253	253

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Eight Years (2)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Government - Judicial					
Municipal Court					
Number of Civil Cases and Small Cases Filed	1,479	1,753	1,866	1,666	1,437
Number of Criminal Cases Filed	1,723	1,701	1,855	1,880	1,875
Domestic Relations Court					
Number of Divorces/ Dissolution Cases Filed	424	469	395	429	495
Clerk of Courts					
Number of Civil Cases Filed	879	1,033	984	843	722
Number of Criminal Cases Filed	275	356	332	405	402
Number of Domestic Relation Cases Filed	1,171	1,295	1,072	900	911
Number of Appeal Cases Filed	57	71	81	91	60
Public Safety					
Sheriff					
Average Daily Jail Census	164	178	186	216	219
Number of Prisoners Booked	2,303	2,462	2,801	3,138	3,047
Number of Prisoners Released	2,320	2,486	2,824	3,416	3,412
Number of Citations Issued	1,007	1,033	1,871	1,947	1,809
Number of Court Security Hours	2,080	2,080	8,320	2,101	2,090
Coroner					
Number of Autopsies Performed	42	57	41	41	40
Probation					
Number of House Arrest Individuals	9	15	25	38	45
Public Works					
Engineer					
Miles of Roads Resurfaced	23	23	19	14	18
Number of Bridges Replaced/ Improved	2	7	3	11	14
Number of Culverts Built/ Replaced/ Improved	113	164	102	63	66
Community Development					
Rehabilitation Assistance	80,813	144,287	105,839	101,271	33,032
Home Repair Assistance	2,788	72,196	54,350	30,614	45,386
Acquisition and Rehab Assistance	8,973	96,792	30,607	55,780	73,604
Homeless Prevention Assistance	1,911	6,089	8,000	n/a	n/a
Human Services					
Developmental Disabilities					
Number of Students Enrolled in Early Intervention	113	143	153	82	86
Number of Students Enrolled in Preschool	60	88	88	38	50
Number of Students Enrolled in School Age	38	40	43	49	44
Number Served by Workshop	119	238	210	173	165
Public Assistance					
Average Client Count - Food Stamps	17,984	14,209	13,908	20,310	19,518
Medicaid Caseload	19,404	18,924	10,821	n/a	22,952
Average Client Count - Day Care	688	475	507	494	446
Child Support Enforcement Agency					
Open Child Support Cases	9,802	10,081	9,548	8,682	8,426
Percentage of Child Support Collected	68.30%	69.00%	70.16%	71.92%	70.77%

Source: Muskingum County Departments

<u>2004</u>	<u>2003</u>	<u>2002</u>
1,508	1,604	1,512
2,123	1,998	2,271
451	450	471
778	718	681
410	454	383
851	811	663
58	57	58
203	199	197
3,000	2,908	2,501
3,102	2,870	2,481
1,727	1,651	1,217
2,178	2,104	2,098
53	40	32
38	57	34
23	32	34
19	20	15
107	68	57
151,218	162,686	n/a
100,000	0	n/a
24,296	108,347	n/a
n/a	n/a	n/a
98	86	81
42	44	40
50	46	50
174	161	159
18,175	16,740	15,545
21,487	19,751	18,884
470	573	622
8,409	8,417	8,234
71.44%	70.73%	69.44%

(continued)

Muskingum County, Ohio
 Operating Indicators by Program/Activity (Continued)
 Last Eight Years (2)

	2009	2008	2007	2006	2005
Human Services					
Veterans Services					
Number of Clients Served	1,195	1,214	0	1,131	1,321
Amount of Benefits Paid	\$207,386	\$204,002	\$0	\$188,946	\$195,483
Number of Clients Transported	708	719	0	527	534
County Home					
Number of Residents	73	68	66	62	66
Number of Registered Nurses	6	3	3	5	5
Number of Aides	36	37	32	34	34
Avondale Youth Center					
Number of Kids Housed	53	67	70	61	69
Health					
Dog and Kennel					
Number of Dog Tags Issued	10,650	12,256	10,494	10,630	9,907
Number of Kennel Tags Issued	762	1,041	1,190	1,167	1,057
Number of Dogs Confiscated	895	1,135	1,158	1,276	1,191
T.B. Clinic					
Number of Individuals Treated for TB	8	0	2	0	1
Enterprise Funds					
Sewer					
Average Daily Sewage Treated (millions gallons per day)	1.835	1.509	1.381	1.889	2.256
Customer Accounts	6,303	4,367	4,341	6,096	5,990
Water					
Average Daily Water Treated (millions gallons per day)	0.982	1.387	1.151	1.103	1.112
Customer Accounts	7,575	7,448	3,694	7,345	7,162

Source: Muskingum County Departments

<u>2004</u>	<u>2003</u>	<u>2002</u>
1,272	1,541	n/a
\$160,983	\$202,781	n/a
467	447	n/a
68	74	n/a
5	5	n/a
38	35	n/a
70	79	66
10,739	9,114	8,621
902	1,040	1,093
1,371	n/a	n/a
1	n/a	n/a
1,832	1,664	1,439
5,889	5,753	5,691
0.998	1.009	1.105
7,082	6,483	5,879

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity
 Last Eight Years (1)

	2009	2008	2007	2006	2005
<u>General Government - Legislative and Executive</u>					
Commissioners					
Courthouse - (square feet)	8,479	8,479	8,479	8,479	8,479
Commissioners Administrative Offices - (square feet)	50,500	50,500	50,500	0	0
Commissioners Administrative Offices - (square feet)	0	0	8,177	8,177	8,177
Underwood Building - (square feet)	10,924	10,924	0	0	0
Auditor					
Courthouse - (square feet)	11,374	11,374	11,374	11,374	11,374
Recorder					
Courthouse - (square feet)	3,314	3,314	3,314	3,314	3,314
Title Office					
Courthouse - (square feet)	0	0	0	0	0
Treasurer					
Courthouse - (square feet)	3,066	3,066	3,066	3,066	3,066
Maintenance					
Courthouse - (square feet)	10,156	10,156	10,156	10,156	10,156
Fleet Garage - (square feet)	2,600	2,600	2,600	2,600	2,600
Prosecutor					
Law Administration Building - (square feet)	13,450	13,450	13,450	13,450	13,450
Building Department					
Records and Courts Facility - (square feet)	6,112	6,112	6,112	6,112	6,112
Information Services					
Records and Courts Facility - (square feet)	1,753	1,753	1,753	1,753	1,753
Records Commission					
Records and Courts Facility - (square feet)	8,634	8,634	8,634	8,634	8,634
Title Office					
Records and Courts Facility - (square feet)	4,585	4,585	4,585	4,585	4,585
Board of Elections					
County Agencies Building - (square feet)	3,880	3,880	3,880	3,880	3,880
<u>General Government - Judicial</u>					
Clerk of Courts					
Courthouse - (square feet)	5,903	5,903	5,903	5,903	5,903
Common Pleas Court					
Courthouse - (square feet)	11,158	11,158	11,158	11,158	11,158
Probate Court					
Courthouse - (square feet)	3,904	3,904	3,904	3,904	3,904
County Court					
Law Administration Building (square feet)	6,735	6,735	6,735	6,735	6,735
Domestic Relations Court					
Records and Courts Facility - (square feet)	14,927	14,927	14,927	14,927	14,927
Municipal Court					
Records and Courts Facility - (square feet)	5,430	5,430	5,430	5,430	0
Juvenile Court					
Juvenile Detention Center - (square feet)	16,164	16,164	16,164	16,164	16,164

Source: Muskingum County Departments
 (1) Information prior to 2002 not available.

<u>2004</u>	<u>2003</u>	<u>2002</u>
8,479	8,479	8,479
0	0	0
8,177	8,177	8,177
0	0	0
11,374	11,374	11,374
3,314	3,314	3,314
0	0	1,527
3,066	3,066	3,066
10,156	10,156	10,156
2,600	2,600	2,600
13,450	13,450	13,450
6,112	6,112	0
1,753	1,753	0
8,634	8,634	0
4,585	4,585	0
3,880	3,880	3,880
5,903	5,903	5,903
11,158	11,158	11,158
3,904	3,904	3,904
6,735	6,735	6,735
14,927	14,927	0
0	0	0
16,164	16,164	16,164

(continued)

Muskingum County, Ohio
 Capital Asset Statistics by Program/Activity (Continued)
 Last Eight Years (1)

	2009	2008	2007	2006	2005
<u>Public Safety</u>					
Sheriff					
Courthouse - (square feet)	371	371	371	371	371
Jail - (square feet)	44,601	44,601	44,601	44,601	44,601
Records and Courts Facility - (square feet)	804	804	804	804	804
County Agencies Building - (square feet)	1,704	1,704	1,704	1,704	1,704
Child Support Enforcement Agency - (square feet)	588	588	588	588	588
Juvenile Detention Center - (square feet)	34,529	34,529	34,529	34,529	34,529
Work Release Facility - (square feet)	10,800	10,800	10,800	10,800	10,800
Garages - (square feet)	5,978	5,978	5,978	5,978	5,978
Old Roseville Prison - (square feet)	0	0	0	45,850	45,850
Sub Station - (square feet)	0	0	0	0	625
Disaster Services					
Administrative Office - (square feet)	2,440	2,440	2,440	2,440	2,440
<u>Public Works</u>					
Engineer					
Courthouse - (square feet)	1,127	1,127	1,127	1,127	1,127
Highway Department - (square feet)	4,180	4,180	4,180	4,180	4,180
Frazeyburg Outpost - (square feet)	1,250	1,250	1,250	1,250	1,250
Administrative Office - (square feet)	2,800	2,800	2,800	2,800	2,800
Highway Garages - (square feet)	19,294	19,294	19,294	19,294	19,294
Bridge Department Garage - (square feet)	3,840	3,840	3,840	3,840	3,840
County Road Miles	530	530	530	529	518
Township Road Miles	702	701	701	715	687
State Route Miles	271	266	266	266	240
<u>Human Services</u>					
Developmental Disabilities					
Starlight Industries - (square feet)	12,000	12,000	12,000	12,000	12,000
Starlight Industries Workshop - (square feet)	15,960	15,960	15,960	15,960	15,960
Starlight School - (square feet)	31,450	31,450	31,450	31,450	31,450
Starlight Administration Offices - (square feet)	9,444	9,444	9,444	9,444	9,444
Starlight Bus Garage - (square feet)	5,400	5,400	5,400	5,400	5,400
Children Services					
County Agencies Building - (square feet)	18,301	18,301	18,301	18,301	18,301
Children Services Administrative Offices - (square feet)	0	0	0	28,600	28,600
Child Support Enforcement Agency					
CSEA Administrative Offices - (square feet)	31,204	31,204	31,204	31,204	31,204
Youth Services					
Juvenile Detention Center - (square feet)	3,675	3,675	3,675	3,675	3,675
Public Assistance					
Job and Family Services Administrative Offices - (square feet)	10,858	10,858	10,858	10,858	10,858
Job and Family Services Administrative Offices - (square feet)	0	0	0	21,900	21,900
Welfare Administrative Offices - (square feet)	1,194	1,194	1,194	1,194	1,194
<u>Health</u>					
Dog and Kennel					
Dog Pound - (square feet)	2,670	2,670	2,670	2,670	2,670
<u>Enterprise Funds</u>					
Sewer Department					
Sanitary Engineer Office - (square feet)	6,624	6,624	6,624	6,624	6,624
Sewer Lines Laid - (in feet)	24,607	5,547	22,417	35,264	4,411
Water Department					
Water Department Office - (square feet)	2,240	2,240	2,240	2,240	2,240
Water Lines Laid - (in feet)	13,350	54,163	58,361	51,660	50,121

Source: Muskingum County Departments

<u>2004</u>	<u>2003</u>	<u>2002</u>
371	371	371
44,601	44,601	44,601
804	804	804
1,704	1,704	1,704
588	588	588
34,529	34,529	34,529
10,800	0	0
5,978	5,978	5,978
45,850	45,850	45,850
625	625	625
2,440	2,440	2,440
1,127	1,127	1,127
4,180	4,180	4,180
1,250	1,250	1,250
2,800	2,800	2,800
19,294	19,294	19,294
3,840	3,840	3,840
518	518	518
687	687	687
240	240	240
12,000	12,000	12,000
15,960	15,960	15,960
31,450	31,450	31,450
9,444	9,444	9,444
5,400	5,400	5,400
18,301	18,301	18,301
28,600	0	0
31,204	31,204	31,204
3,675	3,675	3,675
10,858	10,858	10,858
21,900	0	0
1,194	1,194	1,194
2,670	2,670	2,670
6,624	6,624	6,624
920	3,925	6,096
2,240	2,240	2,240
150,884	117,729	0

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Muskingum County Offices
Zanesville, Ohio 43701 – (740) 455-7109