



**MUSKINGUM COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

---

**STATE OF OHIO**



MUSKINGUM COUNTY

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**MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
DECEMBER 31, 2000**

<b>FEDERAL GRANTOR/ Pass-Through Grantor/ Program Title</b>	<b>Pass Through Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Noncash Receipts</b>	<b>Disbursements</b>	<b>Noncash Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<i>Passed Through Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
Food Distribution Program	N/A	10.550	\$	\$7,720	\$	\$7,876
School Breakfast Program	N/A	10.553	14,628		14,628	
National School Lunch Program	N/A	10.555	<u>24,051</u>		<u>24,051</u>	
Total Nutrition Cluster			38,679	7,720	38,679	7,876
<i>Direct Programs:</i>						
Water and Waste Disposal Systems for Rural Communities	N/A	10.760	<u>80,000</u>		<u>64,291</u>	
Total U. S. Department of Agriculture			<u>118,679</u>	<u>7,720</u>	<u>102,970</u>	<u>7,876</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<i>Passed Through Ohio Department of Development:</i>						
Community Development Block Grant	B-E-99-055-1	14.228	400,000		400,000	
	B-F-99-055-1	14.228	33,000		6,079	
	B-F-98-055-1	14.228	50,500		127,666	
	B-F-97-055-1	14.228	68,500		57,500	
	B-F-95-055-1	14.228			23,743	
	B-W-94-055-1	14.228	<u>12,500</u>			
Total Community Development Block Grant			<u>564,500</u>		<u>614,988</u>	
Total U.S. Department of Housing and Urban Development			<u>564,500</u>		<u>614,988</u>	

**MUSKINGUM COUNTY**

**SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>FEDERAL GRANTOR</b> Pass-Through Grantor Program Title	Pass Through Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<b>U.S. DEPARTMENT OF JUSTICE</b>						
<i>Passed Through Ohio Department of Rehabilitation and Correction:</i>						
Violence Against Women Formula Grants	98WF- VA7- 8418	16.588	15,854		15,854	
Local Law Enforcement Block Grants Program	LBVX51 12	16.592	21,409		21,409	
State Criminal Alien Assistance Program	1999AP VX0712	16.606	3,790		3,790	
Bulletproof Vest Assistance Program	N/A	16.607	10,136		10,136	
COPS in School	1999SH WX0064	16.710	<u>40,000</u>		<u>62,749</u>	
Total U.S. Department of Justice			<u>91,189</u>		<u>113,938</u>	
<b>U.S. DEPARTMENT OF LABOR</b>						
<i>Passed Through Ohio Department of Job and Family Services and Ohio Valley Employment Resource:</i>						
Central Ohio Coal	C-99-31- 01-00	17.246	5,582		11,293	
<i>Passed Through Ohio Department of Job and Family Services:</i>						
Workforce Investment Act:						
Administrative Allocation		17.255	16,755		35,680	
Youth Allocation		17.255	138,262		1,096	
Adult Allocation		17.255	134,160		26,684	
Dislocated Worker Allocation		17.255	<u>62,671</u>		<u>32,461</u>	
Total - Workforce Investment Act			<u>351,848</u>		<u>95,921</u>	
Total U.S. Department of Labor			<u>357,430</u>		<u>107,214</u>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>						
<i>Passed Through Ohio Department of Transportation:</i>						
Highway Planning and Construction	16166	20.205	<u>365,933</u>		<u>365,933</u>	
Total U.S. Department of Transportation			<u>365,933</u>		<u>365,933</u>	

MUSKINGUM COUNTY

SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2000  
 (Continued)

FEDERAL GRANTOR Pass-Through Grantor Program Title	Pass Through Number	Federal CFDA Number	Receipts	Noncash Receipts	Disbursements	Noncash Disbursements
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed Through Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education - Grants to States	6B-SF-00P	84.027	34,431		34,431	
	6B-SF-01P	84.027	<u>14,590</u>		<u>14,590</u>	
Total Special Education - Grants to States			49,021		49,021	
Special Education - Preschool Grants	PG-S1-01P	84.173	14,881		14,881	
Indicators of Success	PG-SC-01P	84.173A	<u>4,022</u>		<u>1,643</u>	
Total Special Education - Preschool Grants			<u>18,903</u>		<u>16,524</u>	
Total Special Education Cluster			67,924		65,545	
Innovative Education Program Strategies	C2-S1-00	84.298	704		704	
	C2-S1-01	84.298	<u>535</u>		<u>535</u>	
Total Innovative Education Program Strategies			<u>1,239</u>		<u>1,239</u>	
Total U. S. Department of Education			<u>69,163</u>		<u>66,784</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Social Services Block Grant	N/A	93.667	76,508		76,508	
Medical Assistance Program	N/A	93.778	<u>409,099</u>		<u>409,099</u>	
Total U.S. Department of Health and Human Services			<u>485,607</u>		<u>485,607</u>	
<b>Total Federal Awards Receipts and Expenditures</b>			<b><u>\$2,052,501</u></b>	<b><u>\$7,720</u></b>	<b><u>\$1,857,434</u></b>	<b><u>\$7,876</u></b>

**MUSKINGUM COUNTY**

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

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) is a summary of the activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from th U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Monies are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2000, the County had no significant food commodities in inventory.





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

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

We have audited the financial statements of Muskingum County, Ohio (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of Muskingum County in a separate letter dated June 21, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying Schedule of Findings as item 2000-61060-001.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Muskingum County in a separate letter dated June 21, 2001.

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

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

**Jim Petro**  
Auditor of State

June 21, 2001



STATE OF OHIO  
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Muskingum County  
401 Main Street  
Zanesville, Ohio 43701-3519

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Muskingum County, Ohio (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. We noted an instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 21, 2001.

**Internal Control Over Compliance**

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

Muskingum County  
Report of Independent Accountants on Compliance With Requirements  
Applicable to Each Major Federal Program and Internal Control Over  
Compliance in Accordance With OMB Circular A-133

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2001.

**Schedule of Federal Awards Receipts and Expenditures**

We have audited the general purpose financial statements of Muskingum County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Awards Receipts and Expenditures is presented for purpose of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as whole.

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

**Jim Petro**  
Auditor of State

June 21, 2001

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>Yes</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<b>Community Development Block Grant Program - CFDA #14.228 Highway Planning and Construction Program - CFDA #20.205 Medical Assistance Program - CDFA #93.778</b>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	<b>Type A: &gt; \$ 300,000 Type B: all others</b>
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>No</b>

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**(Continued)**

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

**Reportable Condition - Fixed Assets**

The County maintained several separate accounting systems for its fixed assets. The accounting systems maintained and the corresponding weaknesses we noted are as follows:

- 1. Land, buildings, and related improvements** were accounted for on manually prepared listings. Posting additions and deletions to the listings was a cumbersome process and when additions and deletions were to be posted for 2000, the listings from several recent years could not be located by County personnel. As a result, there was not a complete listing of land, buildings, and related improvements for the County.

We recommend County personnel search for the listings and, if they cannot be located, then a listing should be reconstructed. We also recommend the land, buildings, and related improvements data be entered into the County's computerized Central Fixed Asset Accounting System that it currently maintains for vehicles and equipment. This would enable the County to update its fixed assets in an efficient manner. By performing periodic back up procedures and storing back up files off site in a secure location, the County will help assure fixed asset data is not lost in the future.

- 2. Sewer system fixed assets** were maintained in electronic format by Sanitary Engineer personnel and there were no formal procedures followed by the Sanitary Engineer's Department to assure additions and deletions were posted. Our review indicated there were a number of sewer plants which had been disposed of but were still reported as fixed assets. As a result, it was necessary to restate enterprise fixed assets. Our review also indicated that line construction was accounted for on manually prepared listings separate from engineering costs and other related expenses.

We recommend the sewer system fixed assets be recorded on the Central Fixed Asset Accounting System which is currently being used to account for equipment and vehicles.

- 3. Vehicles and equipment** were input into a new Central Fixed Asset Accounting System during 2000 after the County's previous fixed asset accounting system experienced system failures and was found to be unreliable. Our testing of the equipment on the new system indicated that certain items had been disposed of, and deletion forms had been completed to remove the assets from the listing, yet the assets were still listed. We also noted certain equipment that had inventory tags on it, but were not included on the fixed asset listings. When Departments were sent listings of their assets for annual updating, these items were not included for confirmation. These inconsistencies may have resulted from errors during the reconstruction of the fixed asset system after it had failed.

We recommend County personnel periodically perform fixed asset observations on County Departments other than the departments from which they work to gain assurances that all fixed assets are accounted for. At least two personnel should be involved in this observation and certifications should be signed to document the observations. In addition to observing that items on the fixed asset report exist, the observers should perform procedures to ascertain whether items exist that are not on the fixed asset list.

**MUSKINGUM COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**(Continued)**

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

**Reportable Condition - Fixed Assets (Continued)**

**3. Vehicles and Equipment (Continued)**

Our review of the annual County auction information for identification of deleted fixed assets indicated instances in which certain vehicles and much of the equipment sold was not specifically identified and tag numbers were not listed. When equipment or vehicles with a value of over one thousand dollars are sold at the annual County auction, the listing of those items should include a detailed description of the item and the corresponding tag number.

In order to ascertain that vehicles listed on the fixed asset report were accurate, County personnel reconciled the fixed asset vehicle report with the report maintained by the Transportation and Communication Supervisor. This process resulted in the addition of several vehicles to the fixed asset system. The vehicles listed on the fixed asset report did not include the vehicle identification numbers. Since there were a number of like vehicles, it was often difficult to match a particular vehicle to the listing. In addition to the County tag number, we recommend the vehicle identification number be included in the fixed asset system.

We recommend the County continue to periodically reconcile vehicles on the fixed asset system to those listed with the Transportation and Communication Supervisor. The reconciliation should be certified by the Supervisor and another County employee.

We recommend the County consider addressing the issues listed above since the County is currently in the process of preparing a written policy on the recognition and recording of fixed assets. The County may also want to consider the use of a consultant to assure its fixed asset policy will enable the County to make a smooth transition when reporting its fixed assets in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

**3. FINDINGS FOR FEDERAL AWARDS**

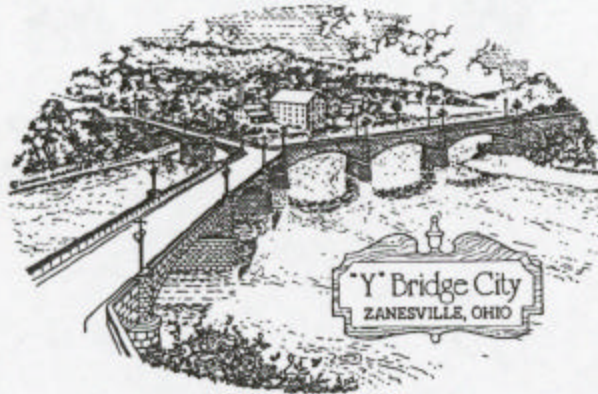
There were no findings for federal awards required to be reported.

MUSKINGUM COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315 (b)  
 FOR THE YEAR ENDED DECEMBER 31, 2000

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected ?</u>	<u>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</u>
1999-61060-001	OMB Circular A-133.300(a) citation for failing to identify in its accounts all federal awards received and expended.	Yes	Corrected. The County has taken additional steps to assure all federal funds are reported on the Schedule of Federal Awards Expenditures.
1999-61060-002	7 CFR Sections 1780.45(e)(4) and 1780.75(h) state that project costs will be monitored by the Agency's processing office and the construction contract shall require that all contract change orders be concurred by the Agency, respectively.	Yes	Corrected - The project was completed during 2000.





*As County Auditor, it is with great pleasure that I present to you this Comprehensive Annual Financial Report for Muskingum County.*

*The report consists of three major sections; and introductory section, a financial section, and a statistical section. Its design assists the reader in a clear understanding of the contents. The table of contents identifies in more detail the information contained in these sections.*

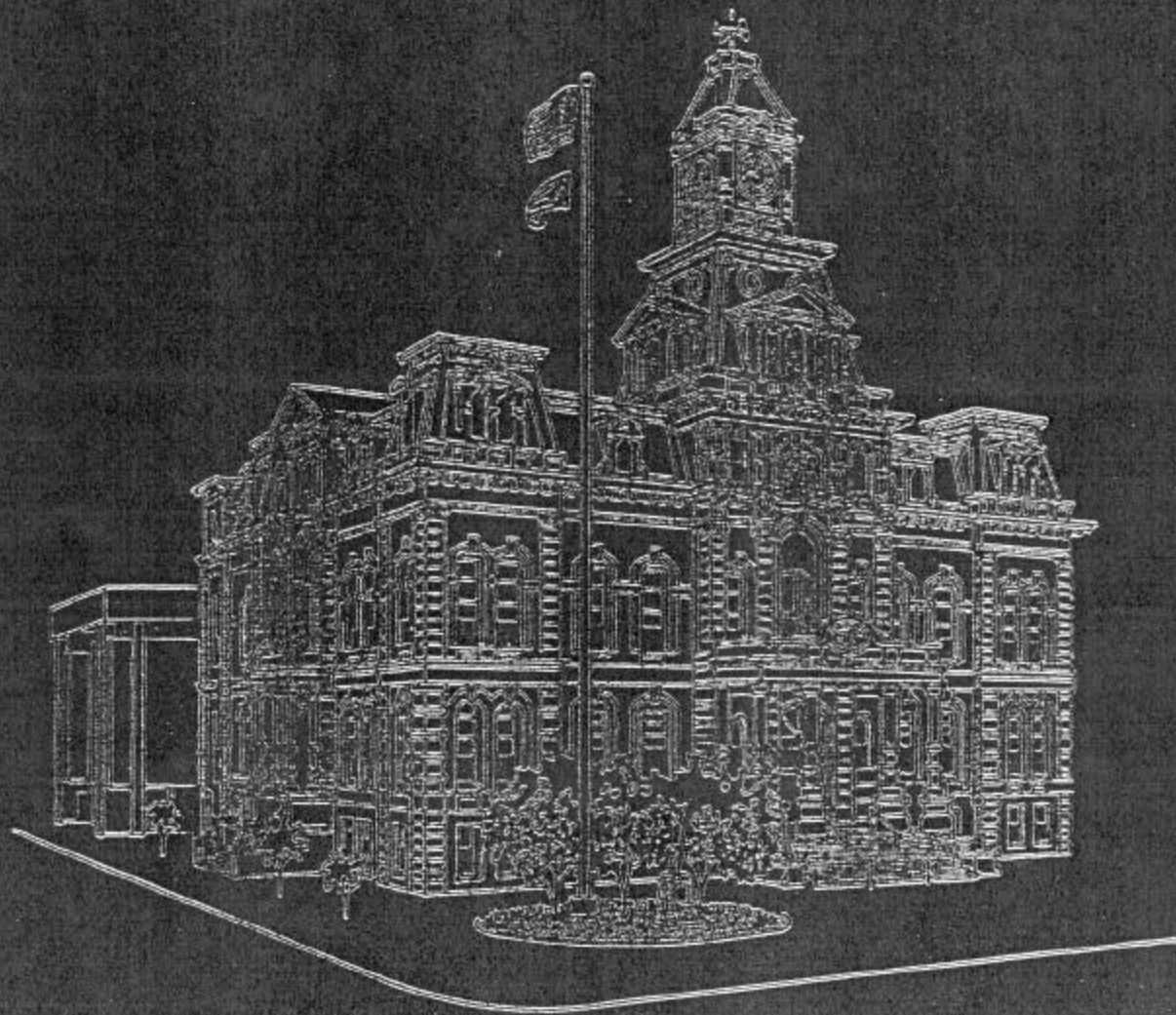
*The publication of this report is a continuation of the level of professionalism the Muskingum County Auditor's office has worked to attain. Please feel free to direct any questions or comments to our Accounting Department.*

---

Anita J. Adams, Auditor  
(740) 455-7109



# MUSKINGUM COUNTY, OHIO



## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2000



*Muskingum County, Ohio*

**Comprehensive Annual  
Financial Report**

**For the Year Ended December 31, 2000**

*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 Boyer             Ann Bonifant  
                                 Marge Wright

**Personal Property Division**

**Regina K. Price, Supervisor**

Mollye A. Beale

**Data Processing**

**Alan K. Reed, Systems Manager**

**Appraisal Division**

**Todd Hixson, Steve Neilley**

**Mapping Division**

**Kendra Estep**

**Fiscal Service Division**

**Debra J. Nye, Chief Administrator**

Jan E. Bates             Jennifer Scott  
Beth Norman             Sharon Smart  
Deborah Evans

**Inspector of Weights  
and Measures**

**Charles Conkle**

## **INTRODUCTORY SECTION**





**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2000**  
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**Muskingum County, Ohio**  
**Comprehensive Annual Financial Report**  
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**June 21, 2001**

**Honorable Donald Madden  
Honorable R. Edward Kenily  
Honorable Dorothy M. Montgomery**

**Citizens of Muskingum County**

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Muskingum County for the year ended December 31, 2000. The CAFR includes financial statements and other financial and statistical data that conforms to Generally Accepted Accounting Principles (GAAP), as applicable to governmental entities. Responsibility for both the accuracy of the presented data and completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. This report will provide the taxpayers of Muskingum County with comprehensive financial data in a format that enables them to gain a true understanding of the County's financial affairs.

The Comprehensive Annual Financial Report is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, the County's organizational chart and a list of elected officials. The Financial Section includes the general purpose financial statements as well as the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

## GENERAL 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. The first courthouse, a two story hewn-log building, was erected in 1808 on the corner of Fourth and Main Streets in Zanesville at a cost of \$480. The present courthouse was built at the same location in 1874 at a cost of \$223,160.

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 for the City of Zanesville is 25,586.

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 College, 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, 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 Bethesda Hospital and Good Samaritan Medical Center. These facilities offer a total of 385 beds and were recently combined to create Genesis Health Care Systems.

The County is provided with banking and financial services by nine commercial banks, and savings and loan associations. Two of the commercial banks have their principal office in the County.

One daily newspaper serves the County. The County 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.

## 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 County’s reporting entity has been defined in accordance with principles established by the Governmental Accounting Standards Board (GASB). The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Muskingum County, the primary government includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities, Tuberculosis Clinic Board, the Board of Mental Health 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 if the County appoints a voting majority of the governing board and (1) the County is able to significantly influence the programs or services performed or provided; 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 deficits of, or provide financial support to the organization; or the County is obligated for the debt of the organization.

The Component Unit column in the financial statements identifies the County's Component Units, Muskingum Starlight Industries, Inc. and the Transportation Improvement District.

The County participates in the following jointly governed organizations with other area counties:

Joint Solid Waste District  
Mental Health and Recovery Services Board  
Mid Eastern Ohio Regional Council of Governments (MEORC)  
Muskingum Area Public Transit Authority  
Zanesville - Muskingum Family and Children First Council  
Area Office on Aging  
Ohio Mid-Eastern Governments Association (OMEGA)  
Licking-Muskingum Community Based Correctional Facility (CBCF)  
Zanesville-Muskingum County Port Authority

Financial disclosure of the jointly governed organizations is presented in Note 22 to the General Purpose Financial Statements. Muskingum County also serves as the fiscal agent for the operations of the Mental Health and Recovery Services Board; therefore, the activity is presented in an agency fund within the County's financial statements.

The County is associated with the following organizations which are defined as related organizations:

Muskingum County Convention Facilities Authority  
Zanesville Metropolitan Housing Authority  
Muskingum County Park District  
East Muskingum Water Authority

Information regarding the related organizations is presented in Note 23.

The County is associated with the County Risk Sharing Authority (CORSA) which is a shared risk pool. Information regarding CORSA is presented in Note 24.

The County has only those powers conferred upon it by Ohio Statutes. A three-member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer are grouped under the category of general government and are of particular importance to the financial affairs of the County. Other elected officials serving four-year terms include the Prosecutor, Engineer, Recorder, Sheriff, Coroner, and Clerk of Courts. The Common Pleas Judges and the County Court Judge are elected to six-year terms.

The County Auditor is elected to a four-year term and has one of the most important functions, the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Upon collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to various government units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County Treasury.

The Auditor is responsible for the County payroll, is in charge of the County's bond retirement fund, and has other statutory accounting responsibilities. She is, by state law, secretary of the Budget Commission which plays an important role in the financial administration of County government as well as local governments throughout the County.

The County Treasurer is the custodian of County funds and is responsible for collecting all tax moneys and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all idle County funds as specified by Ohio Law. In addition to distributing expenditures authorized by the Board upon the Auditor's warrant, the Treasurer must make daily reports showing receipts, payments, and balances to the County Auditor, and must always balance the books of account with the Auditor's books. Along with the Auditor and the Prosecutor, the Treasurer is a member of the County Board of Revision and the County Budget Commission.

Muskingum County employs 1,021 people who provide 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, and other general and administrative support services. The following represent some of the major programs/services provided to Muskingum County citizens.

#### Job and Family Services

The County Department of Job and Family Services administers the public welfare functions within the County. The Department is headed by the Job and Family Services Director who is appointed by and responsible to the Board of County Commissioners.

In addition to administering federal and state supported programs, the Department administers its own General Relief Program which seeks to provide aid to people who are not eligible for federally-assisted programs or who are waiting to be admitted to federally-assisted programs. The general relief program is funded by the County and State matching funds. The Department supplements these income maintenance programs by providing a variety of direct services to needy persons in the County.

The Department is the largest department in the County government, with 176 full-time employees on its payroll as of December 31, 2000, and is primarily accounted for in the Public Assistance Special Revenue Fund.



### County Child Welfare Program

This Program provides for foster care and other children services in the County and is administered by the five-member Children Services Board. The Board of County Commissioners appoints four members, and the Juvenile Court appoints one. Each member serves a four-year term. Operating expenditures for 2000 were \$4,443,110. In 1985, County voters approved a 2.0 mill levy for operating expenses of the Children Services Board. This levy was first collected in 1986 was voted as a ten year replacement levy in 1995 and will expire in 2005. The activity of this program is reflected in the Children Services Levy Special Revenue Fund.

### Veterans Service Commission

The County's Veterans Service Commission assists veterans and their dependents in securing the materials and information needed to apply for and receive assistance from various Federal Veterans Administration programs. The five members of the Commission are appointed by the Common Pleas Court and serve five-year terms. The activities of the Commission are financed from County General Fund monies.

### Mental Retardation And Developmental Disabilities Program

The Muskingum County Board of Mental Retardation and Developmental Disabilities provides various services to mentally retarded children and adults, including training classes, workshops, and home services. Of the seven members of this Board, five are appointed by the Board of County Commissioners and two by the County Probate Judge for three-year terms. In addition to receiving state reimbursement and tuition reimbursement from the various boards of education in the County, the Muskingum County Board of Mental Retardation and Developmental Disabilities is funded by a 1.0 mill continuing levy, approved by the voters in 1977 and first collected in 1978, and a 2.0 mill continuing levy approved by the voters in 1980, which was first collected in 1981. Voters also approved an additional 2.0 mill continuing levy in 1994, which was first collected in 1995. The activity of the Board is accounted for in the Starlight School Levy Special Revenue Fund.

### Mental Health Program

The Muskingum Area Alcohol, Drug Addiction and Mental Health Board is responsible for the planning and administration of mental health programs in the County as well as the other counties participating in the jointly governed organization. The Board consists of seventeen members, three appointed by the Muskingum County Commissioners, seven by the other participating counties, three by the State Department of Alcohol and Drug Addiction and four by the Director of the State Department of Mental Health. The activities of the Muskingum Area Alcohol, Drug Abuse and Mental Health Board are funded in part by a 1.0 mill ten year levy first approved in 1988 for collection in 1989, and voted as a replacement levy in 1997, expiring in 2008.

### County Home

The County Home is a 77-bed facility managed by a superintendent who is appointed by and reports directly to the Board of County Commissioners. Originally constructed in 1882, the County Home is a three-story building with dining and laundry facilities. An addition was made in 1973, increasing the facility to its current size of approximately 10,000 square feet. Extensive renovation was done in 1982 and 1983.

Admission to the County Home is based on need and medical requirements with preference given to residents of the County. The home currently houses 69 residents.

The County Home has 66 employees including, among others, one general practitioner employed by contract, two registered nurses, ten licensed practical nurses, approximately nineteen nurses aides, one nursing supervisor, approximately twenty-nine employees in dietary, laundry, and maintenance activities, three office clerks and one superintendent.

Revenues for operating the County Home are derived primarily from a 2.0 mill five-year levy first passed by voters in 1985, renewed in 1990 and 1995 and then voted as a replacement in 2000. This levy will expire in 2005. Funds are also obtained from payments by patients, Medicaid, Medicare, private insurance and other private sources. The County Home Levy Special Revenue Fund reflects the activity of the County Home.

### Tuberculosis Clinic

The Muskingum County Tuberculosis and Respiratory Clinic is administered by a three-member board of trustees, appointed by the Board of County Commissioners for a three-year term. The purpose of the Clinic is to diagnose and treat tuberculosis and respiratory diseases in the County. The Clinic is funded by a .40 mill levy which was renewed in 1990, voted as replacement in 1994, and again as a replacement in 1999. This levy will expire in 2005. The Clinic is included in the primary government because it is not legally separate. The Clinic's activity is reflected in the Tuberculosis Clinic Special Revenue Fund.

### Justice System

As part of the administration of the justice system, the County maintains the Common Pleas Court and the Probate Court. The Prosecutor 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 Prosecutor 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 preparation and service of documents. The County also contracts with the City of Zanesville and several other municipalities in the County to house prisoners.

Operations of the Sheriff's office are funded in part by a .50 mill continuing levy approved by voters in 1994 for collections beginning in 1995.

## ECONOMIC CONDITION AND OUTLOOK

### Overview

Muskingum County's economy remained strong during 2000, bolstered by several new business developments and an ever-growing tourism industry.

The largest single project investment in Muskingum County history continued its path to reality during the year. Dresden Energy LLC, a subsidiary of Dominion Resources of Richmond, Va., entered into an Ohio Enterprise Zone Program agreement for its proposed natural gas-fired electric co-generation plant to be sited near Dresden. Estimated cost for the project has been set at \$311 million and the plant is expected to go on-line sometime in 2003.

One of the County's stalwart employers, The New Bakery Company of Ohio, announced a large expansion project. New Bakery, a wholly owned subsidiary of Wendy's International, began construction of a second bun manufacturing plant in the new EastPointe industrial park. New Bakery will invest nearly \$20 million in the project and will create 74 new jobs for the community.

The year also saw the County's first Korean investment. Seoil Industrial Co. Ltd., a manufacturer of plastic drinking straws which will operate locally under the name of SI USA, announced it would locate its first American Plant at the Airport Distribution Park. This also marked the third foreign investment at the park, joining Atico-Internormen-Filter GmbH (Germany) and Han-Yei Inc. (Japan).

White Castle System Inc., began construction of a hamburger patty processing plant at the Airport Distribution Park. General Warehouse & Transportation Company joined forces with Colgate-Palmolive Company on a nearly \$30 million expansion of the former General Electric facility near New Concord.

The continuation of growth for Zanesville and Muskingum County led *Site Selection* magazine to place the community 20<sup>th</sup> on its list of the "Top 50 Small Towns for Corporate Facilities," published in the March 2001 issue.

A successful 2000 was tempered in October, however, when Lear Corp. closed its plant on Ceramic Avenue in Zanesville. Lear had purchased United Technologies' two Zanesville plants in late 1998. Nearly 400 workers lost their jobs when the Ceramic Avenue plant shut down. The company's other facility on Linden Avenue, with a workforce of about 750, was to remain open.

### Infrastructure

An essential location and excellent transportation amenities have always been a strength in the local economy which grew during 2000.

The Ohio Department of Transportation continued work on the Ohio Route 16 corridor in northwestern Muskingum County. The roadway is being widened to four lanes - and in some cases relocated - from the Licking County line eastward to Ohio Route 60. The final leg of the project, from just north of Frazeyburg eastward to Ohio Route 60, began in 2000. The road project was spurred by the tremendous growth of The Longaberger Company.

ODOT also completed the second phase of a project to widen, realign and resurface Ohio Route 60 just north of the Zanesville city limits. The road, which was widened from just north of Colony Square Mall to Olde Falls Road in 1998, was further enhanced from Olde Falls Road to Vista View Road in Nashport. The construction included installation of turning lanes and some straightening through this heavily congested area. Abandoned portions of Ohio Route 60 were removed during 2000 as part of the project's completion process.

Local officials continued with plans to construct a new county road between Zanesville and Dresden. The limited-access, two-lane highway called NorthPointe Drive will run from its current northern terminus at Richvale Road and intersect with Ohio Route 60 near the Main Street intersection in Dresden. The roadway will be approximately three miles shorter than the corresponding section of Ohio Route 60. It will also be far less winding and it is hoped that limiting access to just two intersections between both ends will result in far fewer traffic accidents. Property acquisition for the road began in 1999 and was completed in 2000. Preliminary construction work began in the fall, and construction began in January 2001. The project is targeted for completion in early 2002 and will include enough right-of-way for expansion to a four-lane highway in the future. The Longaberger Company, through a Tax Increment Financing agreement tied to its new 500,000 square-foot distribution center, is helping to fund part of the cost. Local officials have also secured a low-interest loan from ODOT's State Infrastructure Bank.

Our community's lead economic development agency, the Zanesville-Muskingum County Port Authority, further developed the brand-new EastPointe Industrial Park in response to Dollar General's distribution center project. The 1,200-acre tract just northeast of the city in Washington Township was purchased in early 1998. Before Dollar General announced its plans in May 1999, local officials believed it would be several years before it could be developed into the community's third fully served industrial park. Projects to extend water services, through the East Muskingum Water Authority, sanitary sewer services, and to build an access road were completed in 2000. The park's second project, by the New Bakery Co. of Ohio, will further build on that infrastructure with an 800-foot road along with water and sewer extensions.

### Marketing

The Port Authority and the Zanesville-Muskingum County Chamber of Commerce continued their coordinated commitment to market the community, combining resources on national and regional advertising ventures and through attendance at trade shows. The announcement of *Site Selection's* "Top 50 Small Towns for Corporate Facilities" list was accompanied by an ad trumpeting Muskingum County's ranking and how the community had earned it. Local representatives also participated in the Mid-Ohio Development Exchange's "Preview Mid-Ohio" show in Columbus and were part of the Eastern Ohio Development Association's contingent at the NACORE show and convention in Las Vegas.

The Port Authority and Chamber of Commerce also continued their Retention & Expansion program during 2000. Local development representatives queried 63 local employers to share information and assist with concerns.

### Tourism

Tourism continued its growth as a major industry for Muskingum County. During 2000, an estimated 2.5 million people enjoyed the community's wide range of recreational and cultural activities. That number includes people who arrived here on more than 4,500 motorcoach tours. The Longaberger Company's influence continued to grow, as more than 700,000 people visited the basket-maker's manufacturing campus near Frazeyburg and the related shops and restaurants in Dresden. The company's large entertainment complex, had its first full year of operation during 2000, and the company also broke ground on its second golf course. The Wilds, a 9,100-acre endangered species preserve near Chandlersville in southeastern Muskingum County, hosted more than 72,000 visitors in 2000. Tourists also enjoyed stops at the National Road/Zane Grey Museum near Norwich, three state parks, the Zanesville Art Center, Historic Zanesville, the Lorena Sternwheeler, and the famous Y Bridge. The Zanesville-Muskingum County Welcome Center, located at the foot of the Fifth Street ramp from Interstate 70, had more than 14,000 visitors during 2000.

## Agriculture

Muskingum County remained strong in agriculture. According to state statistics for 1999 (the last year available for statistics), the market value of agricultural products sold during 1998 was more than \$22 million. Livestock sales accounted for 66 percent of that market value while crop sales accounted for the rest. The average per farm was \$18,529. It has been estimated that each dollar generated through agricultural production adds four dollars to the local economy.

In 1999, there were 1,220 farms totaling 192,000 acres in Muskingum County, an average of 157 acres per farm. As of January 1, 1999, the county ranked fifth among Ohio's 88 counties for all cattle and calves (28,800) and seventh in all sheep and lambs (2,800). Among the cash crops, Muskingum County's top ranking was 7<sup>th</sup> for all hay, with a yield 1.92 tons per acre with 39,200 acres harvested.

## Labor

The total labor force in Muskingum County at the end of 2000 was 45,200, up about 900 from 1999. The 2000 unemployment average was 5.9 percent, down from 6.7 percent the year before.

## MAJOR INITIATIVES

### Current Year Projects

2000 Enterprise Zone Agreements and Projects - Seven companies entered into Enterprise Zone Agreements with local governments and Muskingum County during 2000. Existing companies that signed tax abatement agreements on expansion projects were General Warehouse & Transportation, New Bakery Company of Ohio, and Franklin Printing Co. SEOIL Industrial Co. (known locally as SIUSA), White Castle System, BookColor Bindery and Dresden Energy LLC committed to new projects.

Business Openings - Han-Yei Inc., Muskingum County's first Japanese-owned business opened in May 2000.

Infrastructure - Demolition of the decaying Sixth Street Bridge in Zanesville, which spans the Muskingum River and is a major link to the south, occurred in August 1999. Contractors completed the new bridge in October 2000.

### Future Projects

2001 Enterprise Zone Agreements and Projects - Two companies signed tax abatement agreements for projects during the early part of 2000:

- Southeastern Ohio Television System (WHIZ-TV) announced a project to meet Federal Communications Commission requirements for digital broadcasting.
- Alliance Data Systems Inc., a telemarketing company, announced establishment of a new facility on Chandlersville Road in Wayne Township.

Expanded Instrument Landing System - After several years of work, Congress during fall 1998 included funding in the Federal Aviation Administration budget for an Expanded Instrument Landing System at Zanesville Municipal Airport. Land acquisition and preparation began during 1999 and continued during 2000, with installation scheduled to begin during 2001.

Northpointe Drive - This project by the Muskingum County Transportation Improvement District gathered steam in 2000. The TID in 1999 secured a low-interest loan from the Ohio Department of Transportation's State Infrastructure bank to fund the project. A portion of that loan will be repaid by The Longaberger Company's Tax Increment Financing agreement connected with the company's new 500,000 square-foot distribution center. The road project will extend NorthPointe Drive from its current terminus at Richvale Road northward to Ohio 60 at the southern Dresden Village limits. Right-of-way property acquisition began during 1999 and was completed in 2000. Construction began later in 2000 with completion in early 2002. The new, limited-access two-lane section will be about three miles shorter than the corresponding section of Ohio 60, and far less winding.

Also Planned - Other economic development projects planned by the county, city and Port Authority include:

- Construction of a new road on Zanesville's northwest side connecting Ohio 60 and Ohio 146 and alleviating traffic on congested Maple Avenue (Ohio 60).
- Construction of a bridge spanning the Muskingum River on Zanesville's north side, allowing better access between the NorthPointe Industrial Park and economic development sites to the city's east.
- Construction of a connector road between the Ohio 93/U.S. 22 intersection near Avondale to a point along U.S. 40 west of Zanesville.

## FINANCIAL INFORMATION

### Basis of Accounting

The County's accounting system is organized on a "fund" basis. Each fund or account group is a distinct self-balancing accounting entity. Records for general government operations and the expendable trust fund are maintained on a cash basis. When reported on the modified accrual basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. Accounting records for the County's proprietary and non-expendable trust funds are maintained on a cash basis. When reported on the accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred. The basis of accounting and the various funds and account groups utilized by Muskingum County are fully described in Note 2 to the General Purpose Financial Statements.

### Internal Control

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls were designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurances is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as automated systems for control of fixed 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.

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 in compliance with generally accepted accounting principles (GAAP). For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental, Expendable Trust and Agency funds and the accrual basis for Proprietary and Non-Expendable Trust funds.

### Budgetary Control

The Board of County Commissioners adopts an annual appropriation measure for the County at the end of December for the coming year. This appropriation is sometimes called a temporary appropriation. Usually by mid-February but before April 1, an annual appropriation measure is approved which takes into consideration the balances left from the prior year as well as any revisions in revenue estimates for the year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads, and in many cases, by the Commissioners for departments under their control and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

### General Government Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects funds totaled \$67,095,029 in 2000. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2000. The revenues are compared to the prior year.

<b>Revenues</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>2000 % of Total</b>	<b>Change</b>	<b>Percent Change</b>
Property and Other Taxes	\$10,994,058	\$11,942,982	17.80%	\$948,924	8.63%
Permissive Sales Taxes	12,443,482	13,460,706	20.06	1,017,224	8.17
Charges for Services	4,916,318	4,916,347	7.33	29	0.00
Licenses and Permits	460,647	453,634	0.68	(7,013)	(1.52)
Fines and Forfeitures	680,074	528,464	0.79	(151,610)	(22.29)
Intergovernmental	26,026,984	31,870,095	47.49	5,843,111	22.45
Special Assessments	166,026	158,555	0.24	(7,471)	(4.49)
Interest	2,487,299	3,049,153	4.54	561,854	22.59
Rent	258,385	258,603	0.39	218	0.08
Payment in Lieu of Taxes	94,349	93,652	0.14	(697)	(0.74)
Other Revenue	307,589	362,838	0.54	55,249	17.96
<b>Total Revenues</b>	<b>\$58,835,211</b>	<b>\$67,095,029</b>	<b>100.00%</b>	<b>\$8,259,818</b>	<b>14.04%</b>

Taxes and intergovernmental receipts are the major components of the County's revenues. The 8.4 percent average increase in taxes over 1999 levels was the result of general economic growth in the County. Intergovernmental revenues increased \$5,843,111 or 22.45 percent during 2000 due to increased public assistance receipts and the addition of three new grant funds during the year; Juvenile Detention Subsidy, Log Jam Removal, and the Mediation Project Phase III Special Revenue Funds.

Fines and forfeitures reflect decreases primarily due to decreased collections of delinquent fines and forfeitures. Interest revenue reflects an increase of \$561,854 due to better investment earnings during 2000. Other revenues increased \$55,249 or 17.96 percent due to an increase in reimbursements from prior years. 2000 was the fourth year for collection of payment in lieu of taxes from the Lowe's Corporation from the Brandywine Loop Extension debt.

The following schedule presents a summary of all governmental fund expenditures for the year ended December 31, 2000 which totaled \$70,966,727:



<b>Expenditures</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>2000 % of Total</b>	<b>Change</b>	<b>Percent Change</b>
General Government:					
Legislative and Executive	\$7,333,296	\$8,486,836	11.96%	\$1,153,540	15.73%
Judicial	2,778,603	3,371,481	4.75	592,878	21.34
Public Safety	6,256,357	6,577,647	9.27	321,290	5.14
Public Works	4,710,733	6,714,462	9.46	2,003,729	42.54
Health	983,309	980,906	1.38	(2,403)	(0.24)
Human Services	26,578,488	29,997,228	42.27	3,418,740	12.86
Other	4,000	4,000	.00	0	0.00
Refund of Property Taxes	32,030	18,664	.03	(13,366)	(41.73)
Capital Outlay	7,362,288	10,458,582	14.74	3,096,294	42.06
Intergovernmental	1,620,793	1,674,831	2.36	54,038	3.33
Debt Service	2,235,028	2,682,090	3.78	447,062	20.00
<b>Total Expenditures</b>	<b>\$59,894,925</b>	<b>\$70,966,727</b>	<b>100.00%</b>	<b>\$11,071,802</b>	<b>18.49%</b>

Overall, expenditures increased \$11,071,802. General government expenditures increased \$1,746,418 due to inflationary increases for salaries, employee benefits, supplies, and equipment. Public safety increased \$321,290 or 5.14 percent due to inflationary increases in salaries, employee benefits, supplies, and equipment purchases. Public works expenditures increased \$2,003,729 due to increased expenditures in motor vehicle gasoline and tax operations and due to increased activity in the community development block grant special revenue fund. Human services increased \$3,418,740 or 12.86 percent due to increased expenditures in public assistance, child support enforcement, county home, senior citizens, and starlight school levy activities. 2000 was the final year for the Refund of Property Taxes for the overpayment of taxes in prior years by the Texas Eastern Transmission Corporation. Capital outlay expenditures increased \$3,096,294 due to the start and completion of several construction projects in 2000. Debt Service expenditures increased 20.00 percent due to principal and interest payments on various general obligation bonds.

#### General Fund Balance

The General Fund encompasses the general government functions of the County and all other functions not accounted for in other funds. The fund balance of the General Fund at year end 2000 was \$11,748,023 and the 1999 balance was \$10,052,253. This represents a increase of \$1,695,770 or 16.87 percent which can be attributed to decreases in operating transfers out and increased operating revenues.

## Enterprise Funds

Enterprise funds are used to finance and account for the acquisitions, operations, and maintenance of County facilities and services designed to be entirely, or predominantly, self-supported from user charges. Operations are accounted for in such a manner as to show a profit or loss on a basis comparable with industries in the private section. The County's Sewer Enterprise Fund had a net loss of \$620,481 for the year ended December 31, 2000 and deficit retained earnings of \$8,511,550. This loss can be primarily attributed to depreciation expense. Management will review the sewer operations and determine the appropriate measure to be taken. The Sunshine Child Care Enterprise Fund had a net income of \$23,421 for the year ended December 31, 2000, and retained earnings of \$45,997.

## Internal Service Funds

The Internal Service funds are used to account for revenues and expenses related to the Self-Insurance - Health, and Self-Insurance - Workers' Compensation Funds. In total, the Internal Service Funds had a net loss of \$963,943 for the year ended December 31, 2000. The Self-Insurance Health Internal Service Fund had a net income of \$249,291 for the year ended December 31, 2000, and deficit retained earnings of \$364,067. The loss is due to insufficient premiums being charged for the health insurance program. The Self-Insurance Workers' Compensation Fund had a net loss of \$1,213,234 and retained earnings of \$2,285,089. Management is reviewing and analyzing the health insurance program to determine the appropriate measure necessary to eliminate the deficit.

## Fiduciary Funds

Fiduciary funds account for assets held by Muskingum County in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds. The County primarily uses the agency funds to receive and distribute taxes, state levied revenues, fines, and other funds for all local governments within the County.

## Cash Management

The County has an investment program that recognizes and calculates the lag between issue and redemption of warrants. Investment procedures are restricted by the provisions of the Revised Code. Except for nonparticipating investment contracts, investments are reported at fair value which is based upon quoted market prices. Nonparticipating investment contracts are reported at cost or amortized cost. All investments are in Certificates of Deposit and Prime Investment Accounts in local financial institutions. Interest earnings for 2000 totaled \$3,058,112 for the County (Primary Government), \$17,039 for Muskingum Starlight Industries, Inc., and \$51,708 for the Transportation Improvement District (Component Units).

## 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. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, casualty and crime insurance, the County has addressed these various types of risks.

Under the CORSA program for general liability, auto liability, errors and omissions for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage and no annual aggregate (except errors and omissions for public officials liability which has a \$1,000,000 annual aggregate) with a \$2,500 deductible per occurrence. The County also carries an excess liability policy, in the amount of, \$5,000,000. Uninsured/Underinsured Motorists are covered in the amount of \$250,000 for each occurrence. Property damage is on a replacement cost basis for a blanket amount of \$68,576,393 on buildings and contents. The Hartford Steam Boiler Inspection and Insurance Company provides the county's boiler and machinery coverage, in the amount of \$100,000,000 for each accident. Employee dishonesty, money and securities inside and out, money orders and counterfeit, and depositor's forgery are covered in the amount of \$250,000 for each and every loss and \$1,000,000 aggregate.

During 2000, the County entered into an agreement with the Ohio Bureau of Workers' Compensation under the Workers' Compensation Group Rating Plan, an insurance purchasing pool. In order to be eligible to participate in this program, the County is required to participate in a stand-alone rating program for a period of one year. The rate that was charged to the County for the 2000 premium was calculated based on the County's individual experience. The County still maintains the Workers' Compensation Self-Insurance Internal Service Fund to account for the activity resulting from the years they were in the retrospective rating program.

Muskingum County established a Loss Prevention Coordinator in 1985 who works with CORSA to provide training to County departments and their employees. One purpose of the program is to identify potential accident areas on County properties for both County employees and citizens. Other training includes driving and material safety data. High risk departments are a training priority.

#### Employee Insurance

The County maintains a self-insurance fund program for employee health benefits including dental. An administrator was hired to monitor and process all claims. The County carries an excess coverage insurance policy for individual claims in excess of \$75,000 and aggregate annual claims in excess of \$4,870,196. The County also offers life insurance coverage through Ohio National Life Insurance Company and fully funded vision coverage through the Vision Service Plan, Inc..

#### Debt Administration

The County had \$17,380,000 in general obligation bonds outstanding as of December 31, 2000. The 1989 County Office Building Bonds and the 1998 County Facilities Refunding Bonds in the amount of \$7,830,000 will be retired through rental income from departments located in the building. Library bonds in the amount of \$840,000 were issued to build a new library for the Muskingum County Library. Under Ohio law, the County is required to receive the Library's levy proceeds to administer the repayment of the debt for the library. Child Support Enforcement Building and Juvenile Detention Facility bonds in the amount of \$8,710,000 will be repaid from property taxes.

Avondale Special Assessment, Falls Township OWDA, Maysville Special Assessment OWDA, and Nob Hill Special Assessment Bonds in the amount of \$1,269,355 will be repaid by special assessments levied against property owners who specifically benefitted from the sewer project financed from the bonds. Should the property owners fail to pay their assessment, the County would be responsible for the debt service payment.

The County had \$1,829,500 in outstanding sewer revenue bonds, \$1,286,035 in outstanding sewer general obligation bonds as well as the \$357,990 Maysville Mortgage OWDA loan to be paid from Sewer Fund revenues derived by the County from operation of the sewer system.

The County also had \$6,012,143 in outstanding notes. Of that total, \$3,090,000 represent general obligation bond anticipation notes. The note proceeds were used to fund road equipment in the special revenue funds and a road extension in the capital projects funds. The County issued \$2,650,000 in a new bond anticipation notes during 2000 for the construction of a detention center. The Brandywine Loop Extension notes will be retired with payments in lieu of taxes. All other bond anticipation notes will be reissued annually until the County decides to issue bonds. The County had \$570,645 outstanding in revenue anticipation notes associated with an energy conservation loan that will be retired with savings from energy conservation measures. The County had \$96,498 in Ohio Public Works Commission (OWPC) revenue anticipation notes outstanding as of December 31, 2000. These notes were issued for various road projects in the County and will be repaid with motor vehicle permissive tax revenues. During 2000, the County issued \$2,255,000 in new bond anticipation notes for various sewer projects. These notes will be reissued annually until the County decides to issue bonds. As of December 31, 2000, the legal debt margin within the overall debt limitation was \$20,951,156.

### INDEPENDENT AUDIT

Included in the report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000 by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act Amendments of 1996 and related OMB Circular A-133.

### 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, 1999. This was the ninth consecutive year that the government has achieved the 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 represents an important achievement in the ability of Muskingum County to provide significantly enhanced financial information and accountability to the Citizens of Muskingum County, elected officials and investors.

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. I am grateful for their assistance and cooperation.

I offer my sincere thanks and gratitude to Debra Nye, Alan Reed and the Accounting Staff for their dedication and hard work as leaders in this undertaking.

A special note of appreciation goes to the Local Government Services Division of Auditor of State, Jim Petro's Office for their assistance in preparing this financial report.

My thanks is extended to Jim Rudloff, Economic Development Specialist of the Zanesville/Muskingum County Port Authority, for supplying information for the Economic Condition and Outlook and Major Initiatives sections of this letter.

I especially thank the citizens of Muskingum County for this opportunity to continue to improve the professionalism in financial reporting that they expect and deserve.

Sincerely,

A handwritten signature in cursive script that reads "Anita J. Adams".

**Anita J. Adams**  
**Muskingum County Auditor**

# 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, 1999

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



*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director

# *Muskingum County, Ohio*

## *Elected Officials*

*December 31, 2000*

### ***Board of Commissioners***

---

Donald Madden  
R. Edward Kenily  
Dorothy M. Montgomery

### ***County Auditor***

---

Anita J. Adams

### ***County Treasurer***

---

George W. Roll

### ***County Recorder***

---

Karen B. Vincent

### ***County Engineer***

---

Loren C. Camp

### ***Court of Common Pleas General***

---

Mark C. Fleegle  
Howard S. Zwelling

### ***County Court***

---

Jeffrey A. Hooper  
Thomas Payne

### ***Clerk of Courts***

---

Todd A. Bickle

### ***County Coroner***

---

Dr. Howard Marsh

### ***Prosecutor***

---

D. Michael Haddox

### ***County Sheriff***

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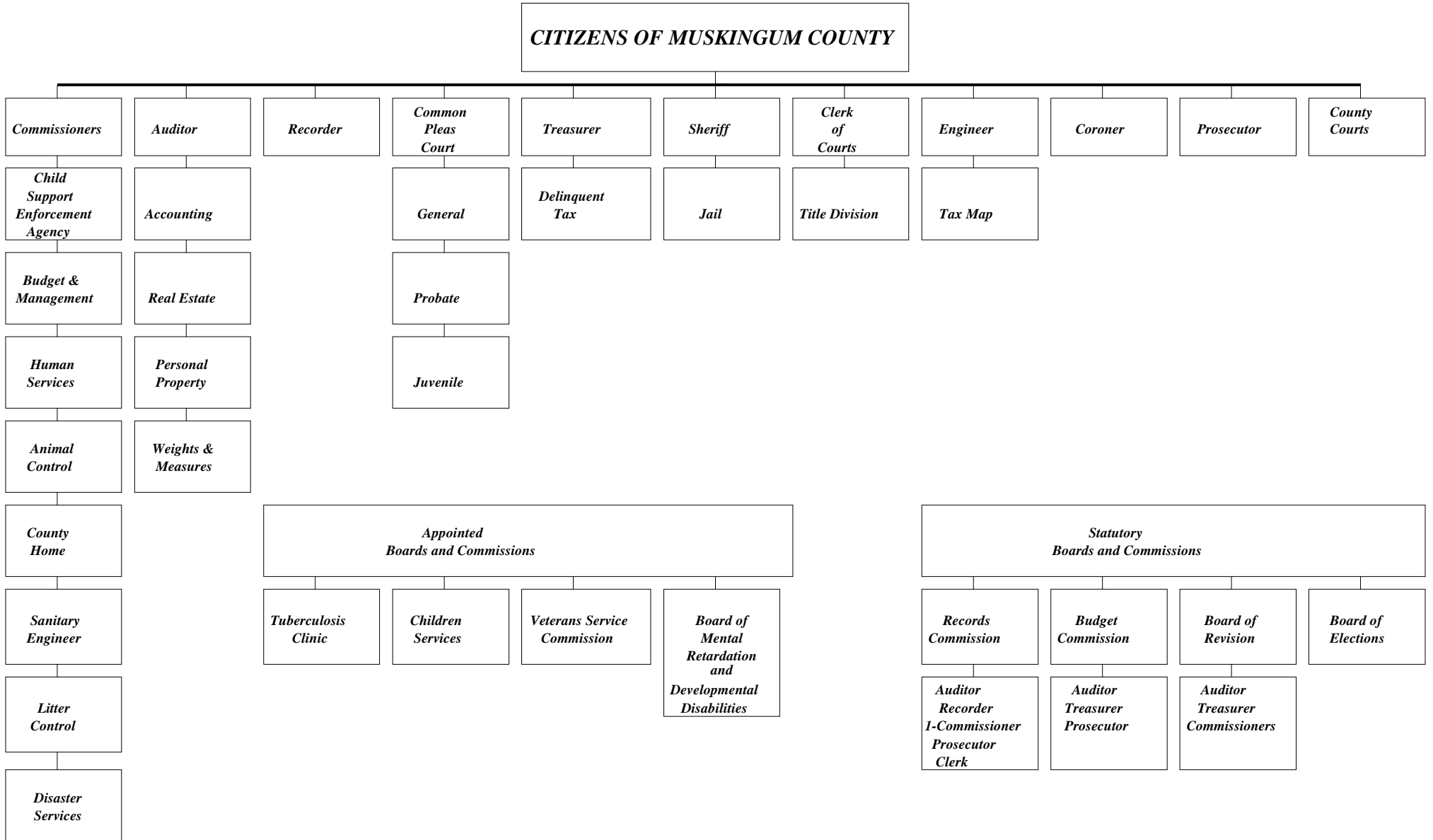
Robert J. Stephenson

### ***Court of Common Pleas Probate and Juvenile***

---

Joseph A. Gormley

# ***ORGANIZATION OF MUSKINGUM COUNTY***





## **FINANCIAL SECTION**





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

743 East State Street  
Athens Mall Suite B  
Athens, Ohio 45701  
Telephone 740-594-3300  
800-441-1389  
Facsimile 740-594-2110  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Muskingum County Commissioners  
Muskingum County  
401 Main Street  
Zanesville, Ohio 43701-3519

We have audited the accompanying general purpose financial statements of Muskingum County, Ohio, as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Muskingum County management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Muskingum County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types, nonexpendable trust funds, and component units, 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 21, 2001 on our consideration of Muskingum County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro".

**JIM PETRO**  
Auditor of State

June 21, 2001

Muskingum County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and  
 Discretely Presented Component Units  
 December 31, 2000

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and Other Debits:</b>					
<b>Assets:</b>					
Equity with County Treasurer:					
Equity in Pooled Cash and Cash Equivalents	\$10,061,984	\$17,314,660	\$1,776,381	\$5,822,854	\$4,020,047
Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents in Segregated Accounts	0	41,130	0	26,960	1,440
Receivables:					
Property and Other Taxes	0	0	0	0	0
Permissive Sales Taxes	1,040,989	0	0	0	0
Payment in Lieu of Taxes Accounts	0 9,474	0 3,538	0 0	639,878 0	0 909,423
Special Assessments	0	0	0	0	0
Interfund	11,320	385,926	116	0	0
Accrued Interest	576,354	0	0	0	0
Revolving Loans	0	9,399	0	0	0
Due from Other Funds	65,084	37,793	0	0	0
Due from Component Unit	0	0	0	870,000	0
Due from Agency Funds:					
Property and Other Taxes	2,616,821	9,803,744	608,563	0	0
Special Assessments	0	0	2,762,932	0	0
Accounts	41,950	0	0	0	0
Due from Other Governments	407,447	1,034,828	0	0	0
Materials and Supplies Inventory	125,083	307,701	0	1,344	0
Deferred Charges	0	0	0	0	37,746
Prepaid Items	107,863	26,396	0	0	121
Advances to Other Funds	543,000	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	22,760,595
<b>Other Debits:</b>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds					
	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds					
	0	0	0	0	0
Amount to be Provided from General Government Resources					
	0	0	0	0	0
Amount to be Provided from Special Assessments					
	0	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$15,607,369</u>	<u>\$28,965,115</u>	<u>\$5,147,992</u>	<u>\$7,361,036</u>	<u>\$27,729,372</u>

Fund Types	Fiduciary	Account Groups		Totals (Memorandum		Totals (Memorandum
	Fund Types			Only)	Component	Only)
Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government	Units	Reporting Entity
\$3,353,645	\$6,766,315	\$0	\$0	\$49,115,886	\$0	\$49,115,886
0	0	0	0	0	721,332	721,332
0	625,535	0	0	695,065	0	695,065
0	55,137,087	0	0	55,137,087	0	55,137,087
0	0	0	0	1,040,989	0	1,040,989
0	0	0	0	639,878	0	639,878
0	96,859	0	0	1,019,294	51,255	1,070,549
0	4,348,717	0	0	4,348,717	0	4,348,717
0	0	0	0	397,362	0	397,362
0	0	0	0	576,354	0	576,354
0	0	0	0	9,399	0	9,399
0	606,531	0	0	709,408	0	709,408
0	0	0	0	870,000	0	870,000
0	935,282	0	0	13,964,410	0	13,964,410
0	0	0	0	2,762,932	0	2,762,932
0	0	0	0	41,950	0	41,950
0	531,585	0	0	1,973,860	0	1,973,860
0	0	0	0	434,128	24,744	458,872
0	0	0	0	37,746	0	37,746
0	0	0	0	134,380	2,289	136,669
0	0	0	0	543,000	0	543,000
0	0	45,176,598	0	67,937,193	62,369	67,999,562
0	0	0	1,559,264	1,559,264	0	1,559,264
0	0	0	216,683	216,683	0	216,683
0	0	0	18,879,537	18,879,537	2,739,914	21,619,451
0	0	0	1,052,672	1,052,672	0	1,052,672
<u>\$3,353,645</u>	<u>\$69,047,911</u>	<u>\$45,176,598</u>	<u>\$21,708,156</u>	<u>\$224,097,194</u>	<u>\$3,601,903</u>	<u>\$227,699,097</u>

(continued)

Muskingum County, Ohio  
 Combined Balance Sheet  
 All Fund Types, Account Groups and  
 Discretely Presented Component Units (Continued)  
 December 31, 2000

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities</b>					
<b>Fund Equity and Other Credits:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$321,859	\$223,758	\$0	\$44,025	\$10,672
Contracts Payable	0	7,285	0	34,472	73,482
Accrued Wages and Benefits	310,106	630,697	0	0	10,670
Compensated Absences Payable	13,535	23,619	0	0	23,738
Early Retirement Incentive Payable	0	0	0	0	0
Retainage Payable	0	0	0	71,960	38,407
Interfund Payable	0	31,313	0	365,933	116
Due to Other Funds	209,564	424,951	0	0	7,135
Due to Other Governments	153,247	315,845	0	0	144,411
Due to Primary Government	0	0	0	0	0
Deferred Revenue	2,851,035	10,482,640	3,371,495	639,878	0
Undistributed Monies	0	0	0	0	0
Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	91,492	44,680
Notes Payable	0	0	0	3,757,143	2,255,000
Claims and Judgments Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	543,000
Loans Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	357,990
General Obligation Bonds Payable	0	0	0	0	1,254,860
Revenue Bonds Payable	0	0	0	0	1,829,500
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,859,346</u>	<u>12,140,108</u>	<u>3,371,495</u>	<u>5,004,903</u>	<u>6,593,661</u>
<b>Fund Equity and Other Credits:</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	29,601,264
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	(8,465,553)
Fund Balance:					
Reserved (See Note 26)	1,588,075	2,280,038	550	328,809	0
Unreserved:					
Undesignated (Deficit)	10,159,948	14,544,969	1,775,947	2,027,324	0
<i>Total Fund Equity and Other Credits</i>	<u>11,748,023</u>	<u>16,825,007</u>	<u>1,776,497</u>	<u>2,356,133</u>	<u>21,135,711</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$15,607,369</u>	<u>\$28,965,115</u>	<u>\$5,147,992</u>	<u>\$7,361,036</u>	<u>\$27,729,372</u>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary	Account Groups		Totals (Memorandum		Totals (Memorandum
	Fund Types	General	General	Only)	Component	Only)
Internal	Trust and	Fixed	Long-Term	Primary	Units	Reporting
Service	Agency	Assets	Obligations	Government		Entity
\$0	\$0	\$0	\$0	\$600,314	\$11,617	\$611,931
0	0	0	0	115,239	246,614	361,853
0	0	0	0	951,473	2,547	954,020
0	0	0	1,890,745	1,951,637	0	1,951,637
0	0	0	1,112,948	1,112,948	0	1,112,948
0	0	0	0	110,367	0	110,367
0	0	0	0	397,362	0	397,362
0	16,837,050	0	0	17,478,700	0	17,478,700
0	48,397,762	0	0	49,011,265	1,441	49,012,706
0	0	0	0	0	870,000	870,000
0	0	0	0	17,345,048	0	17,345,048
0	2,950,816	0	0	2,950,816	0	2,950,816
0	733,000	0	0	733,000	0	733,000
0	0	0	0	136,172	0	136,172
0	0	0	0	6,012,143	0	6,012,143
1,432,623	0	0	0	1,432,623	0	1,432,623
0	0	0	55,108	55,108	0	55,108
0	0	0	0	543,000	0	543,000
0	0	0	0	0	2,739,914	2,739,914
0	0	0	0	357,990	0	357,990
0	0	0	17,380,000	18,634,860	0	18,634,860
0	0	0	0	1,829,500	0	1,829,500
0	0	0	1,269,355	1,269,355	0	1,269,355
<u>1,432,623</u>	<u>68,918,628</u>	<u>0</u>	<u>21,708,156</u>	<u>123,028,920</u>	<u>3,872,133</u>	<u>126,901,053</u>
0	0	45,176,598	0	45,176,598	0	45,176,598
0	0	0	0	29,601,264	0	29,601,264
1,921,022	0	0	0	(6,544,531)	526,465	(6,018,066)
0	37,171	0	0	4,234,643	0	4,234,643
0	92,112	0	0	28,600,300	(796,695)	27,803,605
<u>1,921,022</u>	<u>129,283</u>	<u>45,176,598</u>	<u>0</u>	<u>101,068,274</u>	<u>(270,230)</u>	<u>100,798,044</u>
<u>\$3,353,645</u>	<u>\$69,047,911</u>	<u>\$45,176,598</u>	<u>\$21,708,156</u>	<u>\$224,097,194</u>	<u>\$3,601,903</u>	<u>\$227,699,097</u>

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types, Expendable Trust Funds and  
 Discretely Presented Component Unit  
 For the Year Ended December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property and Other Taxes	\$2,920,045	\$8,381,565	\$641,372	\$0
Permissive Sales Tax	13,460,706	0	0	0
Charges for Services	1,565,387	3,275,258	0	75,702
Licenses and Permits	11,682	441,952	0	0
Fines and Forfeitures	298,267	152,820	0	77,377
Intergovernmental	2,437,816	28,052,248	77,454	1,302,577
Special Assessments	0	0	158,555	0
Interest	2,852,347	17,190	0	179,616
Rent	6,325	0	241,178	11,100
Payment in Lieu of Taxes	0	0	0	93,652
Other	275,518	69,320	0	18,000
<i>Total Revenues</i>	<u>23,828,093</u>	<u>40,390,353</u>	<u>1,118,559</u>	<u>1,758,024</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	7,565,677	921,159	0	0
Judicial	3,257,153	114,328	0	0
Public Safety	5,383,612	1,194,035	0	0
Public Works	987,211	5,727,251	0	0
Health	421,007	559,899	0	0
Human Services	373,453	29,623,775	0	0
Other	4,000	0	0	0
Refund of Property Taxes	3,415	14,137	1,112	0
Capital Outlay	0	0	0	10,458,582
Intergovernmental	494,581	1,180,250	0	0
Debt Service:				
Principal Retirement	19,059	40,059	1,388,646	0
Interest and Fiscal Charges	1,561	2,284	1,046,527	183,954
<i>Total Expenditures</i>	<u>18,510,729</u>	<u>39,377,177</u>	<u>2,436,285</u>	<u>10,642,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,317,364</u>	<u>1,013,176</u>	<u>(1,317,726)</u>	<u>(8,884,512)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Loans	0	0	0	0
Inception of Capital Lease	62,500	0	0	0
Sale of Fixed Assets	36,857	0	0	0
Operating Transfers - In	383,633	1,704,184	1,351,003	1,873,370
Operating Transfers - Out	(4,240,449)	(240,529)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,757,459)</u>	<u>1,463,655</u>	<u>1,351,003</u>	<u>1,873,370</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,559,905	2,476,831	33,277	(7,011,142)
<i>Fund Balances (Deficit) at Beginning of Year</i>	10,052,253	14,349,230	1,743,220	9,479,274
<i>Residual Equity Transfers - In (Out)</i>	116,002	(1,971)	0	(113,343)
<i>Increase in Reserve for Inventory</i>	19,863	917	0	1,344
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$11,748,023</u>	<u>\$16,825,007</u>	<u>\$1,776,497</u>	<u>\$2,356,133</u>

See accompanying notes to the general purpose financial statements



Expendable Trust	Totals (Memorandum Only)		Component Unit	Totals (Memorandum Only)
	Primary Government		Transportation Improvement District	Reporting Entity
\$0	\$11,942,982		\$0	\$11,942,982
0	13,460,706		0	13,460,706
0	4,916,347		0	4,916,347
0	453,634		0	453,634
0	528,464		0	528,464
0	31,870,095		0	31,870,095
0	158,555		0	158,555
2,071	3,051,224		51,708	3,102,932
0	258,603		0	258,603
0	93,652		0	93,652
0	362,838		1,425	364,263
<u>2,071</u>	<u>67,097,100</u>		<u>53,133</u>	<u>67,150,233</u>
0	8,486,836		2,689,168	11,176,004
0	3,371,481		0	3,371,481
0	6,577,647		0	6,577,647
0	6,714,462		0	6,714,462
0	980,906		0	980,906
0	29,997,228		0	29,997,228
0	4,000		0	4,000
0	18,664		0	18,664
0	10,458,582		0	10,458,582
0	1,674,831		0	1,674,831
0	1,447,764		0	1,447,764
0	1,234,326		0	1,234,326
<u>0</u>	<u>70,966,727</u>		<u>2,689,168</u>	<u>73,655,895</u>
<u>2,071</u>	<u>(3,869,627)</u>		<u>(2,636,035)</u>	<u>(6,505,662)</u>
0	0		2,739,914	2,739,914
0	62,500		0	62,500
0	36,857		0	36,857
0	5,312,190		0	5,312,190
0	(4,480,978)		0	(4,480,978)
<u>0</u>	<u>930,569</u>		<u>2,739,914</u>	<u>3,670,483</u>
2,071	(2,939,058)		103,879	(2,835,179)
39,008	35,662,985		(900,574)	34,762,411
0	688		0	688
0	22,124		0	22,124
<u>\$41,079</u>	<u>\$32,746,739</u>		<u>(\$796,695)</u>	<u>\$31,950,044</u>

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

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,879,901	\$2,916,630	\$36,729
Permissive Sales Taxes	13,520,961	13,521,364	403
Charges for Services	1,622,830	1,585,240	(37,590)
Licenses and Permits	13,350	11,452	(1,898)
Fines and Forfeitures	356,794	351,844	(4,950)
Intergovernmental	2,398,060	2,455,416	57,356
Special Assessments	0	0	0
Interest	2,505,635	2,704,398	198,763
Reimbursements	945,153	704,280	(240,873)
Rent	6,230	6,230	0
Payment in Lieu of Taxes	0	0	0
Tap-in Fees	0	0	0
Other	79,808	92,030	12,222
<i>Total Revenues</i>	<u>24,328,722</u>	<u>24,348,884</u>	<u>20,162</u>
<b>Expenditures:</b>			
Current:			
General Government			
Legislative and Executive	9,274,263	8,117,506	1,156,757
Judicial	4,389,354	3,372,698	1,016,656
Public Safety	5,745,913	5,580,556	165,357
Public Works	1,220,198	951,200	268,998
Health	456,291	446,825	9,466
Human Services	824,340	377,123	447,217
Other	35,000	4,000	31,000
Capital Outlay	0	0	0
Intergovernmental	555,997	496,068	59,929
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>22,501,356</u>	<u>19,345,976</u>	<u>3,155,380</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,827,366</u>	<u>5,002,908</u>	<u>3,175,542</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	38,357	36,857	(1,500)
Advances - In	0	19,509	19,509
Advances - Out	(128,440)	(11,320)	117,120
Operating Transfers - In	219,133	116,002	(103,131)
Operating Transfers - Out	(5,795,428)	(4,116,628)	1,678,800
<i>Total Other Financing Sources (Uses)</i>	<u>(5,666,378)</u>	<u>(3,955,580)</u>	<u>1,710,798</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(3,839,012)</u>	<u>1,047,328</u>	<u>4,886,340</u>
<i>Fund Balances at Beginning of Year</i>	<u>7,606,721</u>	<u>7,606,721</u>	<u>0</u>
<i>Unexpended Prior Year Encumbrances</i>	<u>210,474</u>	<u>210,474</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,978,183</u></u>	<u><u>\$8,864,523</u></u>	<u><u>\$4,886,340</u></u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,367,428	\$8,367,428	\$0	\$640,260	\$640,260	\$0
0	0	0	0	0	0
3,193,256	3,349,262	156,006	0	0	0
359,343	445,450	86,107	0	0	0
125,065	153,048	27,983	0	0	0
28,040,485	28,394,752	354,267	77,454	77,454	0
0	0	0	158,657	158,555	(102)
16,594	16,910	316	0	0	0
0	0	0	0	0	0
0	0	0	200,179	241,178	40,999
0	0	0	0	0	0
0	0	0	125,000	63,175	(61,825)
518,141	824,525	306,384	600	39,360	38,760
40,620,312	41,551,375	931,063	1,202,150	1,219,982	17,832
1,301,847	1,010,439	291,408	0	0	0
283,411	129,315	154,096	0	0	0
1,375,659	1,222,043	153,616	0	0	0
6,355,049	5,956,024	399,025	0	0	0
638,369	585,894	52,475	0	0	0
34,449,363	30,712,372	3,736,991	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,024,548	1,180,250	(155,702)	0	0	0
40,059	40,059	0	4,018,542	3,939,342	79,200
2,284	2,284	0	1,379,526	1,341,930	37,596
45,470,589	40,838,680	4,631,909	5,398,068	5,281,272	116,796
(4,850,277)	712,695	5,562,972	(4,195,918)	(4,061,290)	134,628
0	0	0	2,490,000	2,420,000	(70,000)
0	0	0	0	0	0
0	71,914	71,914	0	0	0
(522,316)	(446,036)	76,280	0	0	0
2,583,825	973,297	(1,610,528)	1,931,119	1,661,551	(269,568)
(275,898)	(233,555)	42,343	(200,489)	(310)	200,179
1,785,611	365,620	(1,419,991)	4,220,630	4,081,241	(139,389)
(3,064,666)	1,078,315	4,142,981	24,712	19,951	(4,761)
14,781,617	14,781,617	0	2,107,819	2,107,819	0
286,597	286,597	0	0	0	0
\$12,003,548	\$16,146,529	\$4,142,981	\$2,132,531	\$2,127,770	(\$4,761)

(continued)

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

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$0	\$0	\$0
Permissive Sales Taxes	0	0	0
Charges for Services	75,000	75,906	906
Licenses and Permits	0	0	0
Fines and Forfeitures	74,500	77,887	3,387
Intergovernmental	1,187,966	2,057,702	869,736
Special Assessments	0	0	0
Interest	202,386	204,745	2,359
Reimbursements	0	0	0
Rent	22,200	11,100	(11,100)
Payment in Lieu of Taxes	94,349	93,652	(697)
Tap-in Fees	0	0	0
Other	102,795	18,000	(84,795)
<i>Total Revenues</i>	<u>1,759,196</u>	<u>2,538,992</u>	<u>779,796</u>
<b>Expenditures:</b>			
Current:			
General Government			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Other	0	0	0
Capital Outlay	6,328,038	4,131,251	2,196,787
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	2,843,625	2,751,209	92,416
Interest and Fiscal Charges	139,955	139,955	0
<i>Total Expenditures</i>	<u>9,311,618</u>	<u>7,022,415</u>	<u>2,289,203</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,552,422)</u>	<u>(4,483,423)</u>	<u>3,068,999</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	2,650,000	2,650,000	0
Sale of Fixed Assets	0	0	0
Advances - In	365,933	365,933	0
Advances - Out	(785,933)	0	785,933
Operating Transfers - In	6,825,944	1,871,611	(4,954,333)
Operating Transfers - Out	(336,898)	(204,806)	132,092
<i>Total Other Financing Sources (Uses)</i>	<u>8,719,046</u>	<u>4,682,738</u>	<u>(4,036,308)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,166,624	199,315	(967,309)
<i>Fund Balances at Beginning of Year</i>	4,830,026	4,830,026	0
<i>Unexpended Prior Year Encumbrances</i>	<u>328,512</u>	<u>328,512</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$6,325,162</u>	<u>\$5,357,853</u>	<u>(\$967,309)</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$11,887,589	\$11,924,318	\$36,729
0	0	0	13,520,961	13,521,364	403
0	0	0	4,891,086	5,010,408	119,322
0	0	0	372,693	456,902	84,209
0	0	0	556,359	582,779	26,420
0	0	0	31,703,965	32,985,324	1,281,359
0	0	0	158,657	158,555	(102)
0	2,071	2,071	2,724,615	2,928,124	203,509
0	0	0	945,153	704,280	(240,873)
0	0	0	228,609	258,508	29,899
0	0	0	94,349	93,652	(697)
0	0	0	125,000	63,175	(61,825)
0	0	0	701,344	973,915	272,571
0	2,071	2,071	67,910,380	69,661,304	1,750,924
0	0	0	10,576,110	9,127,945	1,448,165
0	0	0	4,672,765	3,502,013	1,170,752
0	0	0	7,121,572	6,802,599	318,973
0	0	0	7,575,247	6,907,224	668,023
0	0	0	1,094,660	1,032,719	61,941
0	0	0	35,273,703	31,089,495	4,184,208
0	0	0	35,000	4,000	31,000
0	0	0	6,328,038	4,131,251	2,196,787
0	0	0	1,580,545	1,676,318	(95,773)
0	0	0	6,902,226	6,730,610	171,616
0	0	0	1,521,765	1,484,169	37,596
0	0	0	82,681,631	72,488,343	10,193,288
0	2,071	2,071	(14,771,251)	(2,827,039)	11,944,212
0	0	0	5,140,000	5,070,000	(70,000)
0	0	0	38,357	36,857	(1,500)
0	0	0	365,933	457,356	91,423
0	0	0	(1,436,689)	(457,356)	979,333
0	0	0	11,560,021	4,622,461	(6,937,560)
0	0	0	(6,608,713)	(4,555,299)	2,053,414
0	0	0	9,058,909	5,174,019	(3,884,890)
0	2,071	2,071	(5,712,342)	2,346,980	8,059,322
39,008	39,008	0	29,365,191	29,365,191	0
0	0	0	825,583	825,583	0
<u>\$39,008</u>	<u>\$41,079</u>	<u>\$2,071</u>	<u>\$24,478,432</u>	<u>\$32,537,754</u>	<u>\$8,059,322</u>

Muskingum County, Ohio  
 Combined Statement of Revenues,  
 Expenses and Changes in Fund Equity  
 All Proprietary Fund Types, Non-Expendable Trust Funds and  
 Discretely Presented Component Unit  
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Operating Revenues:</b>						
Charges for Services	\$1,937,246	\$2,950,546	\$0	\$4,887,792	\$437,128	\$5,324,920
Interest	0	0	1,922	1,922	0	1,922
Contributions from Other Governments	0	0	0	0	222,023	222,023
<i>Total Operating Revenues</i>	<u>1,937,246</u>	<u>2,950,546</u>	<u>1,922</u>	<u>4,889,714</u>	<u>659,151</u>	<u>5,548,865</u>
<b>Operating Expenses:</b>						
Personal Services	328,465	0	0	328,465	253,346	581,811
Contractual Services	1,350,210	0	0	1,350,210	176,520	1,526,730
Claims and Judgments	0	2,979,569	0	2,979,569	163,245	3,142,814
Materials and Supplies	62,074	0	0	62,074	0	62,074
Other Operating Expenses	688	0	0	688	40,582	41,270
Depreciation	684,492	0	0	684,492	26,827	711,319
<i>Total Operating Expenses</i>	<u>2,425,929</u>	<u>2,979,569</u>	<u>0</u>	<u>5,405,498</u>	<u>660,520</u>	<u>6,066,018</u>
<i>Operating Income (Loss)</i>	<u>(488,683)</u>	<u>(29,023)</u>	<u>1,922</u>	<u>(515,784)</u>	<u>(1,369)</u>	<u>(517,153)</u>
<b>Non-Operating Revenues (Expenses):</b>						
Interest Income	2,802	2,164	0	4,966	17,039	22,005
Interest and Fiscal Charges	(281,990)	0	0	(281,990)	(77)	(282,067)
Loss on Disposal of Fixed Assets	(4,759)	0	0	(4,759)	0	(4,759)
Other Non-Operating Revenues	54,360	172,244	0	226,604	1,772	228,376
Other Non-Operating Expenses	(40,735)	(116,171)	0	(156,906)	(1,060)	(157,966)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(270,322)</u>	<u>58,237</u>	<u>0</u>	<u>(212,085)</u>	<u>17,674</u>	<u>(194,411)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(759,005)</u>	<u>29,214</u>	<u>1,922</u>	<u>(727,869)</u>	<u>16,305</u>	<u>(711,564)</u>
Operating Transfers - In	200,791	0	0	200,791	0	200,791
Operating Transfers - Out	(38,846)	(993,157)	0	(1,032,003)	0	(1,032,003)
<i>Net Income (Loss)</i>	<u>(597,060)</u>	<u>(963,943)</u>	<u>1,922</u>	<u>(1,559,081)</u>	<u>16,305</u>	<u>(1,542,776)</u>
<i>Retained Earnings/Fund Balances (Deficit) at Beginning of Year (Restated-Note 3)</i>	<u>(7,867,805)</u>	<u>2,884,965</u>	<u>86,282</u>	<u>(4,896,558)</u>	<u>510,160</u>	<u>(4,386,398)</u>
Residual Equity Transfers Out	(688)	0	0	(688)	0	(688)
<i>Retained Earnings/Fund Balances (Deficit) at End of Year</i>	<u>(8,465,553)</u>	<u>1,921,022</u>	<u>88,204</u>	<u>(6,456,327)</u>	<u>526,465</u>	<u>(5,929,862)</u>
Contributed Capital at Beginning of Year	28,924,989	0	0	28,924,989	0	28,924,989
Contributions During the Year:						
Customers	390,275	0	0	390,275	0	390,275
Grants	286,000	0	0	286,000	0	286,000
<i>Total Contributions During the Year</i>	<u>676,275</u>	<u>0</u>	<u>0</u>	<u>676,275</u>	<u>0</u>	<u>676,275</u>
<i>Contributed Capital at End of Year</i>	<u>29,601,264</u>	<u>0</u>	<u>0</u>	<u>29,601,264</u>	<u>0</u>	<u>29,601,264</u>
<i>Total Fund Equity at End of Year</i>	<u>\$21,135,711</u>	<u>\$1,921,022</u>	<u>\$88,204</u>	<u>\$23,144,937</u>	<u>\$526,465</u>	<u>\$23,671,402</u>

See accompanying notes to the general purpose financial statements

Muskingum County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types, Non-Expendable Trust Funds and  
 Discretely Presented Component Unit  
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Increase (Decrease) in Cash and Cash Equivalents</b>						
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$1,929,535	\$0	\$0	\$1,929,535	\$446,480	\$2,376,015
Cash Received from Quasi- External Transactions	0	3,795,385	0	3,795,385	0	3,795,385
Cash Payments for Employees and Benefits	(329,166)	0	0	(329,166)	(253,568)	(582,734)
Cash Payments to Suppliers for Goods and Services	(1,230,919)	(171,821)	0	(1,402,740)	(340,029)	(1,742,769)
Cash Payments for Claims	0	(2,648,623)	0	(2,648,623)	0	(2,648,623)
Other Operating Expenses	(688)	0	0	(688)	(40,582)	(41,270)
Contribution from Other Governments	0	0	0	0	222,023	222,023
Other Non-Operating Revenues	65,453	172,244	0	237,697	1,772	239,469
Other Non-Operating Expenses	(39,359)	(116,171)	0	(155,530)	(1,060)	(156,590)
<i>Net Cash Provided by Operating Activities</i>	<u>394,856</u>	<u>1,031,014</u>	<u>0</u>	<u>1,425,870</u>	<u>35,036</u>	<u>1,460,906</u>
<b>Cash Flows from Noncapital Financing Activities:</b>						
Operating Transfers - In	189,698	0	0	189,698	0	189,698
Operating Transfers - Out	(38,846)	(993,157)	0	(1,032,003)	0	(1,032,003)
Residual Equity Transfer Out	(688)	0	0	(688)	0	(688)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>150,164</u>	<u>(993,157)</u>	<u>0</u>	<u>(842,993)</u>	<u>0</u>	<u>(842,993)</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Acquisition of Capital Assets	(158,313)	0	0	(158,313)	(23,231)	(181,544)
Proceeds from Revenue Anticipation Notes	2,255,000	0	0	2,255,000	0	2,255,000
Capital Contributed by Customers	222,522	0	0	222,522	0	222,522
Principal Paid on Debt	(2,045,696)	0	0	(2,045,696)	0	(2,045,696)
Interest Paid on Debt	(271,631)	0	0	(271,631)	(77)	(271,708)
Grants	298,500	0	0	298,500	0	298,500
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>300,382</u>	<u>0</u>	<u>0</u>	<u>300,382</u>	<u>(23,308)</u>	<u>277,074</u>
<b>Cash Flows from Investing Activities:</b>						
Interest on Investments	2,802	2,164	1,922	6,888	17,039	23,927
<i>Net Increase in Cash and Cash Equivalents</i>	848,204	40,021	1,922	890,147	28,767	918,914
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,173,283</u>	<u>3,313,624</u>	<u>86,282</u>	<u>6,573,189</u>	<u>372,646</u>	<u>6,945,835</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,021,487</u>	<u>\$3,353,645</u>	<u>\$88,204</u>	<u>\$7,463,336</u>	<u>\$401,413</u>	<u>\$7,864,749</u>

(continued)

Muskingum County, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types, Non-Expendable Trust Funds and  
 Discretely Presented Component Unit (Continued)  
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
	Enterprise	Internal Service	Non-Expendable Trust	Primary Government	Muskingum Starlight Industries	Reporting Entity
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>						
Operating Income (Loss)	(\$488,683)	(\$29,023)	\$1,922	(\$515,784)	(\$1,369)	(\$517,153)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>						
Depreciation	684,492	0	0	684,492	26,827	711,319
Interest	0	0	(1,922)	(1,922)	0	(1,922)
Other Non-Operating Revenues	65,453	172,244	0	237,697	1,772	239,469
Other Non-Operating Expenses	(39,359)	(116,171)	0	(155,530)	(1,060)	(156,590)
<b>Changed in Assets and Liabilities:</b>						
(Increase) Decrease in Accounts Receivable	(175,464)	0	0	(175,464)	9,352	(166,112)
Decrease in Due from Other Funds	0	844,839	0	844,839	0	844,839
(Increase) Decrease in Inventory	120	0	0	120	(2,323)	(2,203)
Increase in Prepaid Items	(121)	0	0	(121)	(38)	(159)
Increase (Decrease) in Accounts Payable	(18,529)	0	0	(18,529)	656	(17,873)
Increase (Decrease) in Accrued Salaries	(1,330)	0	0	(1,330)	1,219	(111)
Increase (Decrease) in Due to Other Governments	107,868	(171,821)	0	(63,953)	0	(63,953)
Decrease in Due to Other Funds	(3,427)	0	0	(3,427)	0	(3,427)
Increase in Compensated Absences	1,683	0	0	1,683	0	1,683
Increase in Contracts Payable	55,993	0	0	55,993	0	55,993
Increase in Retainage Payable	38,407	0	0	38,407	0	38,407
Increase in Claims Payable	0	330,946	0	330,946	0	330,946
<i>Net Cash Provided by Operating Activities</i>	<u>\$227,103</u>	<u>\$1,031,014</u>	<u>\$0</u>	<u>\$1,258,117</u>	<u>\$35,036</u>	<u>\$1,293,153</u>

**Non-Cash Transactions:**

During 2000, contributed capital increased by \$167,753 due to a receivable for unbilled tap-in fees.

**Reconciliation of Non-Expendable Trust Funds Cash and Cash Equivalents to Balance Sheet:**

Cash and Cash Equivalents - All Fiduciary Funds	\$7,391,850
Cash and Cash Equivalents - Agency Funds	(7,262,567)
Cash and Cash Equivalents - Expendable Trust Funds	<u>(41,079)</u>
Cash and Cash Equivalents - Non-Expendable Trust Funds	<u>\$88,204</u>

See accompanying notes to the general purpose financial statements



Muskingum County, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Non-Expendable Trust Funds  
 For the Year Ended December 31, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,944,157	\$1,929,535	(\$14,622)
Tap-In Fees	140,691	159,347	18,656
Interest	0	2,922	2,922
Grants	680,000	298,500	(381,500)
Other Operating Revenues	63,000	0	(63,000)
Other Non-Operating Revenues	15,000	26,093	11,093
Proceeds of Notes	275,000	275,000	0
<i>Total Revenues</i>	<u>3,117,848</u>	<u>2,691,397</u>	<u>(426,451)</u>
<b>Expenses:</b>			
Personal Services	473,272	332,314	140,958
Contractual Services	3,104,138	1,383,640	1,720,498
Claims and Judgments	0	0	0
Materials and Supplies	122,300	70,967	51,333
Other Operating Expenses	8,966	688	8,278
Other Non-Operating Expenses	40,318	39,359	959
Capital Outlay	125,000	74,900	50,100
Principal Retirement	12,589	0	12,589
<i>Total Expenses</i>	<u>3,886,583</u>	<u>1,901,868</u>	<u>1,984,715</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(768,735)	789,529	1,558,264
Operating Transfers - In	89,371	106,257	16,886
Operating Transfers - Out	(223,419)	(173,419)	50,000
Advances - Out	(300,000)	0	300,000
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(1,202,783)	722,367	1,925,150
<i>Fund Equity at Beginning of Year</i>	2,276,468	2,276,468	0
<i>Unexpended Prior Year Encumbrances</i>	<u>246,828</u>	<u>246,828</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$1,320,513</u>	<u>\$3,245,663</u>	<u>\$1,925,150</u>

(continued)

Muskingum County, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Non-Expendable Trust Funds (Continued)  
 For the Year Ended December 31, 2000

	Internal Service Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$3,853,648	\$3,795,385	(\$58,263)
Tap-In Fees	0	0	0
Interest	0	1,851	1,851
Grants	0	0	0
Other Operating Revenues	0	0	0
Other Non-Operating Revenues	215,505	224,314	8,809
Proceeds of Notes	0	0	0
<i>Total Revenues</i>	<u>4,069,153</u>	<u>4,021,550</u>	<u>(47,603)</u>
<b>Expenses:</b>			
Personal Services	0	0	0
Contractual Services	171,821	171,821	0
Claims and Judgments	3,088,112	2,648,623	439,489
Materials and Supplies	0	0	0
Other Operating Expenses	0	0	0
Other Non-Operating Expenses	1,109,328	1,109,328	0
Capital Outlay	0	0	0
Principal Retirement	0	0	0
<i>Total Expenses</i>	<u>4,369,261</u>	<u>3,929,772</u>	<u>439,489</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(300,108)	91,778	391,886
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Advances - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Operating Transfers and Advances</i>	(300,108)	91,778	391,886
<i>Fund Equity at Beginning of Year</i>	3,261,360	3,261,360	0
<i>Unexpended Prior Year Encumbrances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$2,961,252</u>	<u>\$3,353,138</u>	<u>\$391,886</u>

See accompanying notes to the general purpose financial statements

Non-Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$5,797,805	\$5,724,920	(\$72,885)
0	0	0	140,691	159,347	18,656
0	1,922	1,922	0	6,695	6,695
0	0	0	680,000	298,500	(381,500)
0	0	0	63,000	0	(63,000)
0	0	0	230,505	250,407	19,902
0	0	0	275,000	275,000	0
0	1,922	1,922	7,187,001	6,714,869	(472,132)
0	0	0	473,272	332,314	140,958
0	0	0	3,275,959	1,555,461	1,720,498
0	0	0	3,088,112	2,648,623	439,489
0	0	0	122,300	70,967	51,333
0	0	0	8,966	688	8,278
0	0	0	1,149,646	1,148,687	959
0	0	0	125,000	74,900	50,100
0	0	0	12,589	0	12,589
0	0	0	8,255,844	5,831,640	2,424,204
0	1,922	1,922	(1,068,843)	883,229	1,952,072
0	0	0	89,371	106,257	16,886
0	0	0	(223,419)	(173,419)	50,000
0	0	0	(300,000)	0	300,000
0	1,922	1,922	(1,502,891)	816,067	2,318,958
86,282	86,282	0	5,624,110	5,624,110	0
0	0	0	246,828	246,828	0
<u>\$86,282</u>	<u>\$88,204</u>	<u>\$1,922</u>	<u>\$4,368,047</u>	<u>\$6,687,005</u>	<u>\$2,318,958</u>

Muskingum County, Ohio  
Combining Balance Sheet  
Discretely Presented Component Units  
December 31, 2000

	Governmental Type	Proprietary Type	Totals
	Transportation Improvement District	Muskingum Starlight Industries, Inc.	Component Units
<b>Assets:</b>			
Cash and Cash Equivalents	\$319,919	\$401,413	\$721,332
Receivables:			
Accounts	0	51,255	51,255
Materials and Supplies Inventory	0	24,744	24,744
Prepaid Items	0	2,289	2,289
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	62,369	62,369
Amount to be Provided from General Government Resources	2,739,914	0	2,739,914
<i>Total Assets</i>	<u>\$3,059,833</u>	<u>\$542,070</u>	<u>\$3,601,903</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$0	\$11,617	\$11,617
Contracts Payable	246,614	0	246,614
Accrued Wages and Benefits	0	2,547	2,547
Due to Other Governments	0	1,441	1,441
Due to Primary Government	870,000	0	870,000
Loans Payable	2,739,914	0	2,739,914
<i>Total Liabilities</i>	<u>3,856,528</u>	<u>15,605</u>	<u>3,872,133</u>
<b>Fund Equity:</b>			
Retained Earnings:			
Unreserved	0	526,465	526,465
Fund Balance:			
Unreserved, Undesignated (Deficit)	(796,695)	0	(796,695)
<i>Total Fund Equity</i>	<u>(796,695)</u>	<u>526,465</u>	<u>(270,230)</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$3,059,833</u>	<u>\$542,070</u>	<u>\$3,601,903</u>

See accompanying notes to the general purpose financial statements

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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, Prosecutor, Sheriff, 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.

#### A. 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 Childrens Services Board, the Board of Mental Retardation and Developmental Disabilities, Tuberculosis Clinic Board, the Board of Mental Health 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 of 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, Muskingum Starlight Industries, Inc. and the Transportation Improvement District. They are discretely reported to emphasize that they are legally separate from the County.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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Muskingum Starlight Industries, Inc., is a legally separate, not-for-profit corporation, served by a self-supporting board of trustees. The workshop, under a contractual agreement with the Muskingum County Board of Mental Retardation and Developmental Disabilities (MRDD), provides sheltered employment for mentally retarded or handicapped adults in Muskingum County. The Muskingum County Board of MRDD 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 retarded and handicapped adults of Muskingum County, the workshop is presented as a component unit of Muskingum County. Muskingum Starlight Industries, Inc. operates on a fiscal year ending December 31. The operating statement of Muskingum Starlight Industries, Inc. is presented at the object level. The workshop is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from Muskingum Starlight Industries, Inc., Zanesville, Ohio.

The Transportation Improvement District (TID) 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 a jointly governed entity administered 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. One ex-officio member is appointed by the President of the Ohio Senate and one ex-officio member is appointed by the Speaker of the House of Representatives. The Board of Directors appoint a Chairman, who presides at all meetings and is the chief 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 TID Board may adopt budgets, levy taxes, hire and fire employees, and issue revenue debt without the approval of the County. In prior years, the TID received funding from Muskingum County to be used for project construction costs. The Zanesville/Muskingum County Port Authority currently acts as the fiscal agent for the TID. The TID anticipates the receipt of state funding to pursue various projects, and during 2000, has received a portion of an approved loan amount. Based upon the County's appointment of a voting majority of the TID's board, and the County's ongoing financial contributions to the TID, the Transportation Improvement District is presented as a component unit of Muskingum County. The TID operates on a fiscal year ending December 31. The operating statement of the TID is presented at the program level. Separately issued financial statements can be obtained from the Transportation Improvement District, Zanesville, Ohio.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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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 County Board of Education  
Muskingum County Law Library  
Muskingum County Library System  
Muskingum College  
Muskingum Area Technical College  
Zanesville/Muskingum Convention and Visitors Bureau  
Muskingum County Senior Citizens Center

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 districts is presented as agency funds in the County's financial statements:

Muskingum County General Health District is governed by a five 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 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 is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 22.

Joint Solid Waste District  
Mental Health and Recovery Services Board  
Mid Eastern Ohio Regional Council of Governments (MEORC)  
Muskingum Area Public Transit Authority  
Zanesville - Muskingum Family and Children First Council  
Area Office on Aging  
Ohio Mid-Eastern Governments Association (OMEGA)  
Licking-Muskingum Community Based Correctional Facility (CBCF)  
Zanesville/Muskingum County Port Authority

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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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 23.

Muskingum County Convention Facilities Authority  
Zanesville Metropolitan Housing Authority  
Muskingum County Park District  
East Muskingum Water Authority

The County is associated with the County Risk Sharing Authority (CORSA). CORSA is a public entity shared risk insurance pool that provides general liability insurance coverage to the County. Additional information concerning CORSA is presented in Note 24.

#### B. Basis of Presentation

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories Governmental, Proprietary and Fiduciary.

#### Governmental Fund Types

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

**General Fund** - This fund is used to account for all financial resources of the County 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.

**Special Revenue Funds** - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.



## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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Debt Service Funds - These 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 and special assessment long-term debt principal, interest and related costs.

Capital Project Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

#### Proprietary Fund Types

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The County has the following proprietary fund types:

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - These funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies. Charges to the user departments are intended to recover total cost.

#### Fiduciary Fund Types

These funds are used to account for assets held by the County in a trustee capacity or as an agent from individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds - These funds are accounted for in essentially the same manner as governmental funds.

Non-Expendable Trust Funds - These funds are accounted for in essentially the same manner as proprietary funds; the principal of the trust must be preserved intact.

Agency Funds - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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Account Groups

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group - The General Long-Term Obligations Account Group is used to account for all long-term debt of the County, except that accounted for in the proprietary funds.

The Transportation Improvement District (Component Unit) utilizes the General Long-Term Obligations Account Group to account for long-term obligations of the TID.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial and Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989 to proprietary activities provided they do not conflict with Governmental Accounting Standards Board Statements and Interpretations. Information in the notes to the general purpose financial statements relates in general to the primary government. Information related to the operation of Muskingum Starlight Industries, Inc. and the Transportation Improvement District (Component Units) is specifically identified.

A. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust 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. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds and non-expendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund and non-expendable trust fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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Basis of accounting refers to the process whereby revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Principal and interest on general and special assessment long-term debt are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as liabilities in the period in which they will be liquidated with available financial resources rather than in the period employees earn them. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The proprietary funds and non-expendable trust funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue at year end.

Muskingum Starlight Industries, Inc. is a not-for-profit that follows the accounting guidelines set forth in GASB Statement Number 29, "The Use of Not-For-Profit Accounting and Financial Reporting Principles by Governmental Entities." Under GASB Statement Number 29, Muskingum Starlight Industries uses the governmental model for financial reporting. The not-for-profit corporation uses the full accrual method of accounting for its operations similar to the proprietary funds of the County. The Transportation Improvement District has only one fund and accounts for its operations on a modified accrual basis similar to the governmental funds of the County.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### B. Budgetary Process

The budgetary process is prescribed by provisions of the Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary information for the Brandywine Loop Construction Capital Projects Fund and a portion of the Motor Vehicle License and Gasoline Tax Special Revenue Fund is reflected in the Note Retirement Debt Service Fund for budgetary purposes. Also, debt service activity for the Sewer Enterprise Fund is reflected in the Sewer Debt Service Fund on a budgetary basis. Advances in and advances out are not required to be budgeted since they represent a temporary cash flow of resources and are intended to be repaid. Budgetary modifications may only be made by resolution of the County Commissioners.

#### Tax Budget

A budget of estimated revenue and expenditures for the period January 1 to December 31 of the following year, is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year.

#### Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statement reflect the amounts in the final amended certificate of estimated resources issued during 2000.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### Appropriations

A temporary appropriation resolution to control expenditures may be passed on or about January 1 for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. The County Commissioners legally enacted several supplemental appropriation resolutions during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

#### Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year end are reported as reservation of fund balances for subsequent-year expenditures for governmental funds and are disclosed in the notes to the financial statements for proprietary funds.

#### Lapsing of Appropriations

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

#### C. Cash and Cash Equivalents

Cash balances of the County's funds, except cash held by a trustee or fiscal agent, are pooled and invested in short-term investments in order to provide improved cash management. Except for nonparticipating investment contracts, investments are reported at fair value which is based upon quoted market prices. Nonparticipating investment contracts are reported at cost or amortized cost. For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments with maturities of three months or less at the time purchased by the County or the component units and investments of the County's cash management pool are considered to be 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 in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County Treasury. The Component Units' monies are presented separately as cash and cash equivalents.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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Interest revenue is distributed to the funds according to the Muskingum County Prosecutor's interpretation of Ohio constitutional and statutory requirements. During 2000, interest was distributed to the General Fund, certain special revenue funds, capital project funds, expendable trust funds, non-expendable trust funds and certain agency funds. Interest revenue earned during 2000 by the primary government amounted to \$3,058,112. Interest revenue credited to the General Fund during 2000 amounted to \$2,852,347, which includes \$2,318,958 assigned from other County funds. Interest received directly by Muskingum Starlight Industries, Inc. and the Transportation Improvement District during 2000 was \$17,039 and \$51,708, respectively.

#### D. Receivables and Payables

Receivables and payables to be recorded on the County's financial statements are recorded 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 payables, collectibility.

Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types. 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.

#### E. Inventory of Supplies

Inventories of governmental funds are stated at cost, while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. Inventory of the Muskingum Starlight Industries, Inc. is stated at the lower of cost or market on a first-in, first-out basis.

#### F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure in the year in which services are consumed.

#### G. Interfund Assets and Liabilities

Short-term interfund loans or the short-term portion of advances are classified as interfund receivables/payables. Long-term interfund loans are reported as advances to/from other funds and are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2000

Accounts used to indicate amounts owed to a particular fund by another fund of the County for goods or services rendered and amounts to be distributed by an agency fund to another fund of the County are classified as "due from other funds/due to other funds." The agency funds receive all tax collections (including the County's portion) within the County and then distribute them to the political subdivisions. Therefore, receivables for the County's portion of property taxes and special assessments were reported as "Due from Agency Funds" in the governmental fund types. Their corresponding payables were reported as "Due to Other Funds" in the agency funds.

H. Property, Plant, Equipment and Depreciation

General Fixed Assets Account Group

General fixed assets are assets used in the general (non-proprietary) operations of the County. They are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group at historical cost or estimated historical cost. Assets in the General Fixed Assets Account Group are not depreciated.

The costs of maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the General Fixed Assets Account Group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Enterprise Fund Fixed Assets

Property, plant, and equipment reflected in the enterprise funds and Muskingum Starlight Industries, Inc., (component unit) are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

Description	Primary Government	Muskingum Starlight Industries, Inc.
Infrastructure	50 Years	50 Years
Buildings	30 Years	30 Years
Office Furniture	10 Years	10 Years
Machinery and Radio Equipment	10 Years	N/A
Construction Equipment	8 Years	N/A
Land Improvements	5 Years	N/A
Computer and Automotive Equipment	5 Years	N/A

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### Valuation

The Primary Government fixed asset values initially were determined at December 31, 1989, and original acquisition costs were assigned when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. The Muskingum Starlight Industries, Inc. fixed asset values were determined at original acquisition costs when purchased.

#### I. Compensated Absences

Governmental Accounting Standards Board Statement 16 "Accounting for Compensated Absences," specifies the methods used to accrue liabilities for leave benefits. 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 that the County will compensate the employees for the benefits through paid time off or some other means. 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 employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy.

For the governmental funds, the County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service. The County records a liability for accumulated unused sick leave for employees for the General Fund departments after three to eight years of service, Motor Vehicle and Gas Tax fund and Dog and Kennel Fund employees after four years of service, Litter and Block Grants fund employees after five years of service, County Home Fund, Childrens Services Fund and all other departments' employees after ten years of service. A liability for the enterprise funds' accumulated sick leave is recorded for employees after seven years of service. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

#### J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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K. Long-Term Debt

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless whether they will be liquidated with current resources. However, claims and judgments, compensated absences, pension obligations and early retirement incentives are reported as a liability in the General Long-Term Obligation Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the General Long-Term Obligations Account Group until due.

Long-term obligations to be financed from proprietary fund operations are accounted for in those funds.

L. Unamortized Accounting Gain/Issuance Costs

Accounting gains and issuance costs for proprietary fund types 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. Accounting gains are presented as an increase in the face amount of the bonds payable. Issuance costs are recorded as deferred charges.

M. Contributed Capital

Contributed capital represents resources from other funds, other governments, and private sources that have been provided to enterprise funds and are not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 1989, pertaining to years prior to 1989 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

N. Reserves of Fund Equity

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 appropriations for expenditures. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, advances, endowments (contributions to non-expendable trust funds whose use is restricted), a loan guaranty, revolving loans (Community Development Block Grant monies loaned to individuals), and claimants. Reservation for claimants is established because by law, unclaimed monies are not available for appropriation until five years have passed.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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O. Interfund Transactions

During the course of normal operations the County makes numerous transactions between funds. The most significant include operating transfers and reimbursements.

1. Transfers of resources from one fund to another through which resources are to be expended are recorded as operating transfers.
2. Nonrecurring or non-routine transfers of equity between funds are recorded as residual equity transfers.
3. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and as reductions in expenditures/expenses in the reimbursed fund.

P. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates a Component Unit is included, two total columns are presented. The first is captioned "Primary Government" to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented Component Units, see Note 1. The total column on the statements which do not include component units has no additional caption.

Q. 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.

NOTE 3 - RESTATEMENT OF PRIOR YEAR FUND EQUITY AND PRIOR PERIOD ADJUSTMENTS

Certain adjustments have resulted in fund equity restatements. Retained earnings in the enterprise fund type at December 31, 1999 decreased by \$904,923 to a restated amount of (\$7,867,805). This is due to a correction in reporting fixed assets and accumulated depreciation in the Sewer Enterprise Fund from previous years.

In addition, the December 31, 1999 balance of the General Long-Term Obligations Account Group increased \$224,859 from \$21,818,504 to \$22,043,363. This is a result of adjusting beginning balance for an early retirement incentive that was implemented in prior years.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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The General Fixed Assets Account Group has been restated from \$35,386,339 to \$35,422,483. The increase in the amount of \$36,144 is due to corrections of errors in reporting fixed assets from prior years.

**NOTE 4 - CONVERSION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS**

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

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual, All Proprietary Fund Types and Non-Expendable Trust Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- B. Expenditures/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the notes for proprietary fund types (GAAP basis).
- D. Proceeds from and the principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- E. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- F. Principal and interest payments on debt obligations are reported in debt service funds on the operating statements (budget basis) rather than in the funds receiving those proceeds (GAAP basis).
- G. Revenues received by year-end and not posted to cash (budget basis) are recorded as revenue (GAAP basis).

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Budgetary information for Muskingum Starlight Industries, Inc., and the Transportation Improvement District are not reported because they are not included in the entity for which “the appropriated budget” is adopted and the Component Units do not maintain separate budgetary financial information.

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

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Uses  
All Governmental Fund Types, Expendable Trust Funds, and  
Discretely Presented Component Unit

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Transportation Improvement (Component Unit)
GAAP Basis	\$1,559,905	\$2,476,831	\$33,277	(\$7,011,142)	\$2,071	\$103,879
Net Adjustment for Revenue Accruals	533,343	1,308,031	101,423	744,969	0	0
Unreported Cash	(12,552)	(147,009)	0	35,999	0	0
Note Proceeds	0	0	2,420,000	2,650,000	0	0
Advances - In	19,509	71,914	0	365,933	0	0
Transfers - In	(267,631)	(730,887)	310,548	(1,759)	0	0
Net Adjustment for Expenditure Accruals	354,146	(105,233)	1,662	(788,577)	0	0
Inception of Capital Lease	(62,500)	0	0	0	0	0
Debt Principal Retirement	19,059	0	(2,550,696)	(2,751,209)	0	0
Interest and Fiscal Charges	1,561	0	(295,403)	43,999	0	0
Advances - Out	(11,320)	(446,036)	0	0	0	0
Transfers - Out	123,821	6,974	(310)	(204,806)	0	0
Payments Against Prior Year Encumbrances	0	0	0	7,566,870	0	0
Encumbrances	(1,210,013)	(1,356,270)	(550)	(450,962)	0	0
Excess of Expenditures for Non-Budgeted Funds	0	0	0	0	0	(103,879)
Budget Basis	\$1,047,328	\$1,078,315	\$19,951	\$199,315	\$2,071	\$0

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Net Income (Loss)/Excess of Revenues and Other Financing Sources  
Over Expenses, Operating Transfers and Advances  
All Proprietary Fund Types, Non-Expendable Trust Funds and Component Unit

	Enterprise	Internal Services	Non- Expendable Trust	Muskingum Starlight Industries, Inc. (Component Unit)
GAAP Basis	(\$597,060)	(\$963,943)	\$1,922	\$16,305
Net Adjustment for Revenue Accruals	9,433	592,921	0	0
Unreported Cash	(1,219)	507	0	0
Grants	298,500	0	0	0
Loss on Disposal of Fixed Assets	4,759	0	0	0
Transfers - In	(94,534)	0	0	0
Contributed Capital from Customers	390,275	0	0	0
Net Adjustment for Expense Accruals	385,308	(530,864)	0	0
Interest and Fiscal Charges	281,990	0	0	0
Depreciation	684,492	0	0	0
Transfers - Out	(134,573)	993,157	0	0
Capital Outlay	(74,900)	0	0	0
Encumbrances	(430,104)	0	0	0
Excess of Net Income for Non Budgeted Activity	0	0	0	(16,305)
Budget Basis	<u>\$722,367</u>	<u>\$91,778</u>	<u>\$1,922</u>	<u>\$0</u>

NOTE 5 - COMPLIANCE AND ACCOUNTABILITY

A. Primary Government

Fund Deficits:

The following funds had deficit fund balances/retained earnings as of December 31, 2000:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Fund Type/ Fund	Deficit Fund Balance/ Retained Earnings
Special Revenue Funds:	
Child Support Enforcement Agency	\$30,845
Youth Services	2,816
Litter Control	8,764
Chapter I Starlight	5,245
Senior Citizens Levy	11,002
Starlight Title VI	4,812
Log Jam Removal	11,970
Capital Projects Funds:	
Detention Center Construction	2,630,677
Brandywine Loop Construction	434,609
Energy Improvement	580,672
Sewer Enterprise Fund	8,511,550
Health Self-Insurance Internal Service Fund	364,067

The deficits in the special revenue funds are due to the recognition of payables in accordance with generally accepted accounting principles. The General Fund provides operating transfers for these funds but only as cash is required, not as deficits occur. The deficits in the capital projects funds are the result of the issuance of debt to finance projects in these funds. Once the debt is retired, the deficits will be eliminated. The deficit in the Sewer Enterprise Fund is due to accumulated losses. Management is reviewing and analyzing the sewer operations to determine appropriate measures necessary to eliminate the deficit. The deficit in the Self-Insurance Internal Service Fund is due to insufficient premiums being charged for the health insurance program. Management is reviewing and analyzing the health insurance program to determine appropriate measures necessary to eliminate the deficit.

**B. Component Unit**

The deficit fund balance in the Transportation Improvement District in the amount of \$796,695 is due to the recognition of a liability to the primary government. During 1999, the County loaned the Transportation Improvement District \$1,620,000 that will be repaid by the Transportation Improvement District from proceeds of a long-term loan from the State Infrastructure Bank. Once the liability is repaid, the deficit will be eliminated. The current balance of the loan from the County is \$870,000.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

C. Legal Compliance:

Contrary to Revised Code section 5705.39, appropriations exceeded estimated revenues plus unencumbered carry over balances for the Chapter I Starlight and the Starlight Title VI Special Revenue Funds in the amounts of \$17,965 and \$4,614, respectively, and for the State Route 60 Capital Projects Fund in the amount of \$420,001.

The County will monitor estimated revenue levels in the future to insure that appropriations are not in excess of the amount available.

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

Fund Type/ Fund	Excess
Special Revenue Funds:	
Motor Vehicle and Gasoline Tax	
Intergovernmental	\$155,702
Commissary Fund	
Public Safety	
Materials and Supplies	67,133
Childrens Services Christmas Fund	
Human Services	
Materials and Supplies	7,049
Workers' Compensation Internal Service Fund:	
Claims	88,112
Contractual Services	171,821
Other Non-Operating Expenses	1,109,328

The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

NOTE 6 - DEPOSITS AND INVESTMENTS

A. Primary Government

The County maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Cash Equivalents."

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### Legal Requirements:

Monies held by the County are classified by the State Statute into two categories. Active monies are public moneys determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained as either 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.

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:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal securities shall be direct issuances of federal 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 the terms 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 subdivisions 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 division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal and interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation and by eligible securities pledged by the financial institution as security for repayment.

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.

Cash on Hand:

At year end, the County has \$805,486 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents" and "Cash and Cash Equivalents in Segregated Accounts".

Deposits:

At year-end, the carrying amount of the County's deposits was \$49,005,465, and the bank balance was \$50,720,815. Of the bank balance:

- A. \$1,142,559 was covered by federal depository insurance;
- B. \$49,578,256 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

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Investments:

The County's investments are categorized below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County had no investments at year-end.

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash equivalents are defined to include investments with original maturities of three months or less and investments of the County's cash management pool.

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

	Cash and Cash Equivalents/ Deposits
GASB Statement 9	\$49,810,951
Undeposited Cash	<u>(805,486)</u>
GASB Statement 3	<u>\$49,005,465</u>

B. Component Units

At year end, the carrying amount of Muskingum Starlight Industries, Inc. deposits was \$401,413 and the bank balance was \$376,982. Of the bank balance, \$259,656 was covered by federal depository insurance and \$117,326 was uninsured and uncollateralized. Although the collateral held by the pledging financial institutions' trust department was in the Authority's name, non-compliance with federal requirements could potentially subject the Authority to a successful claim by the FDIC.

The Transportation Improvement District maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. At December 31, 2000, the District held demand deposits in an interest bearing account with a carrying amount of \$319,919. The bank balance was covered by federal deposit insurance or by collateral held by the pledging financial institution's trust department in the name of the District. Statutes require the District to obtain collateral for all funds on deposit.

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
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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 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$14.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$790,660,220
Public Utility Personal Property	99,203,390
Tangible Personal Property	139,035,055
Total Assessed Value	<u>\$1,028,898,665</u>

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.

Tangible personal property taxes paid 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 at September 20.

The County treasurer collects property taxes on behalf of all taxing districts in the County.

Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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NOTE 8 - PERMISSIVE SALES AND USE TAX

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 State Auditor 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. Amounts that are to be received in the available period are accrued as revenue. Sales and Use Tax revenue for 2000 amounted to \$13,460,706.

NOTE 9 - RECEIVABLES

A. Primary Government

Receivables at December 31, 2000, consist of taxes, 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, accrued interest, revolving loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. Included in total receivables is \$763,871 in delinquent special assessments which may be collected through foreclosure. All receivables are considered collectible in full. Delinquent accounts receivable are certified and collected as a special assessment, subject to foreclosure for non-payment.

A summary of the principal items of intergovernmental receivables follows:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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Fund Type/ Source	Amount
General Fund:	
Local Government Revenue Assistance	\$21,422
Local Government	84,819
Sheriff's Department Boarding of Inmates	23,850
Lunch and Breakfast Reimbursements	2,758
COPS in School Grant Reimbursement	14,642
Estate Tax	1,420
Defense of Indigents Reimbursement	94,357
Title IV-D Reimbursements	52,533
Electronic Monitor House Arrest Fees	9,967
Truancy Officer Reimbursements	5,806
Miscellaneous State Revenues	8,411
State Aid Juvenile Probation	71,891
CDBG Salary Reimbursement	15,571
<b>Total General Fund</b>	<b>407,447</b>
Special Revenue Funds:	
Litter Control Grant	11,320
Mediation Project Phase III Grant	6,533
County Road 35 Bridge Reimbursement	67,859
Federal School Lunch Program	10,530
CAFS Reimbursements	56,659
Targeted Case Management	11,841
Title XX	7,898
Childrens Services Reimbursements	596,430
Motor Vehicle License Tax	113,376
Motor Vehicle License Permissive Tax	28,784
DARE Grant	120
Gasoline Tax	117,393
Miscellaneous State Revenues	5,147

(continued)

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2000

Fund Type/ Source	Amount
Chapter VI Grants	\$ 938
Total Special Revenue Funds	1,034,828
Agency Funds:	
Motor Vehicle Permissive Tax	2,866
Motor Vehicle License Tax	26,834
Gasoline Tax	106,161
Local Government Revenue Assistance	31,472
Library and Local Government	239,641
Local Government Revenue Assistance	124,611
Total Agency Funds	531,585
Grand Total All Fund Types	\$1,973,860

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 constructions; however, payment 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 fiscal year 2001 has been recorded in the Brandywine Loop Construction Capital Projects Fund with a corresponding credit to deferred revenue. The County is not able to record a receivable for the entire amount of all payments because the payments are based upon projected collections. A receivable has been recorded in the amount of \$639,878 which represents amounts measurable at December 31, 2000.

B. Component Unit

The Muskingum Starlight Industries, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2000; therefore, no allowance for doubtful accounts has been recorded.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

**NOTE 10 - FIXED ASSETS**

A summary of the enterprise funds and Muskingum Starlight Industries, Inc. fixed assets at December 31, 2000, respectively, follows:

Category	Enterprise Funds Primary Government	Muskingum Starlight Industries Inc.
Land	\$0	\$0
Buildings	466,900	6,807
Improvements other than buildings	30,774,716	0
Machinery, Equipment, Furniture and Fixtures	174,510	157,006
Vehicles	107,071	72,915
Construction in Progress	93,550	0
Total	31,616,747	236,728
Accumulated Depreciation	(8,856,152)	(174,359)
Net Fixed Assets	\$22,760,595	\$62,369

A summary of the changes in general fixed assets during 2000 follows:

Category	Restated Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
Land	\$2,349,673	\$0	\$4,568	\$2,345,105
Buildings	20,428,173	3,813,501	14,932	24,226,742
Improvements other than Buildings	0	337,500	0	337,500
Machinery, Equipment, Furniture and Fixtures	3,276,505	521,215	1,250	3,796,470
Vehicles	5,511,258	553,155	10,700	6,053,713
Construction in Progress	3,856,874	5,503,427	943,233	8,417,068
Total	\$35,422,483	\$10,728,798	\$974,683	\$45,176,598

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2000

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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 the County Risk Sharing Authority (CORSA) to address these various types of risks. 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.

Under the CORSA program for general liability, auto liability, error and omission for public officials, and law enforcement liability, the County has \$1,000,000 of total liability coverage for each occurrence and \$1,000,000 aggregate for the error and omission for public officials. Crime insurance is covered to a limit of \$1,000,000 per loss. Property coverage is as follows:

Buildings and Contents	Replacement Cost Value
Valuable Papers	\$1,000,000
Extra Expense	\$1,000,000
Electronic Data Processing	Replacement Cost Value
Contractors Equipment	Actual Cash Value
Miscellaneous Inland Marine	Actual Cash Value
Motortruck Cargo	\$100,000
Floor and Earthquake	\$100,000,000 Pool Limit
Auto Physical Damage	Actual Cash Value
Automatic Acquisition	\$3,000,000

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. Premiums are paid to a third party administrator, CoreSource, Inc. 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 health self-insurance 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 individual claims in excess of \$75,000 and aggregate annual claims in excess of \$4,870,196.

From 1992 through 1999, the County maintained a retrospective rating workers' compensation program. Under the retrospective rating program, the County accumulated workers' compensation premiums in the workers' compensation self-insurance fund based upon rates actuarially determined by the State of Ohio. A portion of the premiums accumulated was paid directly to the State of Ohio, and the remaining premiums were maintained in the Workers' Compensation Self-Insurance Fund for the payment of future claims. In the past, workers' compensation premiums were paid to the State a year behind.



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

During 2000, the County wanted to enter into an agreement with the Ohio Bureau of Workers' Compensation under the Workers' Compensation Group Rating Plan, an insurance purchasing pool. In order to be eligible to participate in this program, the County is required to participate in a stand-alone rating program for a period of one year. The rate that was charged to the County for the 2000 premium was calculated based on the County's individual experience.

The claims liabilities of the Self-Insurance Health and Self-Insurance Workers' Compensation Internal Service Funds of \$943,424 and \$489,199, respectively, reported at December 31, 2000 are based on the requirements of Governmental Accounting Standards Board Statement No. 10 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 in 1999 and 2000 were:

Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
Self- Insurance Health				
1999	\$783,160	\$2,551,975	\$2,534,619	\$800,516
2000	800,516	2,703,419	2,560,511	943,424
Self- Insurance Workers' Compensation				
1999	330,000	45,000	73,839	301,161
2000	301,161	276,150	88,112	489,199

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

**A. Public Employees Retirement System**

All County full-time employees, other than certified teachers with the Board of Mentally Retarded/Developmentally Disabled (MRDD), contribute to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20 percent for state and local government divisions and 6 percent for law enforcement divisions. The 2000 employer contribution rate for state employers was 10.65 percent of covered payroll. For local government employer units, the rate was 10.84 percent of covered payroll. For law enforcement, the employer rate was 15.70 percent of covered payroll.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and Muskingum County is required to contribute 6.54 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 11.4 percent. Contributions are authorized by state statute. Muskingum County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,715,964, \$2,102,978, and \$2,849,782, respectively. The full amount has been contributed for 1999 and 1998. 89 percent has been contributed for 2000 with the remainder being reported as a fund liability.

#### B. State Teachers Retirement System (STRS)

Certified teachers employed by the school for the Mentally Retarded/ Developmentally Disabled Board contribute to the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and Muskingum County is required to contribute 14 percent for fiscal year 2000, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$45,051, \$42,718, and \$88,964, respectively. The full amount has been contributed for 1999 and 1998. 89 percent has been contributed for 2000 with the remainder being reported as a fund liability.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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**NOTE 13 - POST-EMPLOYMENT BENEFITS**

**A. Public Employees Retirement System (PERS)**

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement Number 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increased. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,038,223. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you go funding basis.

**B. State Teachers Retirement System (STRS)**

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2000, the board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$60,068 during 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3.419 billion at June 30, 1999. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and STRS had 99,011 eligible benefit recipients.

#### 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. As of December 31, 2000, the liability for compensated absences was \$1,951,637 for the entire County.

##### B. Other Health Insurance Options

The County also offers additional health insurance options to employees not covered under the health self-insurance program. Coresource health coverage is offered as an alternative. The County also offers life insurance coverage through Ohio National Life, Inc., vision coverage through the Vision Service Plan, Inc., and dental coverage through Coresource.

##### C. Early Retirement Incentive

In previous years, the County has offered multiple one-time retirement incentives. The amount of the incentives are based upon the employees' salaries and years of credit needed to be purchased to take advantage of this option. The PERS 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.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

**NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years, the County has entered into capitalized leases for copying equipment, road maintenance equipment, a 911 system, a satellite system and computers. 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 general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the General Fixed Assets Account Group in the amount of \$645,712 which is the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the General Long-Term Obligations Account Group. Principal payments in 2000 totaled \$59,118.

Future minimum lease payments through 2002 are as follows:

Year	Amount
2001	\$37,440
2002	19,814
Total	57,254
Less: Amount Representing Interest	(2,146)
Present Value of Net Minimum Lease Payments	\$55,108

**NOTE 16 - CONTRACTUAL COMMITMENTS**

As of December 31, 2000, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/00	Amounts Remaining on Contracts
Ash Meadows Sanitary Sewer Project	Sewer Enterprise Fund	\$244,419	\$93,550	\$150,869
Juvenile Building Construction	Juvenile Detention Facility Capital Projects Fund	8,643,729	8,218,538	425,191
	Totals	\$8,888,148	\$8,312,088	\$576,060

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

**NOTE 17 - LONG-TERM DEBT**

**A. Primary Government**

Changes in the County's long-term obligations during 2000 consist of the following:

	Outstanding 12/31/99	Additions	Deletions	Outstanding 12/31/00
General Long - Term Obligations:				
General Obligation Bonds:				
1989 - Variable Interest Rate County Office Building Improvement Bonds	\$1,885,000	\$0	\$120,000	\$1,765,000
1999 - Variable Interest Rate Child Support Enforcement Building Bonds	4,000,000	\$0	130,000	3,870,000
1989 - 7.03% Library Bonds	1,425,000	\$0	585,000	840,000
1999 - Variable Interest Rate Juvenile Detention Facility Bonds	5,000,000	\$0	160,000	4,840,000
1998 Variable Interest Rate County Facilities Refunding Bonds	6,370,000	\$0	305,000	6,065,000
<b>Total General Obligation Bonds</b>	<b>18,680,000</b>	<b>0</b>	<b>1,300,000</b>	<b>17,380,000</b>
Special Assessment Debt:				
1990 - 5.0% Avondale Special Assessment Bonds	\$89,930	\$0	\$2,965	\$86,965
1989 - 7.89% Falls Special Assessment OWDA	454,693	0	47,862	406,831
1989 - 7.89% Maysville Special Assessment OWDA	258,378	0	17,819	240,559
1996 - Variable Interest Nob Hill Special Assessment B Bonds	555,000	0	20,000	535,000
<b>Total Special Assessment Debt</b>	<b>1,358,001</b>	<b>0</b>	<b>88,646</b>	<b>1,269,355</b>
Compensated Absences	1,710,113	1,077,610	896,978	1,890,745
Tax Refund Payable	18,664	0	18,664	0
Capital Leases	51,726	62,500	59,118	55,108
Early Retirement Incentive Payable	224,859	1,351,486	463,397	1,112,948
<b>Total General Long - Term Obligations</b>	<b>22,043,363</b>	<b>2,491,596</b>	<b>2,826,803</b>	<b>21,708,156</b>

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

	Outstanding 12/31/99	Additions	Deletions	Outstanding 12/31/00
Enterprise Funds:				
1999 - Variable Interest Rate East Muskingum Project General Obligation Refunding Bonds	\$1,310,000	\$0	\$25,000	\$1,285,000
1990 - 5.00% Avondale Project General Obligation Bonds	1,070	0	35	1,035
<b>Total General Obligation Bonds</b>	<b>1,311,070</b>	<b>0</b>	<b>25,035</b>	<b>1,286,035</b>
1990 - 5.00% Avondale Sewer Revenue Bonds	162,400	0	2,300	160,100
1990 - Variable Interest Rate East Muskingum Sewer Revenue Bonds	1,093,000	0	15,400	1,077,600
1993 - 5.125% East Muskingum Series F Improvement Bonds	600,100	0	8,300	591,800
<b>Total Revenue Bonds</b>	<b>1,855,500</b>	<b>0</b>	<b>26,000</b>	<b>1,829,500</b>
1989 - 7.89% Maysville Mortgage Revenue - OWDA	372,651	0	14,661	357,990
<b>Total Enterprise Fund Long - Term Obligations</b>	<b>3,539,221</b>	<b>0</b>	<b>65,696</b>	<b>3,473,525</b>
<b>Total All Long - Term Obligations</b>	<b>\$25,582,584</b>	<b>\$2,491,596</b>	<b>\$2,892,499</b>	<b>\$25,181,681</b>

The 1989 County office building improvement bonds were used to construct and make improvements to the County office and Welfare Department building which houses the Health Department, Welfare Department, and Childrens Services and provides space to the County Board of Education. The 1989 debt is being retired with rent payments and in the event that rent is deficient, property taxes will be used for the debt repayment. 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 are going to be repaid from property taxes. 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 2000 is \$1,137. The County completed the current refunding to reduce its total debt service payments over the next 19 years.

General obligation bonds payable in the Sewer Enterprise Fund is made up of the following components:

**Muskingum County, Ohio**

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	1999 Refunding General Obligation Bonds	1990 Avondale Project General Obligation Bonds	Totals
Outstanding Balance of General Obligation Bonds	\$1,285,000	\$1,035	\$1,286,035
Unamortized Accounting Gain	(31,175)	0	(31,175)
Balance Net of Accounting Gain	\$1,253,825	\$1,035	\$1,254,860

The library bonds were used to construct a new library. The bonds are backed by the full faith and credit of the County and are paid from property taxes.

The Avondale project general obligation bonds will be paid from Sewer Enterprise Fund revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by the full faith and credit of the County.

On June 30, 1998, the County issued \$6,905,000 in general obligation bonds with interest rates varying from 3.65 percent to 4.8 percent. Proceeds 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. The bonds were sold at a discount of \$10,172. \$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 refunding bonds will be repaid from building rent and property taxes. Amounts remaining to be paid on the refunded bonds at December 31, 2000 is \$4,275,968.

Annual debt service requirements to maturity for general obligation bonds, including interest of \$9,426,589, are as follows:



**Muskingum County, Ohio**

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Year Ending December 31,	General Long-Term Obligations	Enterprise Fund	Total
2001	\$2,269,315	\$89,446	\$2,358,761
2002	1,772,138	88,508	1,860,646
2003	1,563,211	92,529	1,655,740
2004	1,560,746	91,328	1,652,074
2005	1,570,942	90,097	1,661,039
2006-2010	7,833,260	454,047	8,287,307
2011-2015	5,511,896	450,826	5,962,722
2016-2020	3,642,106	448,368	4,090,474
2021-2025	0	452,134	452,134
2026-2029	0	111,727	111,727
Total	\$25,723,614	\$2,369,010	\$28,092,624

The Avondale Special Assessment bonds, the Falls Township OWDA, Maysville OWDA, and the Nob Hill Special Assessment bonds special assessment debt will be repaid from the proceeds of special assessments levied against benefitted property owners. In the event the property owners do not pay their assessments, the County would be responsible for the debt service payment. Special assessment bond debt service requirements to maturity, including \$492,906 of interest, are as follows:

Year Ending December 31	Amount
2001	\$59,728
2002	58,520
2003	62,022
2004	60,498
2005	58,950
2006-2010	314,722
2011-2015	367,097
2016-2020	98,868
2021-2025	20,680
2026-2030	13,786
Total	\$1,114,871

Special assessment OWDA debt service requirements to maturity, including \$290,712 of interest, are as follows:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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Year Ending December 31,	Amount
2001	\$116,760
2002	111,577
2003	106,395
2004	101,213
2005	96,031
2006-2010	332,512
2011-2014	73,614
Total	\$938,102

The County will pay compensated absences and the early retirement incentives out of the fund from which employees salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

The Avondale Sewer revenue bonds, East Muskingum Sewer revenue bonds, East Muskingum Series F Improvement Bonds and the Maysville OWDA loan will be paid from revenues derived by the County from the operation of the sewer system. Revenue bond debt service requirements to maturity, including \$1,757,514 of interest, are as follows:

Year Ending December 31,	Amount
2001	\$119,515
2002	119,539
2003	119,492
2004	119,575
2005	119,578
2006-2010	597,954
2011-2015	597,735
2016-2020	597,734
2021-2025	597,912
2026-2030	597,980
Total	\$3,587,014

Annual debt service requirements to maturity for Sewer Maysville OWDA mortgage revenue debt, including interest of \$236,847, are as follows:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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Year Ending December 31,	Amount
2001	\$44,062
2002	44,062
2003	44,062
2004	44,062
2005	44,062
2006-2010	220,310
2011-2014	154,217
Total	<u>\$594,837</u>

The tax refund obligation was a long-term obligation for a repayment of taxes to the Texas Eastern Transmission Corporation, a public utility company, for tax years 1992 through 1996. The amounts repaid from the General Fund, the Tuberculosis Clinic, County Home Levy, Starlight School Levy, Childrens Services Levy, Mental Health Levy, and Sheriff Levy Special Revenue Funds; and the ADAMH Agency Fund during 2000 were for the 1996 tax repayment. The entire outstanding balance, which includes no interest, was repaid during 2000.

Pursuant to State Statute, various industrial revenue bonds have been issued 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, 2000, \$92,540,000 of industrial revenue bonds have been issued, and \$63,503,169 remained outstanding.

Effective July 23, 1990, the County entered into an Escrow Trust Agreement with Banc Ohio. The agreement provides that the County deposit \$2,721,500 from bond proceeds into an irrevocable trust with the bank for the payment to the final maturity of outstanding certificates of participation from U.S. Treasury obligations in substitution of the lease and base lease payments. The funds deposited, together with interest thereon, shall be sufficient to pay annual certificate of participation principal and semi-annual interest payments, thus providing an insubstance defeasance. As of December 31, 2000, \$1,655,000 of certificates of participation remained outstanding. The insubstance defeasance occurred for the lease and base lease for the County office building which house childrens services, the health department and the board of education.

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. This project is for financing the construction of Northpointe Drive Extension located between the City of Zanesville and the Village of Dresden. The proposed 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 \$470,050, to be repaid over 20 years, which coincide with the terms of a cooperative agreement between Muskingum County, the District, and ODOT.

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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As collateral for the loan, the State Infrastructure Bank has received an assignment of all use payments from Muskingum County and an assignment of Tax Increment Financing from the Longaberger Company. As of December 31, 2000, the District has drawn down \$2,739,914 from the loan and Muskingum County has established, and deposited \$925,000 into, a Guaranty Fund to collateralize the loan. The amount of the loan could potentially be reduced by grant monies received by the TID for the project.

The County's overall legal debt margin at December 31, 2000 was \$20,951,156.

**B. Component Unit**

Changes in the Transportation Improvement District's long-term obligation during 2000 is as follows:

	Interest Rate	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
Ohio Department of Transportation Loan	4.25%	\$0	\$2,739,914	\$0	\$2,739,914

As of December 31, 2000, the full amount of the loan has not been drawn down; consequently there has been no loan repayment schedule established.

**NOTE 18 - NOTES PAYABLE**

The following summarizes the note transactions for the year ended December 31, 2000:

	Interest Rate	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
Capital Projects Funds:					
Energy Conservation Loan	5.60%	\$626,032	\$0	\$55,387	\$570,645
Brandywine Extension	4.85%	505,000	440,000	505,000	440,000
Detention Center Construction	5.15%	2,650,000	2,650,000	2,650,000	2,650,000
Issue 2	0.00%	8,681	0	4,341	4,340
Issue 2	2.00%	125,237	0	33,079	92,158
Issue 2	2.00%	8,402	0	8,402	0
<b>Total Capital Projects Funds</b>		<b>3,923,352</b>	<b>3,090,000</b>	<b>3,256,209</b>	<b>3,757,143</b>

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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	Interest Rate	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
Sewer Improvements Notes	4.65%	\$1,980,000	\$1,980,000	\$1,980,000	\$1,980,000
Ash Meadows Sanitary Improvement Notes	4.90%	0	275,000	0	275,000
Total Enterprise Funds		1,980,000	2,255,000	1,980,000	2,255,000
Total Note Transactions		\$5,903,352	\$5,345,000	\$5,236,209	\$6,012,143

All notes are bond anticipation or revenue anticipation notes and are backed by the full faith and credit of Muskingum County. The note liability is reflected in the fund which received the proceeds. The Energy Conservation Loan has a remaining maturity of nine years and will be retired with savings from energy conservation measures. Brandywine Extension and Detention Center Construction bond anticipation notes have a maturity of one year and will be reissued until paid or bonds are issued. The Issue 2 revenue anticipation notes have specific revenues pledged for the note repayment. Issue 2 revenue anticipation notes will mature in 2005. The Sewer Improvement Notes and the Ash Meadows Sanitary Improvement Notes are bond anticipation notes, have a maturity of one year, and will be reissued until paid or bonds are issued.

Annual debt service requirements to maturity for the Energy Conservation Loan, including interest of \$152,915, is reflected the following table:

Year Ending December 31,	Amount
2001	\$90,445
2002	90,445
2003	90,445
2004	90,445
2005	90,445
2006-2008	271,335
Total	\$723,560

Annual debt service requirements to maturity for the Issue 2 revenue anticipation notes, including interest of \$3,038, are as follows:

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
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Year Ending December 31,	Amount
2001	\$39,763
2002	35,421
2003	19,927
2004	4,425
Total	<u>\$99,536</u>

**NOTE 19 - OPERATING LEASES - LESSEE DISCLOSURE**

The County has entered into a lease for land and a building in conjunction with the City of Zanesville. The County and City lease the Anchor Glass Facilities from the Zanesville/Muskingum County Port Authority and in turn rent the facilities to the Anchor Glass Corporation. During 2000 the County incurred expenditures of \$113,432 for the operating lease. The rental payments for the land and building through 2008 are as follows:

Year	Amount
2001	\$131,688
2002	125,281
2003	133,734
2004	123,047
2005	127,860
2006-08	386,219

**NOTE 20 - INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2000 consist of the following individual fund receivables and payables:

Muskingum County, Ohio

Notes to the General Purpose Financial Statements  
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Interfund Transactions	Receivable	Payable
Interfund Receivable/ Payables		
General Fund	\$11,320	\$0
Special Revenue Funds:		
Starlight School Levy	5,802	14,191
Motor Vehicle Gasoline and Tax	365,933	0
Litter Prevention	0	11,320
Chapter I - Starlight	14,191	0
Starlight Title - VI	0	5,802
Total Special Revenue Funds	385,926	31,313
Special Assessment Debt Service Fund	116	0
Cannelville Road Capital Projects Fund	0	365,933
Sewer Enterprise Fund	0	116
Total Interfund Receivables/ Payables	\$397,362	\$397,362
Due From/ To Other Funds		
General Fund	\$2,723,855	\$209,564
Special Revenue Funds:		
Block Grants	21,000	16,442
Child Support Enforcement Fund	0	47,040
Childrens Services Levy Fund	1,879,643	50,540
Cops Grant	0	14,634
Community Correction Fund	0	3,592
County Home Levy Fund	2,052,680	27,856
Delinquent Real Estate Tax and Collection	0	948
Dog and Kennel Fund	0	2,213
Electronic Monitor	0	44
Indigent Guardianship	0	600
Litter Fund	0	1,424
Motor Vehicle and Gas Tax Fund	0	26,380
Public Assistance Fund	0	126,465
Real Estate Assessment Fund	0	1,951
Felony Delinquent Care and Custody Fund	0	1,897
Certificate of Title Administration Fund	0	2,489

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Interfund Transactions (Continued)	Receivable	Payable
Starlight School Levy	\$3,563,880	\$67,908
Tuberculosis Clinic Fund	410,537	5,198
Sheriff Levy Fund	422,486	6,628
Senior Citizens Levy Fund	465,719	16,932
Mental Health Fund	1,025,592	0
Youth Services Fund	0	2,193
Chapter I - Starlight Fund	0	1,577
Total Special Revenue Funds	9,841,537	424,951
Debt Service Funds:		
Library Debt Service Fund	608,563	0
Special Assessment Debt Service Fund	2,762,932	0
Total Debt Service Funds	3,371,495	0
Due From/To Other Funds		
Proprietary Funds:		
Sewer Fund	\$0	\$5,078
Sunshine Child Care Center Fund	0	2,057
Total Proprietary Funds	0	7,135
Agency Funds:		
Family and Children First Fund	0	12,392
Health Agency	935,282	37,555
Soil and Water	0	3,659
Court Agency	0	41,950
Local Emergency Planning	0	128
Muskingum Area Board of Alcohol, Drug and Mental Health Services	0	10,450
Muskingum County Park Commission	0	1,174
Hotel Lodging	0	2,400
Real Estate Agency	0	14,231,961
Undivided General Personal Agency	0	2,495,381

(continued)



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Interfund Transactions (Continued)	Receivable	Payable
Payroll Agency	\$606,531	\$0
Total Agency Funds	1,541,813	16,837,050
Total Due From/ To Other Funds	\$17,478,700	\$17,478,700
Advances To/ From Other Funds:		
General Fund	\$543,000	\$0
Proprietary Fund		
Sewer Fund	0	543,000
Total Advance To/ From Other Funds	\$543,000	\$543,000

**NOTE 21 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS AND COMPONENT UNIT**

The County's Sewer Enterprise Fund accounts for the provision of sewer services. The Sunshine Child Care Center Enterprise Fund accounts for child care services provided to county employees and the general public. The Muskingum Starlight Industries, Inc. (Component Unit) provides various services for the mentally retarded/developmentally disabled.

	Sewer Enterprise Fund	Sunshine Child Care Center Enterprise Fund	Total Primary Government	Muskingum Starlight Industries, Inc. (Component Unit)
Operating Revenues	\$1,841,886	\$95,360	\$1,937,246	\$659,151
Depreciation Expense	684,492	0	684,492	26,827
Operating Income (Loss)	(475,847)	(12,836)	(488,683)	(1,369)
Net Non-Operating Revenues (Expenses)	(270,322)	0	(270,322)	17,674
Operating Transfers - In	164,534	36,257	200,791	0
Operating Transfers - Out	(38,846)	0	(38,846)	0
Net Income	(620,481)	23,421	(597,060)	16,305
Current Capital Contributions	676,275	0	676,275	0
Increase in Plant and Equipment	158,313	0	158,313	23,231
Net Working Capital	2,268,862	45,997	2,314,859	464,096

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

	Sewer Enterprise Fund	Sunshine Child Care Center Enterprise Fund	Total Primary Government	Muskingum Starlight Industries, Inc. (Component Unit)
Total Assets	\$27,678,578	\$50,794	\$27,729,372	\$542,070
Bonds and Other Long - Term Liabilities				
Payable from Revenues	3,939,743	0	3,939,743	0
Total Equity	21,089,714	45,997	21,135,711	526,465
Encumbrances Outstanding at				
December 31,2000	430,104	0	430,104	0

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste District

The County is a member of the Muskingum, Morgan, Monroe, Washington, Noble and Guernsey Solid Waste District, which is a jointly governed organization. The purpose of the District is to make disposal of waste in the six-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989 as required by the Ohio Revised Code.

The Muskingum, Morgan, Monroe, Washington, Noble and Guernsey Solid Waste 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. Although the County contributed amounts to the District at the time of its creation, no contributions were received from the County in 2000. No future contributions by the County are anticipated. 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.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### B. Mental Health and Recovery Services Board

The Mental Health and Recovery Services Board is a jointly governed organization. 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 a eighteen member board of trustees; three appointed by the Muskingum County Commissioners, seven appointed by the commissioners of the other participating counties, three 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 2000, Muskingum County contributed \$913,994 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 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 Eastern Ohio Regional Council of Governments (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization which serves fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. Although the County contributed to the Council upon its creation, during 2000, the County contributed \$11,281 to the Council. Continued existence of the Council is not dependent on the County's continued participation, and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt.

#### D. Muskingum Area Public Transit Authority

The Muskingum Area Public Transit Authority (Authority) was created pursuant to state statutes in 1979. The County, the City of Zanesville, and the Village of South Zanesville appoint members to the Authority'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 2000, the County contributed Section 18 Program funds to the Authority in the amount of \$57,500. The continued existence of the Authority is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Authority. The Authority has no outstanding debt. The Authority is a component unit of the City of Zanesville.

## Muskingum County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2000

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#### E. Zanesville-Muskingum Family and Children First Council

The Zanesville-Muskingum Family and 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 Health Department, Superintendent of the Zanesville City School District, Superintendent of the Muskingum County Educational Service Center, Director of the ADAMH Board, Director of the Muskingum County Department of Job and Family Services, Director of the Muskingum County Childrens Services Board, an 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 2000, the County made no contributions 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 Office on Aging

The Area Office 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 Council 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 Office on Aging receives Title III monies to be used for programs within the member counties. During 2000, Muskingum 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 Council 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 aid and 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 2000, OMEGA received \$4,976 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 General Purpose Financial Statements December 31, 2000

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#### 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 2000, 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 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. The County and City currently lease the Anchor Glass Facilities from the Authority pursuant to a 1988 operating lease agreement. The County and City sublease the facilities to the Anchor Glass Corporation. The payments are used for the payment of the Authority's outstanding bonds. The County's share of the Anchor Glass Corporation's rent income and the related operating lease payments are reflected in the General Fund. In addition to the required operating lease payments, the County and City contributed \$570,000 and \$120,000, respectively, to the Authority during 2000. Separately issued financial statements can be obtained from the Zanesville/Muskingum County Port Authority, Zanesville, Ohio.

#### NOTE 23 - 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 four percent of each transaction occurring within the boundaries of Muskingum County. The County is prohibited from contributing to the operations of the Convention Authority by State Law. During 2000, the Authority received \$402,897 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 General Purpose Financial Statements  
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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 County Park District

The Muskingum County 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 and local government revenue assistance monies during 2000. The County serves as fiscal agent for the Park District and the activity is reflected in the Park District Agency Fund.

D. East Muskingum Water Authority

The East Muskingum Water Authority (Authority) was created pursuant to the laws of the State of Ohio by Muskingum County Municipal Court action in 1967. The Authority is a legally separate entity which is governed by a five member board of trustees appointed by the common pleas court judge. The board of trustees may adopt budgets, hire and fire employees, and issue revenue debt without the approval of the County. The Authority received revenues from charges for services during 2000. During 2000, the County purchased a ten percent interest in the Authority's water treatment plant and well-field. The County's undivided ten percent interest in the assets are reflected in the General Fixed Assets Account Group. By contractual agreement, the County will purchase water from the Authority based upon actual usage. The Authority currently has outstanding revenue debt. The Authority's complete financial information can be obtained from the East Muskingum Water Authority, Zanesville, Ohio.

NOTE 24 - PUBLIC ENTITY SHARED RISK POOL

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among thirty-nine 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 General Purpose Financial Statements  
December 31, 2000

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 issued 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 2000 was \$194,556.

NOTE 25 - 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 operating revenues and operating expenses at cost or fair market value as applicable, in the general purpose financial statements. In 2000, these contributions were \$222,023.

NOTE 26 - FUND EQUITY RESERVES

The following reservations of fund balances existed as of December 31, 2000:

Fund Type/ Reserve Type	Amount
General Fund:	
Fund Balance:	
Reserved for Encumbrances	\$871,008
Reserved for Inventory	125,083
Reserved for Advances	543,000
Reserved for Claimants	48,984
Total General Fund	1,588,075
Special Revenue Funds:	
Fund Balance:	
Reserved for Encumbrances	1,037,938
Reserved for Inventory	307,701

(continued)

**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

Fund Type/ Reserve Type	Amount
Reserved for Loans	\$9,399
Reserved for Loan Guaranty	925,000
Total Special Revenue Funds	2,280,038
Debt Service Funds:	
Fund Balance:	
Reserved for Encumbrances	550
Capital Projects Funds:	
Fund Balance:	
Reserved for Encumbrances	327,465
Reserved for Inventory	1,344
Total Capital Projects Funds:	328,809
Non- Expendable Trust Funds	
Fund Balance:	
Reserved for Endowment	37,171
Grand Total All Reserves	\$4,234,643

NOTE 27 - CONTRIBUTED CAPITAL

During the year, contributed capital in the Sewer Enterprise Fund increased by the following amounts:

Source	Amount
Governmental Funds	
Grants	\$286,000
Customer Tap- In Fees	390,275
Total Additions	676,275
Contributed Capital January 1, 2000	28,924,989
Contributed Capital December 31, 2000	\$29,601,264



**Muskingum County, Ohio**

**Notes to the General Purpose Financial Statements  
December 31, 2000**

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NOTE 28 - 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. The County's Department of Job and Family Services had on hand for distribution \$3,480 of federal food stamps at December 31, 2000.

NOTE 29 - 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.

NOTE 30 - SUBSEQUENT EVENT

On February 1, 2001, the County entered into an Acquisition and Dissolution Agreement with Falls Township Sewer District contemplating the transfer, subject to the approval of the common pleas court, of the District's assets to the County. Also the agreement allows for the discharge by the County of the District's liabilities and obligations existing under an agreement between the District and the Ohio Water Development Authority.

## **GENERAL FUND**

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The General Fund is used to account for all activities of the County not included in other specified funds.

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$2,879,901	\$2,916,630	\$36,729
Permissive Sales Taxes	13,520,961	13,521,364	403
Charges for Services	1,622,830	1,585,240	(37,590)
Licenses and Permits	13,350	11,452	(1,898)
Fines and Forfeitures	356,794	351,844	(4,950)
Intergovernmental	2,398,060	2,455,416	57,356
Interest	2,505,635	2,704,398	198,763
Reimbursements	945,153	704,280	(240,873)
Rent	6,230	6,230	0
Other	79,808	92,030	12,222
<i>Total Revenues</i>	<u>24,328,722</u>	<u>24,348,884</u>	<u>20,162</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	598,439	547,744	50,695
Fringe Benefits	112,757	106,563	6,194
Materials and Supplies	80,425	74,589	5,836
Contractual Services	582,939	462,269	120,670
Capital Outlay	574,275	521,268	53,007
Other	833,705	761,299	72,406
<i>Total Board of County Commissioners</i>	<u>2,782,540</u>	<u>2,473,732</u>	<u>308,808</u>
County Auditor			
Salaries and Wages	244,016	242,368	1,648
Fringe Benefits	4,500	3,278	1,222
Materials and Supplies	41,015	40,335	680
Contractual Services	55,466	53,129	2,337
Capital Outlay	6,000	5,958	42
Other	75	53	22
<i>Total County Auditor</i>	<u>351,072</u>	<u>345,121</u>	<u>5,951</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Assessing Personal Property			
Salaries and Wages	\$47,384	\$45,805	\$1,579
Fringe Benefits	46,901	43,689	3,212
Materials and Supplies	<u>4,200</u>	<u>3,744</u>	<u>456</u>
<i>Total Assessing Personal Property</i>	<u>98,485</u>	<u>93,238</u>	<u>5,247</u>
Assessing Real Property			
Salaries and Wages	40,601	39,846	755
Fringe Benefits	<u>6,561</u>	<u>5,677</u>	<u>884</u>
<i>Total Assessing Real Property</i>	<u>47,162</u>	<u>45,523</u>	<u>1,639</u>
County Treasurer			
Salaries and Wages	153,680	148,797	4,883
Fringe Benefits	27,500	22,073	5,427
Materials and Supplies	45,218	34,850	10,368
Contractual Services	3,110	2,224	886
Capital Outlay	2,000	670	1,330
Other	<u>1,600</u>	<u>1,563</u>	<u>37</u>
<i>Total County Treasurer</i>	<u>233,108</u>	<u>210,177</u>	<u>22,931</u>
Prosecuting Attorney			
Salaries and Wages	731,565	575,739	155,826
Fringe Benefits	145,805	112,291	33,514
Materials and Supplies	26,853	17,920	8,933
Contractual Services	21,635	10,052	11,583
Capital Outlay	25,000	24,765	235
Other	<u>65,790</u>	<u>60,146</u>	<u>5,644</u>
<i>Total Prosecuting Attorney</i>	<u>1,016,648</u>	<u>800,913</u>	<u>215,735</u>
Budget Commission			
Materials and Supplies	<u>500</u>	<u>0</u>	<u>500</u>
<i>Total Budget Commission</i>	<u>500</u>	<u>0</u>	<u>500</u>
Board of Revision			
Other	<u>440</u>	<u>0</u>	<u>440</u>
<i>Total Board of Revision</i>	<u>440</u>	<u>0</u>	<u>440</u>
Bureau of Inspection			
Examinations - County Offices	<u>61,030</u>	<u>61,025</u>	<u>5</u>
<i>Total Bureau of Inspection</i>	<u>61,030</u>	<u>61,025</u>	<u>5</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
County Planning Commission			
Materials and Supplies	\$1,500	\$0	\$1,500
<i>Total County Planning Commission</i>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
Board of Elections			
Salaries and Wages	210,837	210,055	782
Fringe Benefits	28,010	26,909	1,101
Materials and Supplies	47,735	47,481	254
Contractual Services	26,784	24,936	1,848
Capital Outlay	2,000	996	1,004
<i>Total Board of Elections</i>	<u>315,366</u>	<u>310,377</u>	<u>4,989</u>
Automatic Data Processing Board			
Salaries and Wages	26,243	23,812	2,431
Fringe Benefits	4,964	3,125	1,839
Materials and Supplies	7,600	7,600	0
Contractual Services	28,766	28,382	384
Capital Outlay	6,534	4,449	2,085
<i>Total Automatic Data Processing Board</i>	<u>74,107</u>	<u>67,368</u>	<u>6,739</u>
Maintenance and Operation			
Salaries and Wages	512,591	503,952	8,639
Fringe Benefits	73,086	70,920	2,166
Materials and Supplies	115,000	100,822	14,178
Contractual Services	943,487	787,466	156,021
Capital Outlay	30,000	27,398	2,602
Other	390,000	382,316	7,684
<i>Total Maintenance and Operation</i>	<u>2,064,164</u>	<u>1,872,874</u>	<u>191,290</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government - Legislative and Executive (continued)			
Recorder			
Salaries and Wages	\$155,415	\$140,683	\$14,732
Fringe Benefits	28,140	21,126	7,014
Materials and Supplies	14,000	9,236	4,764
Contractual Services	70,200	65,545	4,655
Other	2,500	1,623	877
<i>Total Recorder</i>	<u>270,255</u>	<u>238,213</u>	<u>32,042</u>
Insurance on Property			
County Buildings	140,000	0	140,000
Other County Property	140,000	43,005	96,995
<i>Total Insurance on Property</i>	<u>280,000</u>	<u>43,005</u>	<u>236,995</u>
Insurance on Persons			
Worker's Compensation	70,000	0	70,000
Official Bonds	15,800	5,725	10,075
Group and Liability	1,305,086	1,305,086	0
<i>Total Insurance on Persons</i>	<u>1,390,886</u>	<u>1,310,811</u>	<u>80,075</u>
Pensions			
Public Employees Retirement	40,000	0	40,000
Medicare	247,000	245,129	1,871
<i>Total Pensions</i>	<u>287,000</u>	<u>245,129</u>	<u>41,871</u>
<i>Total General Government - Legislative and Executive</i>	<u>9,274,263</u>	<u>8,117,506</u>	<u>1,156,757</u>
General Government - Judicial			
Court of Appeals			
Salaries and Wages	240	0	240
Fringe Benefits	33	0	33
Other	12,000	6,281	5,719
<i>Total Court of Appeals</i>	<u>12,273</u>	<u>6,281</u>	<u>5,992</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>General Government - Judicial (continued)</b>			
<b>Common Pleas Court</b>			
Salaries and Wages	\$418,256	\$407,345	\$10,911
Fringe Benefits	80,468	71,417	9,051
Materials and Supplies	22,976	9,657	13,319
Contractual Services	129,763	109,881	19,882
Other	5,828	5,330	498
<i>Total Common Pleas Court</i>	<u>657,291</u>	<u>603,630</u>	<u>53,661</u>
<b>Jury Commission</b>			
Salaries and Wages	6,840	5,640	1,200
Fringe Benefits	851	851	0
<i>Total Jury Commission</i>	<u>7,691</u>	<u>6,491</u>	<u>1,200</u>
<b>Adult Probation</b>			
Salaries and Wages	137,902	100,751	37,151
Fringe Benefits	23,815	11,429	12,386
Materials and Supplies	4,500	3,881	619
Contractual Services	2,520	1,457	1,063
<i>Total Adult Probation</i>	<u>168,737</u>	<u>117,518</u>	<u>51,219</u>
<b>Juvenile Court</b>			
Salaries and Wages	262,563	212,319	50,244
Fringe Benefits	47,740	32,931	14,809
Materials and Supplies	21,902	21,902	0
Contractual Services	80,800	79,689	1,111
Capital Outlay	28,500	28,500	0
Other	20,500	20,500	0
<i>Total Juvenile Court</i>	<u>462,005</u>	<u>395,841</u>	<u>66,164</u>
<b>Juvenile Probation</b>			
Salaries and Wages	280,782	221,518	59,264
Fringe Benefits	53,572	36,615	16,957
Materials and Supplies	500	500	0
Capital Outlay	16,500	16,500	0
Other	8,500	8,500	0
<i>Total Juvenile Probation</i>	<u>359,854</u>	<u>283,633</u>	<u>76,221</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>General Government - Judicial (continued)</b>			
<b>Detention Home</b>			
Salaries and Wages	\$1,062,952	\$549,978	\$512,974
Fringe Benefits	155,856	63,770	92,086
Materials and Supplies	94,500	58,931	35,569
Contractual Services	14,400	12,504	1,896
Capital Outlay	4,000	4,000	0
Other	100,250	58,823	41,427
<i>Total Detention Home</i>	<u>1,431,958</u>	<u>748,006</u>	<u>683,952</u>
<b>Probate Court</b>			
Salaries and Wages	133,054	128,333	4,721
Fringe Benefits	29,000	22,427	6,573
Materials and Supplies	7,000	6,587	413
Contractual Services	16,100	2,604	13,496
Capital Outlay	5,000	1,059	3,941
Other	11,000	6,528	4,472
<i>Total Probate Court</i>	<u>201,154</u>	<u>167,538</u>	<u>33,616</u>
<b>Clerk of Courts</b>			
Salaries and Wages	211,077	203,805	7,272
Fringe Benefits	37,418	31,452	5,966
Materials and Supplies	22,015	22,015	0
Contractual Services	13,658	13,658	0
Capital Outlay	11,861	11,861	0
Other	977	977	0
<i>Total Clerk of Courts</i>	<u>297,006</u>	<u>283,768</u>	<u>13,238</u>
<b>County Court</b>			
Salaries and Wages	202,695	201,838	857
Fringe Benefits	34,557	29,765	4,792
Materials and Supplies	12,500	10,532	1,968
Contractual Services	500	250	250
Capital Outlay	7,500	6,925	575
Other	10,615	10,511	104
<i>Total County Court</i>	<u>268,367</u>	<u>259,821</u>	<u>8,546</u>
<b>Municipal Court</b>			
Salaries and Wages	62,328	61,281	1,047
Fringe Benefits	9,600	8,571	1,029
Materials and Supplies	400	0	400
Other	1,000	0	1,000
<i>Total Municipal Court</i>	<u>73,328</u>	<u>69,852</u>	<u>3,476</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
General Government - Judicial (continued)			
Law Library			
Salaries and Wages	\$21,054	\$17,412	\$3,642
Fringe Benefits	3,636	2,587	1,049
<i>Total Law Library</i>	<u>24,690</u>	<u>19,999</u>	<u>4,691</u>
Attorney Fees - Public Defender Attorney Fees	425,000	410,320	14,680
<i>Total Attorney Fees - Public Defender</i>	<u>425,000</u>	<u>410,320</u>	<u>14,680</u>
<i>Total General Government - Judicial</i>	<u>4,389,354</u>	<u>3,372,698</u>	<u>1,016,656</u>
Public Safety			
Coroner's Office:			
Salaries and Wages	33,541	30,824	2,717
Fringe Benefits	5,793	4,622	1,171
Contractual Services	49,700	49,700	0
<i>Total Coroner's Office</i>	<u>89,034</u>	<u>85,146</u>	<u>3,888</u>
Sheriff			
Salaries and Wages	2,155,321	2,107,844	47,477
Fringe Benefits	406,729	398,856	7,873
Materials and Supplies	211,441	179,755	31,686
Contractual Services	339,478	329,577	9,901
Capital Outlay	283,149	283,149	0
Other	36,921	33,069	3,852
<i>Total Sheriff</i>	<u>3,433,039</u>	<u>3,332,250</u>	<u>100,789</u>
Jail			
Salaries and Wages	1,270,842	1,249,280	21,562
Fringe Benefits	219,941	219,941	0
Materials and Supplies	211,650	211,650	0
Contractual Services	117,194	112,245	4,949
Capital Outlay	40,500	40,500	0
Other	10,500	10,500	0
<i>Total Jail</i>	<u>1,870,627</u>	<u>1,844,116</u>	<u>26,511</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety (continued)			
Disaster Services			
Salaries and Wages	\$15,450	\$14,976	\$474
Fringe Benefits	2,668	2,171	497
Materials and Supplies	400	283	117
Other	2,500	2,493	7
<i>Total Disaster Services</i>	<u>21,018</u>	<u>19,923</u>	<u>1,095</u>
Building Regulation			
Salaries and Wages	123,025	114,355	8,670
Fringe Benefits	23,670	17,636	6,034
Materials and Supplies	8,000	7,312	688
Contractual Services	144,500	137,353	7,147
Other	33,000	22,465	10,535
<i>Total Building Regulation</i>	<u>332,195</u>	<u>299,121</u>	<u>33,074</u>
<i>Total Public Safety</i>	<u>5,745,913</u>	<u>5,580,556</u>	<u>165,357</u>
Public Works			
Engineer			
Salaries and Wages	142,347	142,311	36
Fringe Benefits	21,047	20,769	278
Materials and Supplies	4,000	4,000	0
Contractual Services	230,102	733	229,369
Capital Outlay	725,463	724,743	720
Other	767	767	0
<i>Total Engineer</i>	<u>1,123,726</u>	<u>893,323</u>	<u>230,403</u>
Technical Support			
Salaries and Wages	72,885	44,000	28,885
Fringe Benefits	12,587	4,572	8,015
Materials and Supplies	5,000	3,305	1,695
Other	6,000	6,000	0
<i>Total Technical Support</i>	<u>96,472</u>	<u>57,877</u>	<u>38,595</u>
<i>Total Public Works</i>	<u>1,220,198</u>	<u>951,200</u>	<u>268,998</u>
Health			
Humane Society			
Salaries and Wages	11,333	10,070	1,263
Fringe Benefits	1,958	1,509	449
Other	6,000	6,000	0
<i>Total Humane Society</i>	<u>19,291</u>	<u>17,579</u>	<u>1,712</u>
Agriculture			
Grant	245,000	245,000	0
Apiary Inspection	1,200	1,200	0
Cattle Disease Prevention	300	0	300
<i>Total Agriculture</i>	<u>246,500</u>	<u>246,200</u>	<u>300</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Health (continued)			
Other Health			
Hydrophobia Claims	\$500	\$0	\$500
Crippled Children Aid	122,551	122,551	0
Other	<u>67,449</u>	<u>60,495</u>	<u>6,954</u>
<i>Total Other Health</i>	<u>190,500</u>	<u>183,046</u>	<u>7,454</u>
<i>Total Health</i>	<u>456,291</u>	<u>446,825</u>	<u>9,466</u>
Human Services			
Soldier's Relief			
Salaries and Wages	19,158	18,600	558
Fringe Benefits	11,496	8,816	2,680
Materials and Supplies	7,500	4,369	3,131
Contractual Services	225,100	206,088	19,012
Capital Outlay	4,000	289	3,711
Other	<u>500</u>	<u>190</u>	<u>310</u>
<i>Total Soldier's Relief</i>	<u>267,754</u>	<u>238,352</u>	<u>29,402</u>
Veteran's Services			
Salaries and Wages	111,696	110,418	1,278
Fringe Benefits	18,553	14,005	4,548
Materials and Supplies	5,000	1,594	3,406
Contractual Services	<u>13,804</u>	<u>12,754</u>	<u>1,050</u>
<i>Total Veteran's Services</i>	<u>149,053</u>	<u>138,771</u>	<u>10,282</u>
Public Assistance			
Child Support	<u>407,533</u>	<u>0</u>	<u>407,533</u>
<i>Total Public Assistance</i>	<u>407,533</u>	<u>0</u>	<u>407,533</u>
<i>Total Human Services</i>	<u>824,340</u>	<u>377,123</u>	<u>447,217</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other	\$35,000	\$4,000	\$31,000
<i>Total Other</i>	<u>35,000</u>	<u>4,000</u>	<u>31,000</u>
Intergovernmental Grants	555,997	496,068	59,929
<i>Total Intergovernmental</i>	<u>555,997</u>	<u>496,068</u>	<u>59,929</u>
<i>Total Expenditures</i>	<u>22,501,356</u>	<u>19,345,976</u>	<u>3,155,380</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,827,366</u>	<u>5,002,908</u>	<u>3,175,542</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	38,357	36,857	(1,500)
Advances - In	0	19,509	19,509
Advances - Out	(128,440)	(11,320)	117,120
Operating Transfers - In	219,133	116,002	(103,131)
Operating Transfers - Out	(5,795,428)	(4,116,628)	1,678,800
<i>Total Other Financing Sources (Uses)</i>	<u>(5,666,378)</u>	<u>(3,955,580)</u>	<u>1,710,798</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(3,839,012)	1,047,328	4,886,340
<i>Fund Balance at Beginning of Year</i>	7,606,721	7,606,721	0
<i>Unexpended Prior Year Encumbrances</i>	<u>210,474</u>	<u>210,474</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,978,183</u></u>	<u><u>\$8,864,523</u></u>	<u><u>\$4,886,340</u></u>

## SPECIAL REVENUE FUNDS

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Special revenue funds are used to account for proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all 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.

Public Assistance Fund - To account for various federal and state grants as well as County contributions, 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 license and gasoline taxes. Expenditures in this special revenue fund are restricted by state law to county road and bridge repair/improvement programs.

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

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.

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

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 mentally retarded and 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 mentally retarded and developmentally disabled.

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.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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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.

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 a state grant to enforce litter laws and educate citizens.

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.

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.

Chapter I Starlight Fund - To account for federal grant monies used for salaries and fringe benefits of classroom assistants.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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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.

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.

Family Resources Fund - To account for State grant monies to be used for respicare, family training, home modification, adaptive equipment, and special diets.

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 the County 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.

Starlight Title VI Fund - To account for state grant monies used for materials and supplies for MR/DD students.

COPS Grant Fund - To account for federal, outlying schools, and local revenues used for salaries and benefits for two county sheriff's officers to work with schools to prevent school violence.

(continued)

## **SPECIAL REVENUE FUNDS (Continued)**

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Violence Against Women Association (VAWA) Fund - To account for federal and local monies used to provide support programs for women through the court systems.

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

Juvenile Detention Subsidy Fund - To account for state grants used in the operation and maintenance of the Detention Facility through the Ohio Department of Youth Services.

Log Jam Removal Fund - To account for state grants used in the removal of log jams, debris, and leaning trees as a result of the 1997 and 1998 floods.

Mediation Project Phase III Fund - To account for state grants used in the mediation program associated with the Common Pleas Court.



Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 2000

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$31,408	\$122,355	\$576,662	\$1,703,625
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	3,538
Interfund	0	0	0	365,933
Revolving Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Due from Other Governments	0	0	0	327,686
Materials and Supplies Inventory	272	0	7,477	255,170
Prepaid Items	0	0	5,985	2,920
<i>Total Assets</i>	<u>\$31,680</u>	<u>\$122,355</u>	<u>\$590,124</u>	<u>\$2,658,872</u>
<b>Liabilities:</b>				
Accounts Payable	\$2,962	\$0	\$36,963	\$106,673
Contracts Payable	0	0	0	7,285
Accrued Wages and Benefits	3,953	80,218	186,319	70,313
Compensated Absences Payable	0	2,193	6,069	2,400
Interfund Payable	0	0	0	0
Due to Other Funds	2,213	47,040	126,465	26,380
Due to Other Governments	1,125	23,749	132,715	34,589
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>10,253</u>	<u>153,200</u>	<u>488,531</u>	<u>247,640</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	9,934	135,972	238,441	120,449
Reserved for Inventory	272	0	7,477	255,170
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Undesignated (Deficit)	11,221	(166,817)	(144,325)	2,035,613
<i>Total Fund Equity (Deficit)</i>	<u>21,427</u>	<u>(30,845)</u>	<u>101,593</u>	<u>2,411,232</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$31,680</u>	<u>\$122,355</u>	<u>\$590,124</u>	<u>\$2,658,872</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2000

	County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$456,823	\$602,742	\$3,225,051	\$3,526
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due from Other Funds	0	0	16,793	0
Due from Agency Funds:				
Property and Other Taxes	2,052,680	0	1,862,850	0
Due from Other Governments	0	0	596,430	120
Materials and Supplies Inventory	19,526	0	4,360	0
Prepaid Items	243	0	4,931	0
<i>Total Assets</i>	<u>\$2,529,272</u>	<u>\$602,742</u>	<u>\$5,710,415</u>	<u>\$3,646</u>
<b>Liabilities:</b>				
Accounts Payable	\$19,937	\$0	\$5,192	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	40,557	4,124	76,521	0
Compensated Absences Payable	1,583	0	3,456	0
Interfund Payable	0	0	0	0
Due to Other Funds	27,856	1,951	50,540	0
Due to Other Governments	14,433	1,310	26,606	0
Deferred Revenue	2,052,680	0	2,444,874	0
<i>Total Liabilities</i>	<u>2,157,046</u>	<u>7,385</u>	<u>2,607,189</u>	<u>0</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	19,255	160,204	236,923	0
Reserved for Inventory	19,526	0	4,360	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Undesignated (Deficit)	333,445	435,153	2,861,943	3,646
<i>Total Fund Equity (Deficit)</i>	<u>372,226</u>	<u>595,357</u>	<u>3,103,226</u>	<u>3,646</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$2,529,272</u>	<u>\$602,742</u>	<u>\$5,710,415</u>	<u>\$3,646</u>

Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic	Youth Services	Block Grants	Computer Legal Research
\$6,860,015	\$290,261	\$434,082	\$0	\$136,828	\$43,893
0	0	0	0	0	0
0	0	0	0	0	0
5,802	0	0	0	0	0
0	0	0	0	9,399	0
0	0	0	0	21,000	0
3,563,880	0	410,537	0	0	0
86,928	0		0	0	0
20,127	0	0	0	769	0
12,165	0	0	0		0
<u>\$10,548,917</u>	<u>\$290,261</u>	<u>\$844,619</u>	<u>\$0</u>	<u>\$167,996</u>	<u>\$43,893</u>
\$23,148	\$0	\$986	\$0	\$0	\$1,400
0	0	0	0	0	0
104,617	1,529	8,279	0	1,298	0
4,296	0	1,986	0	0	0
14,191	0	0	0	0	0
67,908	948	5,198	2,193	16,442	0
39,075	499	2,755	623	441	0
3,644,559	0	410,537	0	0	0
<u>3,897,794</u>	<u>2,976</u>	<u>429,741</u>	<u>2,816</u>	<u>18,181</u>	<u>1,400</u>
50,245	2,310	13,772	0	232	0
20,127	0	0	0	769	0
0	0	0	0	9,399	0
0	0	0	0	0	0
<u>6,580,751</u>	<u>284,975</u>	<u>401,106</u>	<u>(2,816)</u>	<u>139,415</u>	<u>42,493</u>
<u>6,651,123</u>	<u>287,285</u>	<u>414,878</u>	<u>(2,816)</u>	<u>149,815</u>	<u>42,493</u>
<u>\$10,548,917</u>	<u>\$290,261</u>	<u>\$844,619</u>	<u>\$0</u>	<u>\$167,996</u>	<u>\$43,893</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2000

	Community Correction	Home Detention (Electronic Monitor)	Litter Prevention	Marriage License
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$36,227	\$97,671	\$6,424	\$1,697
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Due from Other Governments	0	0	11,320	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	152	0	0	0
<i>Total Assets</i>	<u>\$36,379</u>	<u>\$97,671</u>	<u>\$17,744</u>	<u>\$1,697</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$1,018
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	5,275	0	1,704	0
Compensated Absences Payable	99	0	170	0
Interfund Payable	0	0	11,320	0
Due to Other Funds	3,592	44	1,424	0
Due to Other Governments	1,772	0	570	0
Deferred Revenue	0	0	11,320	0
<i>Total Liabilities</i>	<u>10,738</u>	<u>44</u>	<u>26,508</u>	<u>1,018</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	21	740	80	492
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Undesignated (Deficit)	25,620	96,887	(8,844)	187
<i>Total Fund Equity (Deficit)</i>	<u>25,641</u>	<u>97,627</u>	<u>(8,764)</u>	<u>679</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$36,379</u>	<u>\$97,671</u>	<u>\$17,744</u>	<u>\$1,697</u>

<u>Political Subdivision Housing</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probate Conduct of Business</u>	<u>Enforcement and Education</u>	<u>Chapter I Starlight</u>	<u>Law Enforcement</u>
\$70,495	\$111,442	\$9,351	\$21,447	\$5,577	\$31,496
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	14,191	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	4,873	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>\$70,495</u>	<u>\$116,315</u>	<u>\$9,351</u>	<u>\$21,447</u>	<u>\$19,768</u>	<u>\$31,496</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	3,136	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,577	0
0	0	0	0	20,300	0
0	4,873	0	0	0	0
<u>0</u>	<u>4,873</u>	<u>0</u>	<u>0</u>	<u>25,013</u>	<u>0</u>
0	3,570	0	300	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>70,495</u>	<u>107,872</u>	<u>9,351</u>	<u>21,147</u>	<u>(5,245)</u>	<u>31,496</u>
<u>70,495</u>	<u>111,442</u>	<u>9,351</u>	<u>21,447</u>	<u>(5,245)</u>	<u>31,496</u>
<u>\$70,495</u>	<u>\$116,315</u>	<u>\$9,351</u>	<u>\$21,447</u>	<u>\$19,768</u>	<u>\$31,496</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2000

	Senior Citizens Levy	Felony Delinquent Care and Custody	Drug Law Enforcement	Indigent Guardianship
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$42,157	\$142,222	\$48,174	\$2,609
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	465,719	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$507,876</u>	<u>\$142,222</u>	<u>\$48,174</u>	<u>\$2,609</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$3,750	\$6,925	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	27,220	3,126	0	0
Compensated Absences Payable	712	173	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	16,932	1,897	0	600
Due to Other Governments	8,295	534	0	0
Deferred Revenue	465,719	0	0	0
<i>Total Liabilities</i>	<u>518,878</u>	<u>9,480</u>	<u>6,925</u>	<u>600</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	970	0	387
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Undesignated (Deficit)	(11,002)	131,772	41,249	1,622
<i>Total Fund Equity (Deficit)</i>	<u>(11,002)</u>	<u>132,742</u>	<u>41,249</u>	<u>2,009</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$507,876</u>	<u>\$142,222</u>	<u>\$48,174</u>	<u>\$2,609</u>

<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>	<u>Certificate of Title Administration</u>
\$1,188	\$87,507	\$0	\$0	\$0	\$826,815
0	0	5,710	35,420	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,025,592	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,188</u>	<u>\$87,507</u>	<u>\$5,710</u>	<u>\$35,420</u>	<u>\$1,025,592</u>	<u>\$826,815</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	3,871
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	2,489
0	0	0	0	0	1,285
0	0	0	0	1,025,592	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,025,592</u>	<u>7,645</u>
0	0	0	0	0	5,513
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,188</u>	<u>87,507</u>	<u>5,710</u>	<u>35,420</u>	<u>0</u>	<u>813,657</u>
<u>1,188</u>	<u>87,507</u>	<u>5,710</u>	<u>35,420</u>	<u>0</u>	<u>819,170</u>
<u>\$1,188</u>	<u>\$87,507</u>	<u>\$5,710</u>	<u>\$35,420</u>	<u>\$1,025,592</u>	<u>\$826,815</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 2000

	Sheriff Levy	Starlight Title VI	COPS Grant	VAWA
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$155,684	\$52	\$43,736	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Interfund	0	0	0	0
Revolving Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Property and Other Taxes	422,486	0	0	0
Due from Other Governments	0	938	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$578,170</u>	<u>\$990</u>	<u>\$43,736</u>	<u>\$0</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	8,637	0	0	0
Compensated Absences Payable	482	0	0	0
Interfund Payable	0	5,802	0	0
Due to Other Funds	6,628	0	14,634	0
Due to Other Governments	5,169	0	0	0
Deferred Revenue	422,486	0	0	0
<i>Total Liabilities</i>	<u>443,402</u>	<u>5,802</u>	<u>14,634</u>	<u>0</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	0	0	5,258	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Loan Guarantee	0	0	0	0
Unreserved:				
Undesignated (Deficit)	134,768	(4,812)	23,844	0
<i>Total Fund Equity (Deficit)</i>	<u>134,768</u>	<u>(4,812)</u>	<u>29,102</u>	<u>0</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$578,170</u>	<u>\$990</u>	<u>\$43,736</u>	<u>\$0</u>



<u>TID Escrow</u>	<u>Juvenile Detention Subsidy</u>	<u>Log Jam Removal</u>	<u>Mediation Project Phase III</u>	<u>Totals</u>
\$925,000	\$153,456	\$0	\$6,962	\$17,314,660
0	0	0	0	41,130
0	0	0	0	3,538
0	0	0	0	385,926
0	0	0	0	9,399
0	0	0	0	37,793
0	0	0	0	9,803,744
0	0	0	6,533	1,034,828
0	0	0	0	307,701
0	0	0	0	26,396
<u>\$925,000</u>	<u>\$153,456</u>	<u>\$0</u>	<u>\$13,495</u>	<u>\$28,965,115</u>
\$0	\$2,834	\$11,970	\$0	\$223,758
0	0	0	0	7,285
0	0	0	0	630,697
0	0	0	0	23,619
0	0	0	0	31,313
0	0	0	0	424,951
0	0	0	0	315,845
0	0	0	0	10,482,640
<u>0</u>	<u>2,834</u>	<u>11,970</u>	<u>0</u>	<u>12,140,108</u>
0	14,987	17,883	0	1,037,938
0	0	0	0	307,701
0	0	0	0	9,399
925,000	0	0	0	925,000
<u>0</u>	<u>135,635</u>	<u>(29,853)</u>	<u>13,495</u>	<u>14,544,969</u>
<u>925,000</u>	<u>150,622</u>	<u>(11,970)</u>	<u>13,495</u>	<u>16,825,007</u>
<u>\$925,000</u>	<u>\$153,456</u>	<u>\$0</u>	<u>\$13,495</u>	<u>\$28,965,115</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Motor Vehicle and Gasoline Tax
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	23,978	232,591	0	0
Licenses and Permits	85,837	0	0	0
Fines and Forfeitures	11,538	0	0	99,479
Intergovernmental	0	2,068,931	15,038,131	4,460,613
Interest	0	0	0	16,363
Other	0	0	13,860	0
<i>Total Revenues</i>	<u>121,353</u>	<u>2,301,522</u>	<u>15,051,991</u>	<u>4,576,455</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	4,432,444
Health	148,695	0	0	0
Human Services	0	2,894,726	14,423,912	0
Refund of Property Taxes	0	0	0	0
Intergovernmental	0	0	0	155,702
Debt Service:				
Principal Retirement	0	0	0	40,059
Interest and Fiscal Charges	0	0	0	2,284
<i>Total Expenditures</i>	<u>148,695</u>	<u>2,894,726</u>	<u>14,423,912</u>	<u>4,630,489</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(27,342)</u>	<u>(593,204)</u>	<u>628,079</u>	<u>(54,034)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	6,180	333,203	404,279	71,688
Operating Transfers - Out	0	0	0	(104,882)
<i>Total Other Financing Sources (Uses)</i>	<u>6,180</u>	<u>333,203</u>	<u>404,279</u>	<u>(33,194)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(21,162)</u>	<u>(260,001)</u>	<u>1,032,358</u>	<u>(87,228)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	42,741	229,156	(934,710)	2,497,911
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(152)</u>	<u>0</u>	<u>3,945</u>	<u>549</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$21,427</u>	<u>(\$30,845)</u>	<u>\$101,593</u>	<u>\$2,411,232</u>

County Home Levy	Real Estate Assessment	Children Services Levy	Drug Abuse Resistance Education (DARE)	Starlight School Levy	Delinquent Real Estate Tax and Assessment Collection	Tuberculosis Clinic
\$1,508,098	\$0	\$1,659,581	\$0	\$3,173,824	\$0	\$332,553
541,689	498,297	1,562,239	0	0	117,388	838
0	0	0	0	0	0	0
0	610	0	0	0	0	0
176,686	0	2,067,906	13,182	2,246,102	0	39,587
0	0	0	0	0	0	0
2,453	0	1,506	2,030	27,017	0	0
<u>2,228,926</u>	<u>498,907</u>	<u>5,291,232</u>	<u>15,212</u>	<u>5,446,943</u>	<u>117,388</u>	<u>372,978</u>
0	691,505	0	0	0	53,743	0
0	0	0	0	0	0	0
0	0	0	13,789	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	381,878
2,494,153	0	4,443,110	0	4,371,332	0	0
3,177	0	0	0	7,942	0	635
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,497,330</u>	<u>691,505</u>	<u>4,443,110</u>	<u>13,789</u>	<u>4,379,274</u>	<u>53,743</u>	<u>382,513</u>
<u>(268,404)</u>	<u>(192,598)</u>	<u>848,122</u>	<u>1,423</u>	<u>1,067,669</u>	<u>63,645</u>	<u>(9,535)</u>
71,416	0	80,524	0	158,177	0	11,093
0	0	0	0	(135,647)	0	0
<u>71,416</u>	<u>0</u>	<u>80,524</u>	<u>0</u>	<u>22,530</u>	<u>0</u>	<u>11,093</u>
(196,988)	(192,598)	928,646	1,423	1,090,199	63,645	1,558
567,053	787,955	2,186,820	2,223	5,553,928	223,640	413,320
0	0	0	0	0	0	0
2,161	0	(12,240)	0	6,996	0	0
<u>\$372,226</u>	<u>\$595,357</u>	<u>\$3,103,226</u>	<u>\$3,646</u>	<u>\$6,651,123</u>	<u>\$287,285</u>	<u>\$414,878</u>

(continued)

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

	Youth Services	Block Grants	Computer Legal Research	Community Correction
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	172,948	8,132	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	582,177	0	218,211
Interest	0	511	0	0
Other	0	9,377	0	0
<i>Total Revenues</i>	<u>0</u>	<u>765,013</u>	<u>8,132</u>	<u>218,211</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	4,400	0
Public Safety	72,978	0	0	205,682
Public Works	0	1,083,030	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Refund of Property Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>72,978</u>	<u>1,083,030</u>	<u>4,400</u>	<u>205,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(72,978)</u>	<u>(318,017)</u>	<u>3,732</u>	<u>12,529</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	0	0	0	0
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(72,978)</u>	<u>(318,017)</u>	<u>3,732</u>	<u>12,529</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	70,162	468,174	38,761	13,112
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>(342)</u>	<u>0</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>(\$2,816)</u>	<u>\$149,815</u>	<u>\$42,493</u>	<u>\$25,641</u>

Home Detention (Electronic Monitor)	Litter Prevention	Marriage License	Political Subdivision Housing	Indigent Drivers Alcohol Treatment	Probate Conduct of Business	Enforcement and Education
\$0	\$0	\$0	\$0	\$0	\$0	\$0
32,104	0	0	0	0	713	0
0	0	30,005	0	0	0	0
0	0	0	9,489	19,621	0	7,770
94,387	48,081	0	0	288	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>126,491</u>	<u>48,081</u>	<u>30,005</u>	<u>9,489</u>	<u>19,909</u>	<u>713</u>	<u>7,770</u>

0	0	0	0	0	0	0
0	0	0	0	0	0	0
183,162	0	0	0	0	0	3,094
0	86,813	0	0	0	0	0
0	0	29,326	0	0	0	0
0	0	0	0	9,466	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>183,162</u>	<u>86,813</u>	<u>29,326</u>	<u>0</u>	<u>9,466</u>	<u>0</u>	<u>3,094</u>

<u>(56,671)</u>	<u>(38,732)</u>	<u>679</u>	<u>9,489</u>	<u>10,443</u>	<u>713</u>	<u>4,676</u>
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0	30,612	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>30,612</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(56,671)	(8,120)	679	9,489	10,443	713	4,676
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154,298	1,327	0	61,006	100,999	8,638	16,771
0	(1,971)	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$97,627</u>	<u>(\$8,764)</u>	<u>\$679</u>	<u>\$70,495</u>	<u>\$111,442</u>	<u>\$9,351</u>	<u>\$21,447</u>

(continued)

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

	Chapter I Starlight	Law Enforcement	Senior Citizens Levy	Felony Delinquent Care and Custody
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$0	\$414,902	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	63,902	18,136	49,486	171,049
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>63,902</u>	<u>18,136</u>	<u>464,388</u>	<u>171,049</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	29,345	0	125,530
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	61,918	0	833,290	0
Refund of Property Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>61,918</u>	<u>29,345</u>	<u>833,290</u>	<u>125,530</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,984</u>	<u>(11,209)</u>	<u>(368,902)</u>	<u>45,519</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	8,945	829	506,269	0
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>8,945</u>	<u>829</u>	<u>506,269</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	10,929	(10,380)	137,367	45,519
<i>Fund Balances (Deficits) at Beginning of Year</i>	(16,174)	41,876	(148,369)	87,223
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase (Decrease) in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>(\$5,245)</u>	<u>\$31,496</u>	<u>(\$11,002)</u>	<u>\$132,742</u>

<u>Drug Law Enforcement</u>	<u>Indigent Guardianship</u>	<u>Victim of Criminals</u>	<u>Family Resources</u>	<u>Commissary</u>	<u>Children Services Christmas</u>	<u>Mental Health Levy</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$915,583
0	21,847	0	0	62,494	0	0
0	0	0	0	0	0	0
4,313	0	0	0	0	0	0
0	0	35,670	65,135	0	0	110,554
0	0	0	0	0	316	0
0	0	0	0	0	13,077	0
<u>4,313</u>	<u>21,847</u>	<u>35,670</u>	<u>65,135</u>	<u>62,494</u>	<u>13,393</u>	<u>1,026,137</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
10,510	0	34,950	0	67,133	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	28,346	0	51,324	0	7,049	0
0	0	0	0	0	0	1,589
0	0	0	0	0	0	1,024,548
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>10,510</u>	<u>28,346</u>	<u>34,950</u>	<u>51,324</u>	<u>67,133</u>	<u>7,049</u>	<u>1,026,137</u>
<u>(6,197)</u>	<u>(6,499)</u>	<u>720</u>	<u>13,811</u>	<u>(4,639)</u>	<u>6,344</u>	<u>0</u>
0	5,000	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,197)	(1,499)	720	13,811	(4,639)	6,344	0
47,446	3,508	468	73,696	10,349	29,076	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$41,249</u>	<u>\$2,009</u>	<u>\$1,188</u>	<u>\$87,507</u>	<u>\$5,710</u>	<u>\$35,420</u>	<u>\$0</u>

(continued)

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

	Certificate of Title Administration	Sheriff Levy	Starlight Title VI	COPS Grant
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$377,024	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	326,110	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	44,172	2,177	50,646
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>326,110</u>	<u>421,196</u>	<u>2,177</u>	<u>50,646</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	175,911	0	0	0
Judicial	0	0	0	0
Public Safety	0	385,026	0	62,836
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	5,149	0
Refund of Property Taxes	0	794	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>175,911</u>	<u>385,820</u>	<u>5,149</u>	<u>62,836</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>150,199</u>	<u>35,376</u>	<u>(2,972)</u>	<u>(12,190)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	0	0	0	15,969
Operating Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,969</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	150,199	35,376	(2,972)	3,779
<i>Fund Balances (Deficits) at Beginning of Year</i>	668,971	99,392	(1,840)	25,323
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase (Decrease) in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$819,170</u>	<u>\$134,768</u>	<u>(\$4,812)</u>	<u>\$29,102</u>



<u>VAWA</u>	<u>TID Escrow</u>	<u>Juvenile Detention Subsidy</u>	<u>Log Jam Removal</u>	<u>Mediation Project Phase III</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$8,381,565
0	0	0	0	0	3,275,258
0	0	0	0	0	441,952
0	0	0	0	0	152,820
0	0	235,000	112,994	39,045	28,052,248
0	0	0	0	0	17,190
0	0	0	0	0	69,320
<u>0</u>	<u>0</u>	<u>235,000</u>	<u>112,994</u>	<u>39,045</u>	<u>40,390,353</u>
0	0	0	0	0	921,159
0	0	84,378	0	25,550	114,328
0	0	0	0	0	1,194,035
0	0	0	124,964	0	5,727,251
0	0	0	0	0	559,899
0	0	0	0	0	29,623,775
0	0	0	0	0	14,137
0	0	0	0	0	1,180,250
0	0	0	0	0	40,059
0	0	0	0	0	2,284
<u>0</u>	<u>0</u>	<u>84,378</u>	<u>124,964</u>	<u>25,550</u>	<u>39,377,177</u>
<u>0</u>	<u>0</u>	<u>150,622</u>	<u>(11,970)</u>	<u>13,495</u>	<u>1,013,176</u>
0	0	0	0	0	1,704,184
0	0	0	0	0	(240,529)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,463,655</u>
0	0	150,622	(11,970)	13,495	2,476,831
0	925,000	0	0	0	14,349,230
0	0	0	0	0	(1,971)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>917</u>
<u>\$0</u>	<u>\$925,000</u>	<u>\$150,622</u>	<u>(\$11,970)</u>	<u>\$13,495</u>	<u>\$16,825,007</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$26,435	\$28,196	\$1,761
Licenses and Permits	81,712	85,837	4,125
Fines and Forfeitures	0	11,538	11,538
<i>Total Revenues</i>	<u>108,147</u>	<u>125,571</u>	<u>17,424</u>
<b>Expenditures:</b>			
Current:			
Health			
Animal Control			
Salaries and Wages	87,130	82,749	4,381
Fringe Benefits	33,062	32,367	695
Materials and Supplies	8,000	1,443	6,557
Contractual Services	41,769	31,219	10,550
Capital Outlay	5,500	0	5,500
Other	20,000	10,521	9,479
<i>Total Expenditures</i>	<u>195,461</u>	<u>158,299</u>	<u>37,162</u>
<i>Excess of Revenues Under Expenditures</i>	(87,314)	(32,728)	54,586
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>52,180</u>	<u>6,180</u>	<u>(46,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(35,134)	(26,548)	8,586
<i>Fund Balance at Beginning of Year</i>	38,455	38,455	0
<i>Unexpended Prior Year Encumbrances</i>	<u>7,759</u>	<u>7,759</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$11,080</u></u>	<u><u>\$19,666</u></u>	<u><u>\$8,586</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$242,872	\$232,591	(\$10,281)
Intergovernmental	2,721,477	2,129,028	(592,449)
Other	0	50,227	50,227
<i>Total Revenues</i>	<u>2,964,349</u>	<u>2,411,846</u>	<u>(552,503)</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Child Support Enforcement			
Salaries and Wages	1,734,297	1,444,197	290,100
Fringe Benefits	322,222	248,206	74,016
Materials and Supplies	160,000	32,292	127,708
Contractual Services	874,886	772,619	102,267
Capital Outlay	140,000	115,506	24,494
Other	374,356	372,443	1,913
<i>Total Expenditures</i>	<u>3,605,761</u>	<u>2,985,263</u>	<u>620,498</u>
<i>Excess of Revenues Under Expenditures</i>	(641,412)	(573,417)	67,995
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>1,007,074</u>	<u>282,976</u>	<u>(724,098)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	365,662	(290,441)	(656,103)
<i>Fund Balance at Beginning of Year</i>	270,262	270,262	0
<i>Unexpended Prior Year Encumbrances</i>	<u>20,707</u>	<u>20,707</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$656,631</u></u>	<u><u>\$528</u></u>	<u><u>(\$656,103)</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$14,850,563	\$14,796,348	(\$54,215)
Other	163,955	169,166	5,211
<i>Total Revenues</i>	<u>15,014,518</u>	<u>14,965,514</u>	<u>(49,004)</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	3,116,427	3,088,555	27,872
Fringe Benefits	801,792	776,506	25,286
Materials and Supplies	138,676	129,161	9,515
Contractual Services	2,302,000	2,255,230	46,770
Capital Outlay	289,000	284,492	4,508
Other	4,051,345	3,862,116	189,229
<i>Total Public Assistance</i>	<u>10,699,240</u>	<u>10,396,060</u>	<u>303,180</u>
Public Social Services			
Salaries and Wages	573,557	494,241	79,316
Fringe Benefits	179,935	164,015	15,920
Materials and Supplies	14,000	8,502	5,498
Contractual Services	3,748,583	3,744,838	3,745
Capital Outlay	18,000	5,806	12,194
Other	170,205	169,930	275
<i>Total Public Social Services</i>	<u>4,704,280</u>	<u>4,587,332</u>	<u>116,948</u>
<i>Total Expenditures</i>	<u>15,403,520</u>	<u>14,983,392</u>	<u>420,128</u>
<i>Excess of Revenues Under Expenditures</i>	(389,002)	(17,878)	371,124
<b>Other Financing Sources:</b>			
Operating Transfers - In	356,360	248,973	(107,387)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(32,642)	231,095	263,737
<i>Fund Balance at Beginning of Year</i>	32,642	32,642	0
<i>Unexpended Prior Year Encumbrances</i>	41,234	41,234	0
<i>Fund Balance at End of Year</i>	<u>\$41,234</u>	<u>\$304,971</u>	<u>\$263,737</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$80,000	\$99,479	\$19,479
Intergovernmental	4,275,000	4,354,561	79,561
Interest	16,594	16,594	0
Other	150,000	226,059	76,059
<i>Total Revenues</i>	<u>4,521,594</u>	<u>4,696,693</u>	<u>175,099</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Engineer			
Salaries and Wages	255,011	254,300	711
Fringe Benefits	42,501	42,501	0
Materials and Supplies	3,000	2,997	3
Contractual Services	2,000	2,000	0
Capital Outlay	2,861	2,861	0
Other	2,150	2,150	0
<i>Total Engineer</i>	<u>307,523</u>	<u>306,809</u>	<u>714</u>
Roads			
Salaries and Wages	633,000	630,632	2,368
Fringe Benefits	210,747	209,813	934
Materials and Supplies	1,108,570	1,088,829	19,741
Contractual Services	1,547,577	1,511,519	36,058
Capital Outlay	263,842	263,570	272
Other	373,500	373,162	338
<i>Total Roads</i>	<u>4,137,236</u>	<u>4,077,525</u>	<u>59,711</u>
Bridges and Culverts			
Salaries and Wages	175,898	174,340	1,558
Fringe Benefits	27,415	25,972	1,443
Materials and Supplies	218,601	218,601	0
Contractual Services	204,102	197,763	6,339
Other	3,000	3,000	0
<i>Total Bridges and Culverts</i>	<u>629,016</u>	<u>619,676</u>	<u>9,340</u>
<i>Total Public Works</i>	<u>5,073,775</u>	<u>5,004,010</u>	<u>69,765</u>
Intergovernmental:			
Grants	0	155,702	(155,702)
Debt Service:			
Principal Retirement	40,059	40,059	0
Interest and Fiscal Charges	2,284	2,284	0
<i>Total Debt Service</i>	<u>42,343</u>	<u>42,343</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,116,118</u>	<u>5,202,055</u>	<u>(85,937)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(594,524)</u>	<u>(505,362)</u>	<u>89,162</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	692,653	310	(692,343)
Operating Transfers - Out	(147,225)	(104,882)	42,343
<i>Total Other Financing Sources (Uses)</i>	<u>545,428</u>	<u>(104,572)</u>	<u>(650,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(49,096)</u>	<u>(609,934)</u>	<u>(560,838)</u>
<i>Fund Balance at Beginning of Year</i>	1,988,589	1,988,589	0
<i>Unexpended Prior Year Encumbrances</i>	101,841	101,841	0
<i>Fund Balance at End of Year</i>	<u>\$2,041,334</u>	<u>\$1,480,496</u>	<u>(\$560,838)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,504,921	\$1,504,921	\$0
Charges for Services	550,500	541,689	(8,811)
Intergovernmental	176,686	176,686	0
Other	1,000	73,869	72,869
<i>Total Revenues</i>	<u>2,233,107</u>	<u>2,297,165</u>	<u>64,058</u>
<b>Expenditures:</b>			
Current:			
Human Services			
County Home			
Salaries and Wages	1,516,000	1,456,902	59,098
Fringe Benefits	423,000	367,525	55,475
Materials and Supplies	535,000	521,114	13,886
Contractual Services	211,200	175,783	35,417
Capital Outlay	25,000	22,790	2,210
Other	37,005	31,262	5,743
<i>Total Expenditures</i>	<u>2,747,205</u>	<u>2,575,376</u>	<u>171,829</u>
<i>Excess of Revenues Under Expenditures</i>	(514,098)	(278,211)	235,887
<i>Fund Balance at Beginning of Year</i>	703,053	703,053	0
<i>Unexpended Prior Year Encumbrances</i>	<u>8,169</u>	<u>8,169</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$197,124</u></u>	<u><u>\$433,011</u></u>	<u><u>\$235,887</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$445,675	\$498,297	\$52,622
Fines and Forfeitures	400	610	210
<i>Total Revenues</i>	<u>446,075</u>	<u>498,907</u>	<u>52,832</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Salaries and Wages	86,250	78,678	7,572
Fringe Benefits	15,413	11,704	3,709
Materials and Supplies	20,900	20,014	886
Contractual Services	668,878	652,679	16,199
Other	15,000	13,023	1,977
<i>Total Expenditures</i>	<u>806,441</u>	<u>776,098</u>	<u>30,343</u>
<i>Excess of Revenues Under Expenditures</i>	(360,366)	(277,191)	83,175
<i>Fund Balance at Beginning of Year</i>	<u>720,680</u>	<u>720,680</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$360,314</u></u>	<u><u>\$443,489</u></u>	<u><u>\$83,175</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$1,659,581	\$1,659,581	\$0
Charges for Services	1,557,564	1,631,816	74,252
Intergovernmental	1,808,701	2,499,806	691,105
Other	0	84,433	84,433
<i>Total Revenues</i>	<u>5,025,846</u>	<u>5,875,636</u>	<u>849,790</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Children Services			
Salaries and Wages	2,550,000	2,038,558	511,442
Fringe Benefits	502,164	365,534	136,630
Materials and Supplies	178,484	153,368	25,116
Contractual Services	2,895,047	1,862,609	1,032,438
Capital Outlay	120,000	49,937	70,063
Other	315,699	231,307	84,392
<i>Total Expenditures</i>	<u>6,561,394</u>	<u>4,701,313</u>	<u>1,860,081</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,535,548)	1,174,323	2,709,871
<i>Fund Balance at Beginning of Year</i>	1,766,270	1,766,270	0
<i>Unexpended Prior Year Encumbrances</i>	<u>64,543</u>	<u>64,543</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$295,265</u></u>	<u><u>\$3,005,136</u></u>	<u><u>\$2,709,871</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$21,261	\$19,361	(\$1,900)
Other	<u>2,100</u>	<u>2,030</u>	<u>(70)</u>
<i>Total Revenues</i>	<u>23,361</u>	<u>21,391</u>	<u>(1,970)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Salaries and Wages	13,671	13,671	0
Materials and Supplies	8,490	6,260	2,230
Other	<u>200</u>	<u>157</u>	<u>43</u>
<i>Total Expenditures</i>	<u>22,361</u>	<u>20,088</u>	<u>2,273</u>
<i>Excess of Revenues Over Expenditures</i>	1,000	1,303	303
<i>Fund Balance at Beginning of Year</i>	<u>2,223</u>	<u>2,223</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$3,223</u></u>	<u><u>\$3,526</u></u>	<u><u>\$303</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$3,165,882	\$3,165,882	\$0
Intergovernmental	1,653,151	2,348,222	695,071
Other	180,709	185,194	4,485
<i>Total Revenues</i>	<u>4,999,742</u>	<u>5,699,298</u>	<u>699,556</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Starlight School			
Salaries and Wages	3,043,947	2,724,612	319,335
Fringe Benefits	650,040	543,593	106,447
Materials and Supplies	100,056	96,962	3,094
Contractual Services	1,063,858	1,001,123	62,735
Capital Outlay	194,022	82,673	111,349
Other	3,296	2,298	998
<i>Total Expenditures</i>	<u>5,055,219</u>	<u>4,451,261</u>	<u>603,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(55,477)</u>	<u>1,248,037</u>	<u>1,303,514</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	57,318	57,318
Advances - Out	(37,878)	(3,276)	34,602
Operating Transfers - Out	(126,702)	(126,702)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(164,580)</u>	<u>(72,660)</u>	<u>91,920</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(220,057)</u>	<u>1,175,377</u>	<u>1,395,434</u>
<i>Fund Balance at Beginning of Year</i>	5,599,950	5,599,950	0
<i>Unexpended Prior Year Encumbrances</i>	<u>24,478</u>	<u>24,478</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,404,371</u></u>	<u><u>\$6,799,805</u></u>	<u><u>\$1,395,434</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$141,781</u>	<u>\$117,388</u>	<u>(\$24,393)</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
DRETAC			
Salaries and Wages	40,012	40,010	2
Fringe Benefits	9,000	6,276	2,724
Materials and Supplies	1,988	1,786	202
Capital Outlay	2,000	0	2,000
Other	<u>197,406</u>	<u>5,013</u>	<u>192,393</u>
<i>Total Expenditures</i>	<u>250,406</u>	<u>53,085</u>	<u>197,321</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,625)	64,303	172,928
<i>Fund Balance at Beginning of Year</i>	220,216	220,216	0
<i>Unexpended Prior Year Encumbrances</i>	<u>3,432</u>	<u>3,432</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$115,023</u></u>	<u><u>\$287,951</u></u>	<u><u>\$172,928</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$331,918	\$331,918	\$0
Charges for Services	3,800	838	(2,962)
Intergovernmental	39,587	39,587	0
Other	0	11,093	11,093
<i>Total Revenues</i>	<u>375,305</u>	<u>383,436</u>	<u>8,131</u>
<b>Expenditures:</b>			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	158,292	158,082	210
Fringe Benefits	68,885	62,978	5,907
Materials and Supplies	111,900	109,180	2,720
Contractual Services	48,912	45,518	3,394
Capital Outlay	12,500	12,124	376
Other	9,788	8,881	907
<i>Total Expenditures</i>	<u>410,277</u>	<u>396,763</u>	<u>13,514</u>
<i>Excess of Revenues Under Expenditures</i>	(34,972)	(13,327)	21,645
<i>Fund Balance at Beginning of Year</i>	429,516	429,516	0
<i>Unexpended Prior Year Encumbrances</i>	<u>5,522</u>	<u>5,522</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$400,066</u></u>	<u><u>\$421,711</u></u>	<u><u>\$21,645</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Youth Services			
Salaries and Wages	48,295	48,295	0
Fringe Benefits	18,281	18,281	0
Materials and Supplies	82	82	0
Contractual Services	<u>11,864</u>	<u>11,864</u>	<u>0</u>
<i>Total Expenditures</i>	<u>78,522</u>	<u>78,522</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(78,522)	(78,522)	0
<i>Fund Balance at Beginning of Year</i>	78,376	78,376	0
<i>Unexpended Prior Year Encumbrances</i>	<u>146</u>	<u>146</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$157,000	\$172,948	\$15,948
Intergovernmental	971,621	645,480	(326,141)
Other	9,377	9,377	0
<i>Total Revenues</i>	<u>1,137,998</u>	<u>827,805</u>	<u>(310,193)</u>
<b>Expenditures:</b>			
Current:			
Public Works			
Block Grants			
Salaries and Wages	50,896	50,896	0
Fringe Benefits	9,702	9,582	120
Materials and Supplies	9,817	9,817	0
Contractual Services	1,337,511	1,014,036	323,475
Other	8,575	3,666	4,909
<i>Total Expenditures</i>	<u>1,416,501</u>	<u>1,087,997</u>	<u>328,504</u>
<i>Excess of Revenues Under Expenditures</i>	(278,503)	(260,192)	18,311
<b>Other Financing Uses:</b>			
Advances - Out	(24,401)	(9,281)	15,120
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(302,904)	(269,473)	33,431
<i>Fund Balance at Beginning of Year</i>	<u>406,476</u>	<u>406,476</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$103,572</u></u>	<u><u>\$137,003</u></u>	<u><u>\$33,431</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$7,732	\$8,005	\$273
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Computer Legal Research			
Contractual Services	6,900	4,400	2,500
<i>Excess of Revenues Over Expenditures</i>	832	3,605	2,773
<i>Fund Balance at Beginning of Year</i>	38,210	38,210	0
<i>Fund Balance at End of Year</i>	\$39,042	\$41,815	\$2,773

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$218,211</u>	<u>\$218,211</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	197,415	161,865	35,550
Fringe Benefits	29,854	29,854	0
Materials and Supplies	5,694	5,649	45
Contractual Services	<u>14,912</u>	<u>11,925</u>	<u>2,987</u>
<i>Total Expenditures</i>	<u>247,875</u>	<u>209,293</u>	<u>38,582</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,664)	8,918	38,582
<i>Fund Balance at Beginning of Year</i>	29,643	29,643	0
<i>Unexpended Prior Year Encumbrances</i>	<u>21</u>	<u>21</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$38,582</u></u>	<u><u>\$38,582</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$30,900	\$32,199	\$1,299
Intergovernmental	<u>94,387</u>	<u>94,387</u>	<u>0</u>
<i>Total Revenues</i>	<u>125,287</u>	<u>126,586</u>	<u>1,299</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Electronic Monitor			
Salaries and Wages	40,701	38,810	1,891
Fringe Benefits	300	180	120
Materials and Supplies	25,298	20,079	5,219
Contractual Services	109,966	106,520	3,446
Capital Outlay	<u>19,312</u>	<u>18,252</u>	<u>1,060</u>
<i>Total Expenditures</i>	<u>195,577</u>	<u>183,841</u>	<u>11,736</u>
<i>Excess of Revenues Under Expenditures</i>	(70,290)	(57,255)	13,035
<i>Fund Balance at Beginning of Year</i>	152,022	152,022	0
<i>Unexpended Prior Year Encumbrances</i>	<u>836</u>	<u>836</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$82,568</u></u>	<u><u>\$95,603</u></u>	<u><u>\$13,035</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$123,684	\$64,599	(\$59,085)
<b>Expenditures:</b>			
Current:			
Public Works			
Litter Prevention			
Salaries and Wages	69,791	69,035	756
Fringe Benefits	3,129	3,129	0
Materials and Supplies	191	191	0
Contractual Services	240	240	0
Capital Outlay	12,900	12,900	0
Other	1,608	1,608	0
<i>Total Expenditures</i>	87,859	87,103	756
<i>Excess of Revenues Over (Under) Expenditures</i>	35,825	(22,504)	(58,329)
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	11,320	11,320
Advances - Out	(10,228)	(10,228)	0
Operating Transfers - In	27,791	27,791	
Operating Transfers - Out	(1,971)	(1,971)	0
<i>Total Other Financing Sources (Uses)</i>	15,592	26,912	11,320
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	51,417	4,408	(47,009)
<i>Fund Balance at Beginning of Year</i>	2,417	2,417	0
<i>Fund Balance at End of Year</i>	\$53,834	\$6,825	(\$47,009)

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Licenses and Permits	\$32,631	\$30,340	(\$2,291)
<b>Expenditures:</b>			
Current:			
Health			
Marriage Licenses			
Contractual Services	<u>32,631</u>	<u>30,832</u>	<u>1,799</u>
<i>Excess of Revenues Under Expenditures</i>	0	(492)	(492)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$492)</u></u>	<u><u>(\$492)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$6,000	\$9,489	\$3,489
<b>Expenditures:</b>			
Current:			
Public Safety			
Political Subdivision Housing			
Capital Outlay	<u>7,000</u>	<u>0</u>	<u>7,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	9,489	10,489
<i>Fund Balance at Beginning of Year</i>	<u>61,006</u>	<u>61,006</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$60,006</u></u>	<u><u>\$70,495</u></u>	<u><u>\$10,489</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$17,500	\$19,621	\$2,121
Intergovernmental	<u>350</u>	<u>288</u>	<u>(62)</u>
<i>Total Revenues</i>	<u>17,850</u>	<u>19,909</u>	<u>2,059</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Indigent Drivers Alcohol Treatment			
Contractual Services	<u>20,050</u>	<u>13,036</u>	<u>7,014</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,200)	6,873	9,073
<i>Fund Balance at Beginning of Year</i>	100,982	100,982	0
<i>Unexpended Prior Year Encumbrances</i>	<u>17</u>	<u>17</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$98,799</u></u>	<u><u>\$107,872</u></u>	<u><u>\$9,073</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$750	\$734	(\$16)
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Probate Conduct of Business			
Other	<u>750</u>	<u>0</u>	<u>750</u>
<i>Excess of Revenues Over Expenditures</i>	0	734	734
<i>Fund Balance at Beginning of Year</i>	<u>8,590</u>	<u>8,590</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,590</u></u>	<u><u>\$9,324</u></u>	<u><u>\$734</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$7,165	\$7,770	\$605
<b>Expenditures:</b>			
Current:			
Public Safety			
Enforcement and Education			
Capital Outlay	3,000	0	3,000
Other	3,500	3,349	151
<i>Total Expenditures</i>	6,500	3,349	3,151
<i>Excess of Revenues Over Expenditures</i>	665	4,421	3,756
<i>Fund Balance at Beginning of Year</i>	16,726	16,726	0
<i>Fund Balance at End of Year</i>	\$17,391	\$21,147	\$3,756

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Chapter I Starlight Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$66,907	\$63,902	(\$3,005)
<b>Expenditures:</b>			
Current:			
Human Services			
Chapter I - Starlight			
Salaries and Wages	64,923	63,596	1,327
<i>Excess of Revenues Over Expenditures</i>	1,984	306	(1,678)
<b>Other Financing Uses:</b>			
Advances - Out	(80,192)	(54,972)	25,220
<i>Excess of Revenues Under Expenditures and Other Uses</i>	(78,208)	(54,666)	23,542
<i>Fund Balance at Beginning of Year</i>	60,243	60,243	0
<i>Fund Balance at End of Year</i>	(\$17,965)	\$5,577	\$23,542



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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$10,136	\$18,136	\$8,000
Fines and Forfeitures	5,000	0	(5,000)
Other	11,000	0	(11,000)
<i>Total Revenues</i>	<u>26,136</u>	<u>18,136</u>	<u>(8,000)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Law Enforcement			
Contractual Services	22,797	0	22,797
Capital Outlay	27,829	26,795	1,034
Other	8,000	2,550	5,450
<i>Total Expenditures</i>	<u>58,626</u>	<u>29,345</u>	<u>29,281</u>
<i>Excess of Revenues Under Expenditures</i>	(32,490)	(11,209)	21,281
<b>Other Financing Sources:</b>			
Operating Transfers - In	829	829	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(31,661)	(10,380)	21,281
<i>Fund Balance at Beginning of Year</i>	<u>41,876</u>	<u>41,876</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,215</u></u>	<u><u>\$31,496</u></u>	<u><u>\$21,281</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$414,902	\$414,902	\$0
Intergovernmental	49,486	49,486	0
<i>Total Revenues</i>	<u>464,388</u>	<u>464,388</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	553,291	551,369	1,922
Fringe Benefits	191,237	169,660	21,577
Capital Outlay	2,900	2,900	0
Other	138,691	119,658	19,033
<i>Total Expenditures</i>	<u>886,119</u>	<u>843,587</u>	<u>42,532</u>
<i>Excess of Revenues Under Expenditures</i>	(421,731)	(379,199)	42,532
<b>Other Financing Sources:</b>			
Operating Transfers - In	410,000	385,269	(24,731)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(11,731)	6,070	17,801
<i>Fund Balance at Beginning of Year</i>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$33,269</u></u>	<u><u>\$51,070</u></u>	<u><u>\$17,801</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$164,599</u>	<u>\$171,049</u>	<u>\$6,450</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Specialized Probation			
Salaries and Wages	70,882	65,028	5,854
Fringe Benefits	16,572	10,773	5,799
Materials and Supplies	950	0	950
Contractual Services	<u>65,995</u>	<u>48,244</u>	<u>17,751</u>
<i>Total Expenditures</i>	<u>154,399</u>	<u>124,045</u>	<u>30,354</u>
<i>Excess of Revenues Over Expenditures</i>	10,200	47,004	36,804
<i>Fund Balance at Beginning of Year</i>	87,409	87,409	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,011</u>	<u>2,011</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$99,620</u></u>	<u><u>\$136,424</u></u>	<u><u>\$36,804</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$9,000</u>	<u>\$4,541</u>	<u>(\$4,459)</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Drug Law Enforcement			
Contractual Services	33,234	9,385	23,849
Capital Outlay	2,000	0	2,000
Other	<u>2,000</u>	<u>1,125</u>	<u>875</u>
<i>Total Expenditures</i>	<u>37,234</u>	<u>10,510</u>	<u>26,724</u>
<i>Excess of Revenues Under Expenditures</i>	(28,234)	(5,969)	22,265
<i>Fund Balance at Beginning of Year</i>	<u>47,198</u>	<u>47,198</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$18,964</u></u>	<u><u>\$41,229</u></u>	<u><u>\$22,265</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$28,247	\$22,067	(\$6,180)
<b>Expenditures:</b>			
Current:			
Human Services			
Indigent Guardianship			
Contractual Services	29,569	29,483	86
<i>Excess of Revenues Under Expenditures</i>	(1,322)	(7,416)	(6,094)
<b>Other Financing Sources:</b>			
Operating Transfers - In	5,000	5,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	3,678	(2,416)	(6,094)
<i>Fund Balance at Beginning of Year</i>	3,338	3,338	0
<i>Fund Balance at End of Year</i>	\$7,016	\$922	(\$6,094)

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$35,670</u>	<u>\$35,670</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	33,487	32,769	718
Fringe Benefits	100	0	100
Materials and Supplies	1,210	1,082	128
Capital Outlay	525	525	0
Other	<u>647</u>	<u>495</u>	<u>152</u>
<i>Total Expenditures</i>	<u>35,969</u>	<u>34,871</u>	<u>1,098</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(299)	799	1,098
<i>Fund Balance at Beginning of Year</i>	<u>389</u>	<u>389</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$90</u></u>	<u><u>\$1,188</u></u>	<u><u>\$1,098</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Family Resources Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$115,135</u>	<u>\$65,135</u>	<u>(\$50,000)</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Family Resources			
Materials and Supplies	416	416	0
Contractual Services	42,945	30,226	12,719
Capital Outlay	19,033	11,269	7,764
Other	<u>11,243</u>	<u>9,138</u>	<u>2,105</u>
<i>Total Expenditures</i>	<u>73,637</u>	<u>51,049</u>	<u>22,588</u>
<i>Excess of Revenues Over Expenditures</i>	41,498	14,086	(27,412)
<i>Fund Balance at Beginning of Year</i>	<u>73,421</u>	<u>73,421</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$114,919</u></u>	<u><u>\$87,507</u></u>	<u><u>(\$27,412)</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Commissary Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$0	\$62,494	\$62,494
<b>Expenditures:</b>			
Current:			
Public Safety			
Sheriff Commissary			
Materials and Supplies	<u>0</u>	<u>67,133</u>	<u>(67,133)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(4,639)	(4,639)
<i>Fund Balance at Beginning of Year</i>	<u>10,349</u>	<u>10,349</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,349</u></u>	<u><u>\$5,710</u></u>	<u><u>(\$4,639)</u></u>



Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Childrens Services Christmas Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$0	\$316	\$316
Other	<u>0</u>	<u>13,077</u>	<u>13,077</u>
<i>Total Revenues</i>	<u>0</u>	<u>13,393</u>	<u>13,393</u>
<b>Expenditures:</b>			
Current:			
Human Services			
Childrens Services			
Materials and Supplies	<u>0</u>	<u>7,049</u>	<u>(7,049)</u>
<i>Excess of Revenues Over Expenditures</i>	0	6,344	6,344
<i>Fund Balance at Beginning of Year</i>	<u>29,076</u>	<u>29,076</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,076</u></u>	<u><u>\$35,420</u></u>	<u><u>\$6,344</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property and Other Taxes	\$913,994	\$913,994	\$0
Intergovernmental	<u>110,554</u>	<u>110,554</u>	<u>0</u>
<i>Total Revenues</i>	1,024,548	1,024,548	0
<b>Expenditures:</b>			
Intergovernmental	<u>1,024,548</u>	<u>1,024,548</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Licenses and Permits	\$245,000	\$329,273	\$84,273
Intergovernmental	1,839	1,839	0
<i>Total Revenues</i>	<u>246,839</u>	<u>331,112</u>	<u>84,273</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive			
Clerk of Courts Title			
Salaries and Wages	103,000	100,399	2,601
Fringe Benefits	18,788	15,783	3,005
Materials and Supplies	10,000	9,997	3
Contractual Services	48,070	47,824	246
Capital Outlay	8,000	7,253	747
Other	57,142	0	57,142
<i>Total Expenditures</i>	<u>245,000</u>	<u>181,256</u>	<u>63,744</u>
<i>Excess of Revenues Over Expenditures</i>	1,839	149,856	148,017
<i>Fund Balance at Beginning of Year</i>	645,241	645,241	0
<i>Unexpended Prior Year Encumbrances</i>	<u>5,881</u>	<u>5,881</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$652,961</u></u>	<u><u>\$800,978</u></u>	<u><u>\$148,017</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$376,230	\$376,230	\$0
Intergovernmental	44,172	44,172	0
<i>Total Revenues</i>	<u>420,402</u>	<u>420,402</u>	<u>0</u>
<b>Expenditures:</b>			
Current:			
Public Safety			
Sheriff Department			
Salaries and Wages	284,937	267,354	17,583
Fringe Benefits	106,681	92,912	13,769
Capital Outlay	20,000	19,650	350
<i>Total Expenditures</i>	<u>411,618</u>	<u>379,916</u>	<u>31,702</u>
<i>Excess of Revenues Over Expenditures</i>	8,784	40,486	31,702
<i>Fund Balance at Beginning of Year</i>	<u>118,728</u>	<u>118,728</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$127,512</u></u>	<u><u>\$159,214</u></u>	<u><u>\$31,702</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Starlight Title VI Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$2,200	\$1,239	(\$961)
<b>Expenditures:</b>			
Current:			
Human Services			
Starlight Title VI			
Materials and Supplies	<u>6,162</u>	<u>5,149</u>	<u>1,013</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,962)</u>	<u>(3,910)</u>	<u>52</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	0	3,276	(3,276)
Advances - Out	<u>(3,684)</u>	<u>(2,346)</u>	<u>(1,338)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,684)</u>	<u>930</u>	<u>4,614</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(7,646)	(2,980)	4,666
<i>Fund Balance at Beginning of Year</i>	<u>3,032</u>	<u>3,032</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$4,614)</u></u>	<u><u>\$52</u></u>	<u><u>\$4,666</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
COPS Grant Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$50,646	\$50,646	\$0
<b>Expenditures:</b>			
Current:			
Public Safety			
COPS			
Salaries and Wages	47,000	47,000	0
Fringe Benefits	21,000	21,000	0
Materials and Supplies	5,098	0	5,098
Contractual Services	9,530	0	9,530
Capital Outlay	16,050	0	16,050
Other	1,250	94	1,156
<i>Total Expenditures</i>	99,928	68,094	31,834
<i>Excess of Revenues Under Expenditures</i>	(49,282)	(17,448)	31,834
<b>Other Financing Sources:</b>			
Operating Transfers - In	31,938	15,969	(15,969)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(17,344)	(1,479)	15,865
<i>Fund Balance at Beginning of Year</i>	25,323	25,323	0
<i>Fund Balance at End of Year</i>	\$7,979	\$23,844	\$15,865

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Violence Against Women Association (VAWA) Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$15,854	\$15,854	\$0
<b>Expenditures:</b>			
Current:			
Human Services			
Violence Against Women Association			
Salaries and Wages	<u>15,854</u>	<u>15,854</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	925,000	925,000	0
<i>Fund Balance at End of Year</i>	\$925,000	\$925,000	\$0



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Detention Subsidy Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$235,000</u>	<u>\$235,000</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Common Pleas Court			
Fringe Benefits	15,000	0	15,000
Materials and Supplies	35,000	0	35,000
Contractual Services	25,000	0	25,000
Capital Outlay	155,000	99,365	55,635
Other	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>235,000</u>	<u>99,365</u>	<u>135,635</u>
<i>Excess of Revenues Over Expenditures</i>	0	135,635	135,635
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$135,635</u></u>	<u><u>\$135,635</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Log Jam Removal Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$142,847	\$112,994	(\$29,853)
<b>Expenditures:</b>			
Current:			
Public Works			
Contractual Services	<u>142,847</u>	<u>142,847</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(29,853)	(29,853)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$29,853)</u></u>	<u><u>(\$29,853)</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Mediation Project Phase III Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$40,761</u>	<u>\$32,512</u>	<u>(\$8,249)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial			
Court of Common Pleas			
Salaries and Wages	40,261	25,416	14,845
Fringe Benefits	<u>500</u>	<u>134</u>	<u>366</u>
<i>Total Expenditures</i>	<u>40,761</u>	<u>25,550</u>	<u>15,211</u>
<i>Excess of Revenues Over Expenditures</i>	0	6,962	6,962
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,962</u></u>	<u><u>\$6,962</u></u>

## **DEBT SERVICE FUNDS**

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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 is a listing of all Debt Service Funds:

Debt Service Fund - To account for rent monies from the agencies of Health, Human Services and Children Services used for the retirement of County general obligation bonds.

Library Debt Service Fund - To account for tax monies used to retire library 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 bonded debt and related revenue activity. For GAAP reporting, this activity is reflected in the Sewer Enterprise Fund.

Muskingum County, Ohio  
Combining Balance Sheet  
All Debt Service Funds  
December 31, 2000

	Debt Service	Library Debt Service	Special Assessment Debt Service	Totals
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,375,221	\$184,593	\$216,567	\$1,776,381
Receivables:				
Interfund	0	0	116	116
Due from Agency Funds:				
Property and Other Taxes	0	608,563	0	608,563
Special Assessments	0	0	2,762,932	2,762,932
<i>Total Assets</i>	<u>\$1,375,221</u>	<u>\$793,156</u>	<u>\$2,979,615</u>	<u>\$5,147,992</u>
<b>Liabilities:</b>				
Deferred Revenue	\$0	\$608,563	\$2,762,932	\$3,371,495
<i>Total Liabilities</i>	0	608,563	2,762,932	3,371,495
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	550	0	0	550
Unreserved:				
Undesignated	1,374,671	184,593	216,683	1,775,947
<i>Total Fund Equity</i>	1,375,221	184,593	216,683	1,776,497
<i>Total Liabilities and Fund Equity</i>	<u>\$1,375,221</u>	<u>\$793,156</u>	<u>\$2,979,615</u>	<u>\$5,147,992</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 2000

	<u>Debt Service</u>	<u>Library Debt Service</u>	<u>Special Assessment Debt Service</u>	<u>Totals</u>
<b>Revenues:</b>				
Property and Other Taxes	\$0	\$641,372	\$0	\$641,372
Intergovernmental	0	77,454	0	77,454
Special Assessments	0	0	158,555	158,555
Rent	241,178	0	0	241,178
<i>Total Revenues</i>	<u>241,178</u>	<u>718,826</u>	<u>158,555</u>	<u>1,118,559</u>
<b>Expenditures:</b>				
Current:				
Refund of Property Taxes	0	1,112	0	1,112
Debt Service:				
Principal Retirement	715,000	585,000	88,646	1,388,646
Interest and Fiscal Charges	854,727	97,507	94,293	1,046,527
<i>Total Expenditures</i>	<u>1,569,727</u>	<u>683,619</u>	<u>182,939</u>	<u>2,436,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,328,549)	35,207	(24,384)	(1,317,726)
<b>Other Financing Sources:</b>				
Operating Transfers - In	1,312,157	0	38,846	1,351,003
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(16,392)	35,207	14,462	33,277
<i>Fund Balances at Beginning of Year</i>	<u>1,391,613</u>	<u>149,386</u>	<u>202,221</u>	<u>1,743,220</u>
<i>Fund Balances at End of Year</i>	<u>\$1,375,221</u>	<u>\$184,593</u>	<u>\$216,683</u>	<u>\$1,776,497</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Rent	<u>\$200,179</u>	<u>\$241,178</u>	<u>\$40,999</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	715,000	715,000	0
Interest and Fiscal Charges	<u>855,277</u>	<u>855,277</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,570,277</u>	<u>1,570,277</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,370,098)</u>	<u>(1,329,099)</u>	<u>40,999</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers - In	1,335,367	1,312,157	(23,210)
Operating Transfers - Out	<u>(200,179)</u>	<u>0</u>	<u>200,179</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,135,188</u>	<u>1,312,157</u>	<u>176,969</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(234,910)</u>	<u>(16,942)</u>	<u>217,968</u>
<i>Fund Balance at Beginning of Year</i>	<u>1,391,613</u>	<u>1,391,613</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,156,703</u></u>	<u><u>\$1,374,671</u></u>	<u><u>\$217,968</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Library Debt Service Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Property and Other Taxes	\$640,260	\$640,260	\$0
Intergovernmental	<u>77,454</u>	<u>77,454</u>	<u>0</u>
<i>Total Revenues</i>	<u>\$717,714</u>	<u>\$717,714</u>	<u>\$0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	585,000	585,000	0
Interest and Fiscal Charges	<u>97,507</u>	<u>97,507</u>	<u>0</u>
<i>Total Expenditures</i>	<u>682,507</u>	<u>682,507</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	35,207	35,207	0
<i>Fund Balance at Beginning of Year</i>	<u>149,386</u>	<u>149,386</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$184,593</u></u>	<u><u>\$184,593</u></u>	<u><u>\$0</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Special Assessments	<u>\$158,657</u>	<u>\$158,555</u>	<u>(\$102)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	88,646	88,646	0
Interest and Fiscal Charges	<u>96,883</u>	<u>94,293</u>	<u>2,590</u>
<i>Total Expenditures</i>	<u>185,529</u>	<u>182,939</u>	<u>2,590</u>
<i>Excess of Revenues Under Expenditures</i>	(26,872)	(24,384)	2,488
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>77,881</u>	<u>38,846</u>	<u>(39,035)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	51,009	14,462	(36,547)
<i>Fund Balance at Beginning of Year</i>	<u>202,105</u>	<u>202,105</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$253,114</u></u>	<u><u>\$216,567</u></u>	<u><u>(\$36,547)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	575,000	505,000	70,000
Interest and Fiscal Charges	23,222	23,222	0
<i>Total Expenditures</i>	598,222	528,222	70,000
<i>Excess of Revenues Under Expenditures</i>	(598,222)	(528,222)	70,000
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	510,000	440,000	(70,000)
Operating Transfers - In	93,222	93,222	0
Operating Transfers - Out	(310)	(310)	0
<i>Total Other Financing Sources (Uses)</i>	602,912	532,912	(70,000)
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	4,690	4,690	0
<i>Fund Balance at Beginning of Year</i>	310	310	0
<i>Fund Balances at End of Year</i>	\$5,000	\$5,000	\$0

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Tap-In Fees	\$125,000	\$63,175	(61,825)
Other	600	39,360	38,760
<i>Total Revenues</i>	<u>125,600</u>	<u>102,535</u>	<u>(23,065)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	2,054,896	2,045,696	9,200
Interest and Fiscal Charges	306,637	271,631	35,006
<i>Total Expenditures</i>	<u>2,361,533</u>	<u>2,317,327</u>	<u>44,206</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,235,933)</u>	<u>(2,214,792)</u>	<u>21,141</u>
<b>Other Financing Sources:</b>			
Proceeds of Notes	1,980,000	1,980,000	0
Operating Transfers - In	424,649	217,326	(207,323)
<i>Total Other Financing Sources</i>	<u>2,404,649</u>	<u>2,197,326</u>	<u>(207,323)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	168,716	(17,466)	(186,182)
<i>Fund Balance at Beginning of Year</i>	<u>364,405</u>	<u>364,405</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$533,121</u></u>	<u><u>\$346,939</u></u>	<u><u>(\$186,182)</u></u>

## **CAPITAL PROJECTS FUNDS**

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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). Following is a listing of all capital projects funds:

Detention Center Construction Fund - To account for transfers from the General Fund and monies from the sale of notes to be used for the construction of a new detention center.

Federal Emergency Management Assistance (FEMA) Fund - To account for State and Federal grant revenues to be used for the replacement and repair of County assets damaged or destroyed by flooding.

Issue 2 Fund - To account for Issue 2 monies used for bridge painting, county road paving and repair.

County Office Building Parking Lot Fund - To account for money from the sale of notes and advances from the General Fund to be used for the construction of the parking lot.

Starlight Permanent Improvements Fund - To account for revenues 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.

Brandywine Loop Construction Fund - To account for monies from the sale of notes to be used for the construction of a bypass route. For budgetary purposes, the payment of the note is reflected in the Note Retirement Debt Service Fund.

Economic Development Fund - To account for revenues derived from General Fund transfers to be used for various capital projects in the County.

Ninth Street Project Fund - To account for transfers from the Economic Development Capital Project Fund and the General Fund to be used for improvements to Ninth Street.

(continued)

## **CAPITAL PROJECTS FUNDS (Continued)**

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Norwich Interchange Project Fund - To account for transfers from the Economic Development Capital Project Fund to be used for the construction of the Norwich Interchange.

State Route 60 Project Fund - To account for transfers from the Economic Development Capital Project Fund to be used for improvements to State Route 60.

Law Enforcement Block Grant Fund - To account for Federal Grants to be used for the purchase of various equipment to enhance law enforcement in the County.

Energy Improvement Fund - To account for loan proceeds used to renovate the Starlight school and workshop. This fund will also reflect the tax revenue to be used for the debt payments associated with this loan.

Child Support Enforcement Agency Construction Fund - To account for note and bond proceeds used for the construction of and debt payment for the Child Support Enforcement Agency building.

Emergency Operations Center Fund - To account for donations used in the construction of a new disaster center.

Cannelville Road Project Fund - To account for federal grants used in the resurfacing of County Road 7, also known as Cannelville Road.

Muskingum County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 2000

	<u>Detention Center Construction</u>	<u>Issue 2</u>	<u>County Office Building Parking Lot</u>	<u>Starlight Permanent Improvements</u>
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$187,441	\$150,420	\$11,100	\$983,913
Cash and Cash Equivalents in Segregated Accounts	26,960	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$214,401</u>	<u>\$150,420</u>	<u>\$11,100</u>	<u>\$983,913</u>
<b>Liabilities:</b>				
Accounts Payable	\$8,984	\$0	\$0	0
Contracts Payable	34,472	0	0	0
Retainage Payable	71,960	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Accrued Interest Payable	79,662	0	0	0
Notes Payable	2,650,000	96,498	0	0
<i>Total Liabilities</i>	<u>2,845,078</u>	<u>96,498</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	47,556	0	0	0
Reserved for Inventory	0	0	0	0
Unreserved:				
Undesignated (Deficit)	(2,678,233)	53,922	11,100	983,913
<i>Total Fund Equity (Deficit)</i>	<u>(2,630,677)</u>	<u>53,922</u>	<u>11,100</u>	<u>983,913</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$214,401</u>	<u>\$150,420</u>	<u>\$11,100</u>	<u>\$983,913</u>

<u>Recorder Equipment</u>	<u>Court Computer</u>	<u>Brandywine Loop Construction</u>	<u>Economic Development</u>	<u>State Route 60 Project</u>	<u>Energy Improvement Fund</u>
\$204,330	\$283,191	\$7,189	\$2,666,537	\$655,987	\$5
0	0	0	0	0	0
0	0	639,878	0	0	0
0	0	0	0	870,000	0
0	0	0	0	0	0
<u>\$204,330</u>	<u>\$283,191</u>	<u>\$647,067</u>	<u>\$2,666,537</u>	<u>\$1,525,987</u>	<u>\$5</u>
\$4,013	\$0	\$0	\$31,028	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	639,878	0	0	0
0	0	1,798	0	0	10,032
0	0	440,000	0	0	570,645
<u>4,013</u>	<u>0</u>	<u>1,081,676</u>	<u>31,028</u>	<u>0</u>	<u>580,677</u>
5,439	5,165	0	238,350	30,550	5
0	0	0	0	0	0
<u>194,878</u>	<u>278,026</u>	<u>(434,609)</u>	<u>2,397,159</u>	<u>1,495,437</u>	<u>(580,677)</u>
<u>200,317</u>	<u>283,191</u>	<u>(434,609)</u>	<u>2,635,509</u>	<u>1,525,987</u>	<u>(580,672)</u>
<u>\$204,330</u>	<u>\$283,191</u>	<u>\$647,067</u>	<u>\$2,666,537</u>	<u>\$1,525,987</u>	<u>\$5</u>

(continued)

Muskingum County, Ohio  
Combining Balance Sheet  
All Capital Projects Funds (Continued)  
December 31, 2000

	Child Support Enforcement Agency Construction	Emergency Operations Center	Cannelville Road Project	Totals
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$291,994	\$3,000	\$377,747	\$5,822,854
Cash and Cash Equivalents in Segregated Accounts	0	0	0	26,960
Payment in Lieu of Taxes Receivable	0	0	0	639,878
Due from Component Unit	0	0	0	870,000
Materials and Supplies Inventory	0	1,344	0	1,344
<i>Total Assets</i>	<u>\$291,994</u>	<u>\$4,344</u>	<u>\$377,747</u>	<u>\$7,361,036</u>
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$44,025
Contracts Payable	0	0	0	34,472
Retainage Payable	0	0	0	71,960
Interfund Payable	0	0	365,933	365,933
Deferred Revenue	0	0	0	639,878
Accrued Interest Payable	0	0	0	91,492
Notes Payable	0	0	0	3,757,143
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>365,933</u>	<u>5,004,903</u>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	400	0	0	327,465
Reserved for Inventory	0	1,344	0	1,344
Unreserved:				
Undesignated (Deficit)	291,594	3,000	11,814	2,027,324
<i>Total Fund Equity (Deficit)</i>	<u>291,994</u>	<u>4,344</u>	<u>11,814</u>	<u>2,356,133</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$291,994</u>	<u>\$4,344</u>	<u>\$377,747</u>	<u>\$7,361,036</u>



Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000

	Detention Center Construction	Federal Emergency Management Assistance (FEMA)	Issue 2	County Office Building Parking Lot
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$0	\$0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	689,438	0
Interest	120,604	0	0	0
Rent	0	0	0	11,100
Payment in Lieu of Taxes	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>120,604</u>	<u>0</u>	<u>689,438</u>	<u>11,100</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	4,968,954	2,493	887,680	0
Debt Service:				
Interest and Fiscal Charges	124,155	0	2,468	0
<i>Total Expenditures</i>	<u>5,093,109</u>	<u>2,493</u>	<u>890,148</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,972,505)	(2,493)	(200,710)	11,100
<b>Other Financing Sources:</b>				
Operating Transfers - In	102,429	0	104,882	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,870,076)	(2,493)	(95,828)	11,100
<i>Fund Balances (Deficit) at Beginning of Year</i>	2,239,399	2,493	149,750	0
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$2,630,677)</u>	<u>\$0</u>	<u>\$53,922</u>	<u>\$11,100</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (Continued)  
For the Year Ended December 31, 2000

	Starlight Permanent Improvements	Recorder Equipment	Court Computer	Brandywine Loop Construction
<b>Revenues:</b>				
Charges for Services	\$0	\$75,702	\$0	\$0
Fines and Forfeitures	0	0	77,377	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Rent	0	0	0	0
Payment in Lieu of Taxes	0	0	0	93,652
Other	15,000	0	0	0
<i>Total Revenues</i>	<u>15,000</u>	<u>75,702</u>	<u>77,377</u>	<u>93,652</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	24,644	105,893	37,732	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	23,191
<i>Total Expenditures</i>	<u>24,644</u>	<u>105,893</u>	<u>37,732</u>	<u>23,191</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,644)	(30,191)	39,645	70,461
<b>Other Financing Sources:</b>				
Operating Transfers - In	0	0	0	1,759
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(9,644)	(30,191)	39,645	72,220
<i>Fund Balances (Deficit) at Beginning of Year</i>	993,557	230,508	243,546	(506,829)
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	0
<i>Increase in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$983,913</u>	<u>\$200,317</u>	<u>\$283,191</u>	<u>(\$434,609)</u>

<u>Economic Development</u>	<u>Ninth Street Project</u>	<u>Norwich Interchange Project</u>	<u>State Route 60 Project</u>	<u>Law Enforcement Block Grant</u>	<u>Energy Improvement Fund</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
122,500	0	0	0	21,409	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>122,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,409</u>	<u>0</u>
1,444,815	0	0	0	23,788	0
0	0	0	0	0	34,140
<u>1,444,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,788</u>	<u>34,140</u>
(1,322,315)	0	0	0	(2,379)	(34,140)
<u>1,486,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,379</u>	<u>90,445</u>
163,785	0	0	0	0	56,305
2,471,724	92,510	20,833	1,525,987	0	(636,977)
0	(92,510)	(20,833)	0	0	0
0	0	0	0	0	0
<u>\$2,635,509</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,525,987</u>	<u>\$0</u>	<u>(\$580,672)</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (Continued)  
For the Year Ended December 31, 2000

	Child Support Enforcement Agency Construction	Emergency Operations Center	Cannelville Road Project	Totals
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$0	\$75,702
Fines and Forfeitures	0	0	0	77,377
Intergovernmental	0	0	469,230	1,302,577
Interest	59,012	0	0	179,616
Rent	0	0	0	11,100
Payment in Lieu of Taxes	0	0	0	93,652
Other	0	3,000	0	18,000
<i>Total Revenues</i>	<u>59,012</u>	<u>3,000</u>	<u>469,230</u>	<u>1,758,024</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	2,505,167	0	457,416	10,458,582
Debt Service:				
Interest and Fiscal Charges	0	0	0	183,954
<i>Total Expenditures</i>	<u>2,505,167</u>	<u>0</u>	<u>457,416</u>	<u>10,642,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,446,155)	3,000	11,814	(8,884,512)
<b>Other Financing Sources:</b>				
Operating Transfers - In	85,376	0	0	1,873,370
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(2,360,779)	3,000	11,814	(7,011,142)
<i>Fund Balances (Deficit) at Beginning of Year</i>	2,652,773	0	0	9,479,274
<i>Residual Equity Transfers - In (Out)</i>	0	0	0	(113,343)
<i>Increase in Reserve for Inventory</i>	<u>0</u>	<u>1,344</u>	<u>0</u>	<u>1,344</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$291,994</u></u>	<u><u>\$4,344</u></u>	<u><u>\$11,814</u></u>	<u><u>\$2,356,133</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Detention Center Construction Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$5,125	\$5,125	\$0
Interest	133,051	135,124	2,073
Other	87,795	0	(87,795)
<i>Total Revenues</i>	<u>225,971</u>	<u>140,249</u>	<u>(85,722)</u>
<b>Expenditures:</b>			
Capital Outlay			
Detention Center Construction			
Contractual Services	777,831	673,833	103,998
Debt Service:			
Principal Retirement	2,650,000	2,650,000	0
Interest and Fiscal Charges	102,429	102,429	0
<i>Total Debt Service</i>	2,752,429	2,752,429	0
<i>Total Expenditures</i>	<u>3,530,260</u>	<u>3,426,262</u>	<u>103,998</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,304,289)</u>	<u>(3,286,013)</u>	<u>18,276</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	2,650,000	2,650,000	0
Advances - Out	(100,000)	0	100,000
Operating Transfers - In	2,752,429	102,429	(2,650,000)
<i>Total Other Financing Sources (Uses)</i>	<u>5,302,429</u>	<u>2,752,429</u>	<u>(2,550,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	1,998,140	(533,584)	(2,531,724)
<i>Fund Balance at Beginning of Year</i>	568,485	568,485	0
<i>Unexpended Prior Year Encumbrances</i>	<u>14,313</u>	<u>14,313</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,580,938</u></u>	<u><u>\$49,214</u></u>	<u><u>(\$2,531,724)</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Federal Emergency Management Assistance (FEMA) Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Federal Emergency Management			
Other	<u>2,493</u>	<u>2,493</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(2,493)	(2,493)	0
<i>Fund Balance at Beginning of Year</i>	<u>2,493</u>	<u>2,493</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Issue 2 Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$689,438</u>	<u>\$689,438</u>	<u>\$0</u>
<b>Expenditures:</b>			
Capital Outlay Issue 2			
Contractual Services	<u>780,211</u>	<u>758,978</u>	<u>21,233</u>
Debt Service:			
Principal Retirement	138,238	45,822	92,416
Interest and Fiscal Charges	<u>2,468</u>	<u>2,468</u>	<u>0</u>
<i>Total Debt Service</i>	<u>140,706</u>	<u>48,290</u>	<u>92,416</u>
<i>Total Expenditures</i>	<u>920,917</u>	<u>807,268</u>	<u>113,649</u>
<i>Excess of Revenues Under Expenditures</i>	(231,479)	(117,830)	113,649
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>124,495</u>	<u>104,882</u>	<u>(19,613)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(106,984)	(12,948)	94,036
<i>Fund Balance at Beginning of Year</i>	160,082	160,082	0
<i>Unexpended Prior Year Encumbrances</i>	<u>3,286</u>	<u>3,286</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$56,384</u></u>	<u><u>\$150,420</u></u>	<u><u>\$94,036</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Office Building Parking Lot Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Rent	\$22,200	\$11,100	(\$11,100)
<b>Expenditures:</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	22,200	11,100	(11,100)
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(22,200)</u>	<u>0</u>	<u>22,200</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	11,100	11,100
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$11,100</u></u>	<u><u>\$11,100</u></u>



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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Other	\$15,000	\$15,000	\$0
<b>Expenditures:</b>			
Capital Outlay			
Starlight Permanent Improvements			
Contractual Services	<u>400,000</u>	<u>24,644</u>	<u>375,356</u>
<i>Excess of Revenues Under Expenditures</i>	(385,000)	(9,644)	375,356
<i>Fund Balance at Beginning of Year</i>	<u>993,557</u>	<u>993,557</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$608,557</u></u>	<u><u>\$983,913</u></u>	<u><u>\$375,356</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$75,000	\$75,906	\$906
<b>Expenditures:</b>			
Capital Outlay			
Recorder Equipment			
Capital Outlay	<u>120,000</u>	<u>111,332</u>	<u>8,668</u>
<i>Excess of Revenues Under Expenditures</i>	(45,000)	(35,426)	9,574
<i>Fund Balance at Beginning of Year</i>	229,804	229,804	0
<i>Unexpended Prior Year Encumbrances</i>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$185,304</u></u>	<u><u>\$194,878</u></u>	<u><u>\$9,574</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$74,500</u>	<u>\$77,887</u>	<u>\$3,387</u>
<b>Expenditures:</b>			
Capital Outlay			
Court Computer			
Materials and Supplies	10,000	2,965	7,035
Contractual Services	2,500	0	2,500
Capital Outlay	<u>44,000</u>	<u>33,092</u>	<u>10,908</u>
<i>Total Expenditures</i>	<u>56,500</u>	<u>36,057</u>	<u>20,443</u>
<i>Excess of Revenues Over Expenditures</i>	18,000	41,830	23,830
<i>Fund Balance at Beginning of Year</i>	225,540	225,540	0
<i>Unexpended Prior Year Encumbrances</i>	<u>4,790</u>	<u>4,790</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$248,330</u></u>	<u><u>\$272,160</u></u>	<u><u>\$23,830</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Brandywine Loop Construction Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Payment in Lieu of Taxes	\$94,349	\$93,652	(\$697)
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	94,349	93,652	(697)
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(91,463)	(91,463)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	2,886	2,189	(697)
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$2,886	\$2,189	(\$697)

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Economic Development Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$0	\$452,500	\$452,500
<b>Expenditures:</b>			
Capital Outlay			
Economic Development			
Contractual Services	<u>2,570,208</u>	<u>1,664,403</u>	<u>905,805</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,570,208)</u>	<u>(1,211,903)</u>	<u>1,358,305</u>
<b>Other Financing Sources (Uses):</b>			
Advances -Out	(420,000)	0	420,000
Operating Transfers - In	3,769,200	1,486,100	(2,283,100)
Operating Transfers - Out	<u>(9,892)</u>	<u>0</u>	<u>9,892</u>
<i>Total Other Financing Sources (Uses)</i>	<u>3,339,308</u>	<u>1,486,100</u>	<u>(1,853,208)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>	769,100	274,197	(494,903)
<i>Fund Balance at Beginning of Year</i>	2,090,423	2,090,423	0
<i>Unexpended Prior Year Encumbrances</i>	<u>32,539</u>	<u>32,539</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,892,062</u></u>	<u><u>\$2,397,159</u></u>	<u><u>(\$494,903)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ninth Street Project Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	(92,510)	(92,510)	0
<i>Excess of Revenues Under Expenditures and Other Uses</i>	(92,510)	(92,510)	0
<i>Fund Balance at Beginning of Year</i>	92,510	92,510	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  
Norwich Interchange Project Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Uses:</b>			
Operating Transfers - Out	<u>(20,833)</u>	<u>(20,833)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(20,833)	(20,833)	0
<i>Fund Balance at Beginning of Year</i>	20,833	20,833	0
<i>Unexpended Prior Year Encumbrances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 State Route 60 Project Fund  
 For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$0</u>	<u>\$420,000</u>	<u>\$420,000</u>
<b>Expenditures:</b>			
Capital Outlay			
State Route 60 Project			
Contractual Services	425,438	0	425,438
Other	<u>200,000</u>	<u>0</u>	<u>200,000</u>
<i>Total Expenditures</i>	<u>625,438</u>	<u>0</u>	<u>625,438</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(625,438)	420,000	1,045,438
<i>Fund Balance at Beginning of Year</i>	<u>205,437</u>	<u>205,437</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$420,001)</u></u>	<u><u>\$625,437</u></u>	<u><u>\$1,045,438</u></u>



Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Block Grant Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$35,987	\$21,409	(\$14,578)
<b>Expenditures:</b>			
Capital Outlay			
Law Enforcement Block Grant			
Capital Outlay	<u>23,788</u>	<u>23,788</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,199	(2,379)	(14,578)
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>3,999</u>	<u>2,379</u>	<u>(1,620)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	16,198	0	(16,198)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$16,198</u></u>	<u><u>\$0</u></u>	<u><u>(\$16,198)</u></u>

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Energy Improvement Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay			
Energy Improvement			
Contractual Services	5	5	0
Debt Service:			
Principal Retirement	55,387	55,387	0
Interest and Fiscal Charges	35,058	35,058	0
<i>Total Expenditures</i>	90,450	90,450	0
<i>Excess of Revenues Under Expenditures</i>	(90,450)	(90,450)	0
<b>Other Financing Sources :</b>			
Operating Transfers - In	90,445	90,445	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(5)	(5)	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Unexpended Prior Year Encumbrances</i>	5	5	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  
Child Support Enforcement Agency Construction Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$69,335	\$69,621	\$286
<b>Expenditures:</b>			
Capital Outlay			
Child Support Enforcement			
Contractual Services	<u>514,148</u>	<u>378,302</u>	<u>135,846</u>
<i>Excess of Revenues Under Expenditures</i>	(444,813)	(308,681)	136,132
<b>Other Financing Sources:</b>			
Operating Transfers - In	<u>85,376</u>	<u>85,376</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(359,437)	(223,305)	136,132
<i>Fund Balance at Beginning of Year</i>	240,862	240,862	0
<i>Unexpended Prior Year Encumbrances</i>	<u>273,079</u>	<u>273,079</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$154,504</u></u>	<u><u>\$290,636</u></u>	<u><u>\$136,132</u></u>

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Emergency Operations Center Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$3,000	\$3,000
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	3,000	3,000
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$3,000	\$3,000

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Cannelville Road Project Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$457,416</u>	<u>\$469,230</u>	<u>\$11,814</u>
<b>Expenditures:</b>			
Capital Outlay Cannelville Road Project Contractual Services	<u>457,416</u>	<u>457,416</u>	<u>0</u>
Debt Service: Principal	<u>365,933</u>	<u>0</u>	<u>365,933</u>
<i>Total Expenditures</i>	<u>823,349</u>	<u>457,416</u>	<u>365,933</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(365,933)	11,814	377,747
<b>Other Financing Sources:</b>			
Proceeds of Loans	<u>365,933</u>	<u>365,933</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	377,747	377,747
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$377,747</u></u>	<u><u>\$377,747</u></u>

## ENTERPRISE FUNDS

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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Following is a description of the County's Enterprise Funds:

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

Sunshine Child Care Fund - The Sunshine Child Care Fund is used to account for child care services provided to county employees and the general public. The costs of providing these services are financed primarily through charges for the child care services.

Muskingum County, Ohio  
Combining Balance Sheet  
All Enterprise Funds  
December 31, 2000

	Sewer	Sunshine Child Care Center	Totals
<b>Assets:</b>			
Current Assets:			
Equity with County Treasurer:			
Equity in Pooled Cash and Cash Equivalents	\$3,973,190	\$46,857	\$4,020,047
Cash and Cash Equivalents in Segregated Accounts	1,440	0	1,440
Accounts Receivable	905,486	3,937	909,423
Deferred Charges	37,746	0	37,746
Prepaid Items	121	0	121
<i>Total Current Assets</i>	4,917,983	50,794	4,968,777
Fixed Assets (Net of Accumulated Depreciation)	22,760,595	0	22,760,595
<i>Total Assets</i>	<u>\$27,678,578</u>	<u>\$50,794</u>	<u>\$27,729,372</u>
<b>Liabilities:</b>			
Current Liabilities:			
Accounts Payable	\$10,672	\$0	\$10,672
Contracts Payable	73,482	0	73,482
Accrued Wages and Benefits	8,677	1,993	10,670
Compensated Absences Payable	1,183	9	1,192
Retainage Payable	38,407	0	38,407
Interfund Payable	116	0	116
Due to Other Funds	5,078	2,057	7,135
Due to Other Governments	143,673	738	144,411
Accrued Interest Payable	44,680	0	44,680
Notes Payable	2,255,000	0	2,255,000
Current Portion of OWDA Loans Payable	15,818	0	15,818
Current Portion of General Obligation Bonds Payable	25,035	0	25,035
Current Portion of Revenue Bonds Payable	27,300	0	27,300
<i>Total Current Liabilities</i>	2,649,121	4,797	2,653,918
Long-Term Liabilities:			
Compensated Absences	22,546	0	22,546
Advances from Other Funds	543,000	0	543,000
OWDA Loans Payable (Net of Current Portion)	342,172	0	342,172
General Obligation Bonds Payable (Net of Current Portion)	1,229,825	0	1,229,825
Revenue Bonds Payable (Net of Current Portion)	1,802,200	0	1,802,200
<i>Total Long-Term Liabilities</i>	3,939,743	0	3,939,743
<i>Total Liabilities</i>	6,588,864	4,797	6,593,661
<b>Fund Equity:</b>			
Contributed Capital	29,601,264	0	29,601,264
Retained Earnings:			
Unreserved (Deficit)	(8,511,550)	45,997	(8,465,553)
<i>Total Fund Equity</i>	21,089,714	45,997	21,135,711
<i>Total Liabilities and Fund Equity</i>	<u>\$27,678,578</u>	<u>\$50,794</u>	<u>\$27,729,372</u>

Muskingum County, Ohio  
Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Sewer	Sunshine Child Care Center	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$1,841,886	\$95,360	\$1,937,246
<b>Operating Expenses:</b>			
Personal Services	237,521	90,944	328,465
Contractual Services	1,335,467	14,743	1,350,210
Materials and Supplies	59,565	2,509	62,074
Other Operating Expenses	688	0	688
Depreciation	684,492	0	684,492
<i>Total Operating Expenses</i>	<u>2,317,733</u>	<u>108,196</u>	<u>2,425,929</u>
<i>Operating Loss</i>	<u>(475,847)</u>	<u>(12,836)</u>	<u>(488,683)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income	2,802	0	2,802
Interest and Fiscal Charges	(281,990)	0	(281,990)
Loss on Disposal of Fixed Assets	(4,759)	0	(4,759)
Other Non-Operating Revenues	54,360	0	54,360
Other Non-Operating Expenses	(40,735)	0	(40,735)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(270,322)</u>	<u>0</u>	<u>(270,322)</u>
<i>Loss Before Operating Transfers</i>	<u>(746,169)</u>	<u>(12,836)</u>	<u>(759,005)</u>
Operating Transfers - In	164,534	36,257	200,791
Operating Transfers - Out	(38,846)	0	(38,846)
<i>Net Income (Loss)</i>	<u>(620,481)</u>	<u>23,421</u>	<u>(597,060)</u>
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>(7,890,381)</u>	<u>22,576</u>	<u>(7,867,805)</u>
Residual Equity Transfers Out	(688)	0	(688)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>(8,511,550)</u>	<u>45,997</u>	<u>(8,465,553)</u>
Contributed Capital at Beginning of Year	28,924,989	0	28,924,989
Current Year Contributions:			
Customers	390,275	0	390,275
Grants	286,000	0	286,000
<i>Total Contributions During the Year</i>	<u>676,275</u>	<u>0</u>	<u>676,275</u>
<i>Contributed Capital at End of Year</i>	<u>29,601,264</u>	<u>0</u>	<u>29,601,264</u>
<i>Total Fund Equity at End of Year</i>	<u>\$21,089,714</u>	<u>\$45,997</u>	<u>\$21,135,711</u>



Muskingum County, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Sewer	Sunshine Child Care Center	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$1,829,758	\$99,777	\$1,929,535
Cash Payments for Employees and Benefits	(233,004)	(96,162)	(329,166)
Cash Payments to Suppliers for Goods and Services	(1,213,667)	(17,252)	(1,230,919)
Other Operating Expenses	(688)	0	(688)
Other Non-Operating Revenues	65,453	0	65,453
Other Non-Operating Expenses	(39,359)	0	(39,359)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>408,493</u>	<u>(13,637)</u>	<u>394,856</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Operating Transfers - In	153,441	36,257	189,698
Operating Transfers - Out	(38,846)	0	(38,846)
Residual Equity Transfer Out	(688)	0	(688)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>113,907</u>	<u>36,257</u>	<u>150,164</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of Capital Assets	(158,313)	0	(158,313)
Proceeds from Revenue Anticipation Notes	2,255,000	0	2,255,000
Capital Contributed by Customers	222,522	0	222,522
Principal Paid on Debt	(2,045,696)	0	(2,045,696)
Interest Paid on Debt	(271,631)	0	(271,631)
Grants	298,500	0	298,500
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>300,382</u>	<u>0</u>	<u>300,382</u>
<b>Cash Flows from Investing Activities:</b>			
Interest on Investments	2,802	0	2,802
<i>Net Increase in Cash and Cash Equivalents</i>	825,584	22,620	848,204
Cash and Cash Equivalents Beginning of Year	<u>3,149,046</u>	<u>24,237</u>	<u>3,173,283</u>
Cash and Cash Equivalents End of Year	<u>\$3,974,630</u>	<u>\$46,857</u>	<u>\$4,021,487</u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating Loss	(\$475,847)	(\$12,836)	(\$488,683)
<b>Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used for) Operating Activities:</b>			
Depreciation	684,492	0	684,492
Other Non-Operating Revenues	65,453	0	65,453
Other Non-Operating Expenses	(39,359)	0	(39,359)
<b>Changes in Assets and Liabilities:</b>			
(Increase) Decrease in Accounts Receivable	(179,881)	4,417	(175,464)
Decrease in Inventory	120	0	120
Increase in Prepaid Items	(121)	0	(121)
Decrease in Accounts Payable	(18,529)	0	(18,529)
Increase (Decrease) in Accrued Salaries	563	(1,893)	(1,330)
Increase (Decrease) in Due to Other Governments	108,779	(911)	107,868
Decrease in Due to Other Funds	(1,654)	(1,773)	(3,427)
Increase (Decrease) in Compensated Absences	2,324	(641)	1,683
Increase in Contracts Payable	55,993	0	55,993
Increase in Retainage Payable	38,407	0	38,407
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$240,740</u>	<u>(\$13,637)</u>	<u>\$227,103</u>

**Non-Cash Transactions:**

During 2000, contributed capital increased by \$167,753 due to a receivable for unbilled tap-in fees.

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,864,157	\$1,829,758	(\$34,399)
Tap-In Fees	140,691	159,347	18,656
Interest	0	2,922	2,922
Grants	680,000	298,500	(381,500)
Other Non-Operating Expenses	15,000	26,093	11,093
Proceeds of Notes	<u>275,000</u>	<u>275,000</u>	<u>0</u>
<i>Total Revenues</i>	<u>2,974,848</u>	<u>2,591,620</u>	<u>(383,228)</u>
<b>Expenditures:</b>			
Personal Services	299,972	234,194	65,778
Contractual Services	3,074,138	1,368,897	1,705,241
Materials and Supplies	119,800	68,596	51,204
Other Operating Expenses	8,966	688	8,278
Other Non-Operating Expenses	40,318	39,359	959
Capital Outlay	125,000	74,900	50,100
Principal Retirement	<u>12,589</u>	<u>0</u>	<u>12,589</u>
<i>Total Expenditures</i>	<u>3,680,783</u>	<u>1,786,634</u>	<u>1,894,149</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(705,935)	804,986	1,510,921
Operating Transfers - In	53,114	70,000	16,886
Operating Transfers - Out	(223,419)	(173,419)	50,000
Advances - Out	<u>(300,000)</u>	<u>0</u>	<u>300,000</u>
<i>Excess of Revenues Over (Under) Expenses/Operating Transfers and Advances</i>	(1,176,240)	701,567	1,877,807
<i>Fund Equity at Beginning of Year</i>	2,249,925	2,249,925	0
<i>Unexpended Prior Year Encumbrances</i>	<u>246,828</u>	<u>246,828</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$1,320,513</u>	<u>\$3,198,320</u>	<u>\$1,877,807</u>

Muskingum County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sunshine Child Care Center  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$80,000	\$99,777	\$19,777
Other Operating Revenues	<u>63,000</u>	<u>0</u>	<u>(63,000)</u>
<i>Total Revenues</i>	<u>143,000</u>	<u>99,777</u>	<u>(43,223)</u>
<b>Expenditures:</b>			
Personal Services	173,300	98,120	75,180
Contractual Services	30,000	14,743	15,257
Materials and Supplies	<u>2,500</u>	<u>2,371</u>	<u>129</u>
<i>Total Expenditures</i>	<u>205,800</u>	<u>115,234</u>	<u>90,566</u>
<i>Excess of Revenues Under Expenses</i>	(62,800)	(15,457)	47,343
Operating Transfers - In	<u>36,257</u>	<u>36,257</u>	<u>0</u>
<i>Excess of Revenues Over Expenses and Operating Transfers</i>	(26,543)	20,800	47,343
<i>Fund Equity at Beginning of Year</i>	<u>26,543</u>	<u>26,543</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$47,343</u></u>	<u><u>\$47,343</u></u>

## INTERNAL SERVICE FUNDS

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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. The fund is used to account for claims related to the self-insurance program.

Self-Insurance Workers' Compensation Fund - To account for the County's workers' compensation retrospective-rating program. This fund is used to account for premiums from the various County funds to pay employee claims and administration expenses.

Muskingum County, Ohio  
Combining Balance Sheet  
All Internal Service Funds  
December 31, 2000

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Assets:</b>			
Equity with County Treasurer: Equity in Pooled Cash and Cash Equivalents	\$579,357	\$2,774,288	\$3,353,645
<i>Total Assets</i>	<u>\$579,357</u>	<u>\$2,774,288</u>	<u>\$3,353,645</u>
<b>Liabilities:</b>			
Claims and Judgments Payable	\$943,424	\$489,199	\$1,432,623
<i>Total Liabilities</i>	<u>943,424</u>	<u>489,199</u>	<u>1,432,623</u>
<b>Fund Equity:</b>			
Retained Earnings: Unreserved (Deficit)	(364,067)	2,285,089	1,921,022
<i>Total Fund Equity</i>	<u>(364,067)</u>	<u>2,285,089</u>	<u>1,921,022</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$579,357</u>	<u>\$2,774,288</u>	<u>\$3,353,645</u>

Muskingum County, Ohio  
Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2000

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$2,950,546	\$0	\$2,950,546
<b>Operating Expenses:</b>			
Claims and Judgments	2,703,419	276,150	2,979,569
<i>Operating Income (Loss)</i>	<u>247,127</u>	<u>(276,150)</u>	<u>(29,023)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income	2,164	0	2,164
Other Non-Operating Revenues	0	172,244	172,244
Other Non-Operating Expenses	0	(116,171)	(116,171)
Total Non-Operating Revenues (Expenses)	<u>2,164</u>	<u>56,073</u>	<u>58,237</u>
<i>Income (Loss) Before Operating Transfers</i>	249,291	(220,077)	29,214
Operating Transfers - Out	0	(993,157)	(993,157)
<i>Net Income (Loss)</i>	249,291	(1,213,234)	(963,943)
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>(613,358)</u>	<u>3,498,323</u>	<u>2,884,965</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u><u>(\$364,067)</u></u>	<u><u>\$2,285,089</u></u>	<u><u>\$1,921,022</u></u>

Muskingum County, Ohio  
Combining Statement of Cash Flows  
All Internal Service Funds  
For the Year Ended December 31, 2000

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Quasi-External Transactions	\$2,950,546	\$844,839	\$3,795,385
Cash Payments to Suppliers for Goods and Services	0	(171,821)	(171,821)
Cash Payments for Claims	(2,560,511)	(88,112)	(2,648,623)
Other Non-Operating Revenues	0	172,244	172,244
Other Non-Operating Expenses	0	(116,171)	(116,171)
<i>Net Cash Provided by Operating Activities</i>	<u>390,035</u>	<u>640,979</u>	<u>1,031,014</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Operating Transfers - Out	0	(993,157)	(993,157)
<b>Cash Flows from Investing Activities:</b>			
Interest on Investments	2,164	0	2,164
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	392,199	(352,178)	40,021
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>187,158</u>	<u>3,126,466</u>	<u>3,313,624</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$579,357</u></u>	<u><u>\$2,774,288</u></u>	<u><u>\$3,353,645</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
Operating Income (Loss)	\$247,127	(\$276,150)	(\$29,023)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:</b>			
Other Non-Operating Revenues	0	172,244	172,244
Other Non-Operating Expenses	0	(116,171)	(116,171)
<b>Changes in Assets and Liabilities:</b>			
Decrease in Due from Other Funds	0	844,839	844,839
Decrease in Due to Other Governments	0	(171,821)	(171,821)
Increase in Claims Payable	142,908	188,038	330,946
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$390,035</u></u>	<u><u>\$640,979</u></u>	<u><u>\$1,031,014</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$3,000,000	\$2,950,546	(\$49,454)
Interest Income	<u>0</u>	<u>1,851</u>	<u>1,851</u>
<i>Total Revenues</i>	3,000,000	2,952,397	(47,603)
<b>Expenditures:</b>			
Claims and Judgments	<u>3,000,000</u>	<u>2,560,511</u>	<u>439,489</u>
<i>Excess of Revenues Over Expenses</i>	0	391,886	391,886
<i>Fund Equity at Beginning of Year</i>	<u>186,964</u>	<u>186,964</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$186,964</u></u>	<u><u>\$578,850</u></u>	<u><u>\$391,886</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$844,839	\$844,839
Other Non-Operating Revenues	<u>0</u>	<u>224,314</u>	<u>224,314</u>
<i>Total Revenues</i>	<u>0</u>	<u>1,069,153</u>	<u>1,069,153</u>
<b>Expenditures:</b>			
Claims	0	88,112	(88,112)
Contractual Services	0	171,821	(171,821)
Other Non-Operating Expenses	<u>0</u>	<u>1,109,328</u>	<u>(1,109,328)</u>
<i>Total Expenditures</i>	<u>0</u>	<u>1,369,261</u>	<u>(1,369,261)</u>
<i>Excess of Revenues Over (Under) Expenses</i>	0	(300,108)	(300,108)
<i>Fund Equity at Beginning of Year</i>	<u>3,074,396</u>	<u>3,074,396</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$3,074,396</u></u>	<u><u>\$2,774,288</u></u>	<u><u>(\$300,108)</u></u>

## **FIDUCIARY FUNDS**

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These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types and the funds within each type:

### **Expendable Trust Funds**

Besser Trust Fund - To account for a bequest left by the Besser estate for the purpose of maintaining the County Children's Home.

Waltz Trust Fund - To account for a bequest left by the Waltz estate for the purpose of maintaining the County's Children's Home.

### **Non - Expendable Trust Funds**

Casner Trust Fund - To account for a bequest left by the Casner estate for the purpose of maintaining the County Children's Home.

Robinson Trust Fund - To account for a bequest left by the Robinson estate for the purpose of maintaining the County Children's Home.

### **Agency Funds**

Real Estate Taxes Fund - To account for the collection of real estate taxes and special assessments that are periodically apportioned to local governments in the County (including Muskingum County itself).

Undivided General Personal Fund - To account for the collection of tangible personal property taxes from the owners of such property. These taxes are also periodically apportioned to local governments in the County (including Muskingum County itself).

Estate Tax Fund - To account for the collection of taxes on estates that are distributed to the various subdivisions.

Gasoline Tax (Township) Fund - To account for gasoline tax monies received from the State and distributed to townships.

Motor Vehicle License Fund - To account for motor vehicle license fees received from the State and distributed to the County and subdivisions.

Undivided Local Government Fund - To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis according to a formula agreed upon by the recipients.

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## FIDUCIARY FUNDS (Continued)

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Library Local Government Support Fund - To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by district libraries and park districts. These monies are apportioned on a monthly basis.

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

Trailer Tax Fund	Soil and Water Fund
State of Ohio Fund	Sheriff Fund
Local Government Revenue Assistance Fund	Undivided State Income Tax Fund
Local Emergency Planning Fund	Maysville Regional Water Fund
Township Motor Vehicle License	County Home Residents Fund
Permissive Levy Fund	Children Services Fund
Ohio Advanced Real Estate Fund	Issue 2 Fund
Fines Fund	Family and Children First Fund
Escrow Fund	Federally Owned Entitlement Land Fund
Law Library Fund	Powelson Wildlife Fund
Hotel Lodging Tax Fund	Bankhead Jones Fund
Cigarette Licenses Fund	Ohio Elections Commission Fund
Undivided State Income Fund	Muskingum County Park Commission

Muskingum County, Ohio  
Combining Balance Sheet  
All Trust and Agency Funds  
December 31, 2000

	Expendable Trust		Non-Expendable Trust		All Agency Funds	Totals
	Besser Trust	Waltz Trust	Casner Trust	Robinson Trust		
<b>Assets:</b>						
Equity with County Treasurer:						
Equity in Pooled Cash and Cash Equivalents	\$0	\$0	\$0	\$0	\$6,766,315	\$6,766,315
Cash and Cash Equivalents in Segregated Accounts	11,241	29,838	82,357	5,847	496,252	625,535
Receivables:						
Property and Other Taxes Accounts	0	0	0	0	55,137,087	55,137,087
Special Assessments	0	0	0	0	96,859	96,859
Due from Other Funds	0	0	0	0	4,348,717	4,348,717
Due from Other Governments	0	0	0	0	606,531	606,531
Due from Agency Funds:						
Property Taxes	0	0	0	0	531,585	531,585
	0	0	0	0	935,282	935,282
<i>Total Assets</i>	<u>\$11,241</u>	<u>\$29,838</u>	<u>\$82,357</u>	<u>\$5,847</u>	<u>\$68,918,628</u>	<u>\$69,047,911</u>
<b>Liabilities:</b>						
Due to Other Funds	\$0	\$0	\$0	\$0	\$16,837,050	\$16,837,050
Due to Other Governments	0	0	0	0	48,397,762	48,397,762
Undistributed Monies	0	0	0	0	2,950,816	2,950,816
Due to Others	0	0	0	0	733,000	733,000
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,918,628</u>	<u>68,918,628</u>
<b>Fund Equity:</b>						
Fund Balance:						
Reserved:						
Reserved for Endowment	0	0	35,185	1,986	0	37,171
Unreserved:						
Undesignated	11,241	29,838	47,172	3,861	0	92,112
<i>Total Fund Equity</i>	<u>11,241</u>	<u>29,838</u>	<u>82,357</u>	<u>5,847</u>	<u>0</u>	<u>129,283</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$11,241</u>	<u>\$29,838</u>	<u>\$82,357</u>	<u>\$5,847</u>	<u>\$68,918,628</u>	<u>\$69,047,911</u>

Muskingum County, Ohio  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 2000

	Besser Trust	Waltz Trust	Totals
<b>Revenues:</b>			
Interest	\$1,479	\$592	\$2,071
<b>Expenditures:</b>			
Total Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	1,479	592	2,071
<i>Fund Balance at Beginning of Year</i>	9,762	29,246	39,008
<i>Fund Balance at End of Year</i>	\$11,241	\$29,838	\$41,079

Muskingum County, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
Besser Trust Fund  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$1,479	\$1,479
<b>Expenditures:</b>			
Total Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	1,479	1,479
<i>Fund Balance at Beginning of Year</i>	9,762	9,762	0
<i>Fund Balance at End of Year</i>	\$9,762	\$11,241	\$1,479

Muskingum County, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Waltz Trust Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$592	\$592
<b>Expenditures:</b>			
Total Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	592	592
<i>Fund Balance at Beginning of Year</i>	29,246	29,246	0
<i>Fund Balance at End of Year</i>	\$29,246	\$29,838	\$592

Muskingum County, Ohio  
 Combined Statement of Revenues,  
 Expenses and Changes in Fund Equity  
 All Non-Expendable Trust Funds  
 For the Year Ended December 31, 2000

	Casner Trust	Robinson Trust	Totals
<b>Operating Revenues:</b>			
Interest	\$1,633	\$289	\$1,922
<b>Operating Expenses:</b>			
Total Expenses	0	0	0
<i>Operating Income</i>	1,633	289	1,922
<i>Retained Earnings at Beginning of Year</i>	80,724	5,558	86,282
<i>Retained Earnings at End of Year</i>	\$82,357	\$5,847	\$88,204



Muskingum County, Ohio  
Combining Statement of Cash Flows  
Non-Expendable Trust Funds  
For the Year Ended December 31, 2000

	Casner Trust	Robinson Trust	Totals
<b>Increase in Cash and Cash Equivalents</b>			
<b>Cash Flows from Investing Activities:</b>			
Interest on Investments	\$1,633	\$289	\$1,922
<i>Net Cash Provided by Investing Activities</i>	1,633	289	1,922
<i>Net Increase in Cash and Cash Equivalents</i>	1,633	289	1,922
<i>Cash and Cash Equivalents Beginning of Year</i>	80,724	5,558	86,282
<i>Cash and Cash Equivalents End of Year</i>	\$82,357	\$5,847	\$88,204
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$1,633	\$289	\$1,922
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>			
Interest	(1,633)	(289)	(1,922)
<i>Net Cash Provided by Operating Activities</i>	\$0	\$0	\$0

Muskingum County, Ohio  
 Schedule of Revenues, Expenses and Changes  
 In Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Casner Trust Fund  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$0	\$1,633	\$1,633
<b>Expenses:</b>			
Total Expenses	0	0	0
<i>Excess of Revenues Over Expenses</i>	0	1,633	1,633
<i>Fund Equity at Beginning of Year</i>	80,724	80,724	0
<i>Fund Equity at End of Year</i>	\$80,724	\$82,357	\$1,633

Muskingum County, Ohio  
Schedule of Revenues, Expenses and Changes  
In Fund Equity - Budget (Non-GAAP Basis) and Actual  
Robinson Trust Fund  
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest Income	\$0	\$289	\$289
<b>Expenses:</b>			
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenses</i>	0	289	289
<i>Fund Equity at Beginning of Year</i>	<u>5,558</u>	<u>5,558</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$5,558</u></u>	<u><u>\$5,847</u></u>	<u><u>\$289</u></u>

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000

	Balance 01/01/00	Additions	Reductions	Balance 12/31/00
<b>Real Estate Taxes</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,374,536	\$66,686,949	\$66,656,401	\$1,405,084
Receivables:				
Property and Other Taxes	38,725,282	44,604,769	38,725,282	44,604,769
Special Assessments	4,271,115	4,348,717	4,271,115	4,348,717
<i>Total Assets</i>	<u>\$44,370,933</u>	<u>\$115,640,435</u>	<u>\$109,652,798</u>	<u>\$50,358,570</u>
<b>Liabilities:</b>				
Due to Other Funds	\$13,614,408	\$14,231,961	\$13,614,408	\$14,231,961
Due to Other Governments	30,756,525	101,408,474	96,038,390	36,126,609
<i>Total Liabilities</i>	<u>\$44,370,933</u>	<u>\$115,640,435</u>	<u>\$109,652,798</u>	<u>\$50,358,570</u>
<b>Undivided General Personal</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$341,262	\$8,744,823	\$8,872,879	\$213,206
Receivables:				
Property and Other Taxes	9,968,696	10,504,696	9,968,696	10,504,696
<i>Total Assets</i>	<u>\$10,309,958</u>	<u>\$19,249,519</u>	<u>\$18,841,575</u>	<u>\$10,717,902</u>
<b>Liabilities:</b>				
Due to Other Funds	\$2,382,189	\$2,495,381	\$2,382,189	\$2,495,381
Due to Other Governments	7,927,769	16,754,138	16,459,386	\$8,222,521
<i>Total Liabilities</i>	<u>\$10,309,958</u>	<u>\$19,249,519</u>	<u>\$18,841,575</u>	<u>\$10,717,902</u>
<b>Estate Tax</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,383,546	\$1,703,284	\$2,414,457	\$672,373
<i>Total Assets</i>	<u>\$1,383,546</u>	<u>\$1,703,284</u>	<u>\$2,414,457</u>	<u>\$672,373</u>
<b>Liabilities:</b>				
Due to Other Governments	\$1,383,546	\$1,703,284	\$2,414,457	\$672,373
<i>Total Liabilities</i>	<u>\$1,383,546</u>	<u>\$1,703,284</u>	<u>\$2,414,457</u>	<u>\$672,373</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Gasoline Tax (Township)</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,246,264	\$1,246,264	\$0
Due from Other Governments	102,246	106,161	102,246	106,161
	<u>\$102,246</u>	<u>\$1,352,425</u>	<u>\$1,348,510</u>	<u>\$106,161</u>
<i>Total Assets</i>	<u>\$102,246</u>	<u>\$1,352,425</u>	<u>\$1,348,510</u>	<u>\$106,161</u>
<b>Liabilities:</b>				
Due to Other Governments	\$102,246	\$1,352,425	\$1,348,510	\$106,161
	<u>\$102,246</u>	<u>\$1,352,425</u>	<u>\$1,348,510</u>	<u>\$106,161</u>
<i>Total Liabilities</i>	<u>\$102,246</u>	<u>\$1,352,425</u>	<u>\$1,348,510</u>	<u>\$106,161</u>
<b>Motor Vehicle License</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,147,259	\$3,147,259	\$0
Due from Other Governments	27,962	26,834	27,962	26,834
	<u>\$27,962</u>	<u>\$3,174,093</u>	<u>\$3,175,221</u>	<u>\$26,834</u>
<i>Total Assets</i>	<u>\$27,962</u>	<u>\$3,174,093</u>	<u>\$3,175,221</u>	<u>\$26,834</u>
<b>Liabilities:</b>				
Due to Other Governments	\$27,962	\$3,174,093	\$3,175,221	\$26,834
	<u>\$27,962</u>	<u>\$3,174,093</u>	<u>\$3,175,221</u>	<u>\$26,834</u>
<i>Total Liabilities</i>	<u>\$27,962</u>	<u>\$3,174,093</u>	<u>\$3,175,221</u>	<u>\$26,834</u>
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,065,200	\$3,065,200	\$0
Due from Other Governments	120,655	124,611	120,655	124,611
	<u>\$120,655</u>	<u>\$3,189,811</u>	<u>\$3,185,855</u>	<u>\$124,611</u>
<i>Total Assets</i>	<u>\$120,655</u>	<u>\$3,189,811</u>	<u>\$3,185,855</u>	<u>\$124,611</u>
<b>Liabilities:</b>				
Due to Other Governments	\$120,655	\$3,189,811	\$3,185,855	\$124,611
	<u>\$120,655</u>	<u>\$3,189,811</u>	<u>\$3,185,855</u>	<u>\$124,611</u>
<i>Total Liabilities</i>	<u>\$120,655</u>	<u>\$3,189,811</u>	<u>\$3,185,855</u>	<u>\$124,611</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Library Local Government Support</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,344,127	\$3,344,127	\$0
Due from Other Governments	243,122	239,641	243,122	239,641
<i>Total Assets</i>	<u>\$243,122</u>	<u>\$3,583,768</u>	<u>\$3,587,249</u>	<u>\$239,641</u>
<b>Liabilities:</b>				
Due to Other Governments	\$243,122	\$3,583,768	\$3,587,249	\$239,641
<i>Total Liabilities</i>	<u>\$243,122</u>	<u>\$3,583,768</u>	<u>\$3,587,249</u>	<u>\$239,641</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$202,827	\$43,890,214	\$43,908,296	\$184,745
Due from Other Funds	0	606,531	0	606,531
<i>Total Assets</i>	<u>\$202,827</u>	<u>\$44,496,745</u>	<u>\$43,908,296</u>	<u>\$791,276</u>
<b>Liabilities:</b>				
Due to Other Governments	0	303,168	0	303,168
Due to Others	\$202,827	\$44,193,577	\$43,908,296	\$488,108
<i>Total Liabilities</i>	<u>\$202,827</u>	<u>\$44,496,745</u>	<u>\$43,908,296</u>	<u>\$791,276</u>
<b>Health</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$472,398	\$3,218,823	\$3,102,619	\$588,602
Due from Other Funds	56,451	0	56,451	0
Due from Agency Funds - Property Taxes	920,669	935,282	920,699	935,252
<i>Total Assets</i>	<u>\$1,449,518</u>	<u>\$4,154,105</u>	<u>\$4,079,769</u>	<u>\$1,523,854</u>
<b>Liabilities:</b>				
Due to Other Funds	\$56,287	\$37,555	\$56,287	\$37,555
Due to Other Governments	1,393,231	4,210,392	4,117,294	1,486,329
<i>Total Liabilities</i>	<u>\$1,449,518</u>	<u>\$4,247,947</u>	<u>\$4,173,581</u>	<u>\$1,523,884</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>ADAMH Board</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$1,232,539	\$15,198,955	\$13,728,559	\$2,702,935
<i>Total Assets</i>	<u>\$1,232,539</u>	<u>\$15,198,955</u>	<u>\$13,728,559</u>	<u>\$2,702,935</u>
<b>Liabilities:</b>				
Due to Other Funds	\$13,837	\$10,450	\$13,837	\$10,450
Undistributed Monies	1,218,702	15,212,792	13,739,009	2,692,485
<i>Total Liabilities</i>	<u>\$1,232,539</u>	<u>\$15,223,242</u>	<u>\$13,752,846</u>	<u>\$2,702,935</u>
<b>Child Support Enforcement</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$679,398	\$8,965,471	\$9,415,530	\$229,339
<i>Total Assets</i>	<u>\$679,398</u>	<u>\$8,965,471</u>	<u>\$9,415,530</u>	<u>\$229,339</u>
<b>Liabilities:</b>				
Due to Others	\$679,398	\$8,965,471	\$9,415,530	\$229,339
<i>Total Liabilities</i>	<u>\$679,398</u>	<u>\$8,965,471</u>	<u>\$9,415,530</u>	<u>\$229,339</u>
<b>Court</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$435,625	\$13,243,045	\$13,491,858	\$186,812
Receivables:				
Accounts	89,341	96,859	89,341	96,859
<i>Total Assets</i>	<u>\$524,966</u>	<u>\$13,339,904</u>	<u>\$13,581,199</u>	<u>\$283,671</u>
<b>Liabilities:</b>				
Due to Other Funds	\$52,975	\$41,950	\$52,975	\$41,950
Due to Other Governments	36,366	54,909	36,366	54,909
Undistributed Monies	435,625	13,243,045	13,491,858	186,812
<i>Total Liabilities</i>	<u>\$524,966</u>	<u>\$13,339,904</u>	<u>\$13,581,199</u>	<u>\$283,671</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Trailer Tax</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$90,807	\$738,949	\$696,292	\$133,464
<i>Total Assets</i>	\$90,807	\$738,949	\$696,292	\$133,464
<b>Liabilities:</b>				
Due to Other Governments	\$90,807	\$738,949	\$696,292	\$133,464
<i>Total Liabilities</i>	\$90,807	\$738,949	\$696,292	\$133,464
<b>State of Ohio</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$822,039	\$822,039	\$0
<i>Total Assets</i>	\$0	\$822,039	\$822,039	\$0
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$822,039	\$822,039	\$0
<i>Total Liabilities</i>	\$0	\$822,039	\$822,039	\$0
<b>Local Government Revenue Assistance</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$745,669	\$745,669	\$0
Due from Other Governments	29,499	31,472	29,499	31,472
<i>Total Assets</i>	\$29,499	\$777,141	\$775,168	\$31,472
<b>Liabilities:</b>				
Due to Other Governments	\$29,499	\$777,141	\$775,168	\$31,472
<i>Total Liabilities</i>	\$29,499	\$777,141	\$775,168	\$31,472

(continued)



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Local Emergency Planning</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$17,197	\$0	\$9,000	\$8,197
<i>Total Assets</i>	<u>\$17,197</u>	<u>\$0</u>	<u>\$9,000</u>	<u>\$8,197</u>
<b>Liabilities:</b>				
Due to Other Funds	\$187	\$128	\$187	\$128
Due to Other Governments	17,010	187	9,128	8,069
<i>Total Liabilities</i>	<u>\$17,197</u>	<u>\$315</u>	<u>\$9,315</u>	<u>\$8,197</u>
<b>Township Motor Vehicle License Permissive Levy</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$42,864	\$42,864	\$0
Due from Other Governments	2,906	2,866	2,906	2,866
<i>Total Assets</i>	<u>\$2,906</u>	<u>\$45,730</u>	<u>\$45,770</u>	<u>\$2,866</u>
<b>Liabilities:</b>				
Due to Other Governments	\$2,906	\$45,730	\$45,770	\$2,866
<i>Total Liabilities</i>	<u>\$2,906</u>	<u>\$45,730</u>	<u>\$45,770</u>	<u>\$2,866</u>
<b>Ohio Advanced Real Estate</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$933	\$0	\$0	\$933
<i>Total Assets</i>	<u>\$933</u>	<u>\$0</u>	<u>\$0</u>	<u>\$933</u>
<b>Liabilities:</b>				
Due to Other Governments	\$933	\$0	\$0	\$933
<i>Total Liabilities</i>	<u>\$933</u>	<u>\$0</u>	<u>\$0</u>	<u>\$933</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Fines Fund</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$33,777	\$433,315	\$445,366	\$21,726
<i>Total Assets</i>	<u>\$33,777</u>	<u>\$433,315</u>	<u>\$445,366</u>	<u>\$21,726</u>
<b>Liabilities:</b>				
Due to Other Governments	\$33,777	\$433,315	\$445,366	\$21,726
<i>Total Liabilities</i>	<u>\$33,777</u>	<u>\$433,315</u>	<u>\$445,366</u>	<u>\$21,726</u>
<b>Escrow Fund</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$12,165	\$0	\$5,593	\$6,572
<i>Total Assets</i>	<u>\$12,165</u>	<u>\$0</u>	<u>\$5,593</u>	<u>\$6,572</u>
<b>Liabilities:</b>				
Due to Others	\$12,165	\$0	\$5,593	\$6,572
<i>Total Liabilities</i>	<u>\$12,165</u>	<u>\$0</u>	<u>\$5,593</u>	<u>\$6,572</u>
<b>Law Library</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$32,534	\$185,309	\$175,076	\$42,767
Due From Other Funds	32,534	0	32,534	0
<i>Total Assets</i>	<u>\$65,068</u>	<u>\$185,309</u>	<u>\$207,610</u>	<u>\$42,767</u>
<b>Liabilities:</b>				
Due to Other Governments	\$65,068	\$185,309	\$207,610	\$42,767
<i>Total Liabilities</i>	<u>\$65,068</u>	<u>\$185,309</u>	<u>\$207,610</u>	<u>\$42,767</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Hotel Lodging Tax</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$12,901	\$292,603	\$296,128	\$9,376
Receivables:				
Property and Other Taxes	26,378	27,622	26,378	27,622
<i>Total Assets</i>	<u>\$39,279</u>	<u>\$320,225</u>	<u>\$322,506</u>	<u>\$36,998</u>
<b>Liabilities:</b>				
Due to Other Funds	\$2,400	\$2,400	\$2,400	\$2,400
Due to Other Governments	36,879	317,825	320,106	34,598
<i>Total Liabilities</i>	<u>\$39,279</u>	<u>\$320,225</u>	<u>\$322,506</u>	<u>\$36,998</u>
<b>Cigarette Licenses</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$116	\$4,473	\$4,589	\$0
<i>Total Assets</i>	<u>\$116</u>	<u>\$4,473</u>	<u>\$4,589</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$116	\$4,473	\$4,589	\$0
<i>Total Liabilities</i>	<u>\$116</u>	<u>\$4,473</u>	<u>\$4,589</u>	<u>\$0</u>
<b>Undivided State Income</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$23,527	\$23,527	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$23,527</u>	<u>\$23,527</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$23,527	\$23,527	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$23,527</u>	<u>\$23,527</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, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$88,469	\$276,652	\$276,717	\$88,404
<i>Total Assets</i>	<u>\$88,469</u>	<u>\$276,652</u>	<u>\$276,717</u>	<u>\$88,404</u>
<b>Liabilities:</b>				
Due to Other Funds	\$4,514	\$3,659	\$4,514	\$3,659
Due to Other Governments	83,955	281,166	280,376	84,745
<i>Total Liabilities</i>	<u>\$88,469</u>	<u>\$284,825</u>	<u>\$284,890</u>	<u>\$88,404</u>
<b>Sheriff</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$78,554	\$1,578,385	\$1,585,800	\$71,139
<i>Total Assets</i>	<u>\$78,554</u>	<u>\$1,578,385</u>	<u>\$1,585,800</u>	<u>\$71,139</u>
<b>Liabilities:</b>				
Undistributed Monies	\$78,554	\$1,578,385	\$1,585,800	\$71,139
<i>Total Liabilities</i>	<u>\$78,554</u>	<u>\$1,578,385</u>	<u>\$1,585,800</u>	<u>\$71,139</u>
<b>Undivided State Income Tax</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$656,314	\$656,314	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$656,314</u>	<u>\$656,314</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$656,314	\$656,314	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$656,314</u>	<u>\$656,314</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, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Maysville Regional Water</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$927	\$547	\$380
<i>Total Assets</i>	<u>\$0</u>	<u>\$927</u>	<u>\$547</u>	<u>\$380</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$927	\$547	\$380
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$927</u>	<u>\$547</u>	<u>\$380</u>
<b>County Home Residents</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$2,170	\$372	\$848	\$1,694
<i>Total Assets</i>	<u>\$2,170</u>	<u>\$372</u>	<u>\$848</u>	<u>\$1,694</u>
<b>Liabilities:</b>				
Due to Others	\$2,170	\$372	\$848	\$1,694
<i>Total Liabilities</i>	<u>\$2,170</u>	<u>\$372</u>	<u>\$848</u>	<u>\$1,694</u>
<b>Children Services</b>				
<b>Assets:</b>				
Segregated Accounts:				
Cash and Cash Equivalents	\$9,553	\$59,358	\$61,643	\$7,268
<i>Total Assets</i>	<u>\$9,553</u>	<u>\$59,358</u>	<u>\$61,643</u>	<u>\$7,268</u>
<b>Liabilities:</b>				
Due to Others	\$9,553	\$59,358	\$61,643	\$7,268
<i>Total Liabilities</i>	<u>\$9,553</u>	<u>\$59,358</u>	<u>\$61,643</u>	<u>\$7,268</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Issue 2</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$65,507	\$496,679	\$562,186	\$0
<i>Total Assets</i>	<u>\$65,507</u>	<u>\$496,679</u>	<u>\$562,186</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$65,507	\$562,186	\$627,693	\$0
<i>Total Liabilities</i>	<u>\$65,507</u>	<u>\$562,186</u>	<u>\$627,693</u>	<u>\$0</u>
<b>Family and Children First</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$516,625	\$1,403,653	\$1,539,840	\$380,438
Due from Other Funds	4,970	0	4,970	0
<i>Total Assets</i>	<u>\$521,595</u>	<u>\$1,403,653</u>	<u>\$1,544,810</u>	<u>\$380,438</u>
<b>Liabilities:</b>				
Due to Other Funds	\$1,045	\$12,392	\$1,045	\$12,392
Due to Other Governments	520,550	1,404,698	1,557,202	368,046
<i>Total Liabilities</i>	<u>\$521,595</u>	<u>\$1,417,090</u>	<u>\$1,558,247</u>	<u>\$380,438</u>
<b>Federally Owned Entitlement Land</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,578	\$2,578	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$2,578</u>	<u>\$2,578</u>	<u>\$0</u>
<b>Liabilities:</b>				
Due to Other Governments	\$0	\$2,578	\$2,578	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$2,578</u>	<u>\$2,578</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, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Powelson Wildlife</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$19,032	\$19,085	\$38,117	\$0
<i>Total Assets</i>	<u>\$19,032</u>	<u>\$19,085</u>	<u>\$38,117</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$19,032	\$19,085	\$38,117	\$0
<i>Total Liabilities</i>	<u>\$19,032</u>	<u>\$19,085</u>	<u>\$38,117</u>	<u>\$0</u>
<b>Bankhead Jones</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$110,623	\$110,623	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$110,623</u>	<u>\$110,623</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Monies	\$0	\$110,623	\$110,623	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$110,623</u>	<u>\$110,623</u>	<u>\$0</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$340	\$289	\$610	\$19
<i>Total Assets</i>	<u>\$340</u>	<u>\$289</u>	<u>\$610</u>	<u>\$19</u>
<b>Liabilities:</b>				
Due to Others	\$340	\$289	\$610	\$19
<i>Total Liabilities</i>	<u>\$340</u>	<u>\$289</u>	<u>\$610</u>	<u>\$19</u>

(continued)

Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	<u>Balance 1/01/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
<b>Muskingum County Park Commission</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$33,877	\$400,558	\$127,341	\$307,094
<i>Total Assets</i>	<u>\$33,877</u>	<u>\$400,558</u>	<u>\$127,341</u>	<u>\$307,094</u>
<b>Liabilities:</b>				
Due to Other Funds	\$1,384	\$1,174	\$1,384	\$1,174
Due to Other Governments	32,493	401,942	128,515	305,920
<i>Total Liabilities</i>	<u>\$33,877</u>	<u>\$403,116</u>	<u>\$129,899</u>	<u>\$307,094</u>

(continued)



Muskingum County, Ohio  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (Continued)  
For the Year Ended December 31, 2000

	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
<b>Total - All Agency Funds</b>				
<b>Assets:</b>				
Equity with County Treasurer:				
Equity in Pooled Cash and Cash Equivalents	\$5,931,388	\$156,902,004	\$156,067,077	\$6,766,315
Cash and Cash Equivalents in Segregated Accounts	1,205,300	23,846,631	24,555,679	496,252
Receivables:				
Property and Other Taxes	48,720,356	55,137,087	48,720,356	55,137,087
Accounts	89,341	96,859	89,341	96,859
Special Assessments	4,271,115	4,348,717	4,271,115	4,348,717
Due from Other Funds	93,955	606,531	93,955	606,531
Due from Agency Funds - Property Taxes	920,669	935,282	920,669	935,282
Due from Other Governments	526,390	531,585	526,390	531,585
<i>Total Assets</i>	<u>\$61,758,514</u>	<u>\$242,404,696</u>	<u>\$235,244,582</u>	<u>\$68,918,628</u>
<b>Liabilities:</b>				
Due to Other Funds	\$16,129,226	\$16,837,050	\$16,129,226	\$16,837,050
Due to Other Governments	42,970,922	142,326,334	136,899,494	48,397,762
Undistributed Monies	1,751,913	30,164,857	28,965,954	2,950,816
Due to Others	906,453	53,219,067	53,392,520	733,000
<i>Total Liabilities</i>	<u>\$61,758,514</u>	<u>\$242,547,308</u>	<u>\$235,387,194</u>	<u>\$68,918,628</u>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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The General Fixed Assets Account Group is used to account for all fixed assets not used in the operation of the Proprietary Fund Types.

Muskingum County, Ohio  
Schedule of General Fixed Assets by Function  
December 31, 2000

Function	Total	Land	Buildings	Improvements Other than Buildings	Machinery, Equipment, Furniture, and Fixtures	Vehicles
General Government:						
Legislative and Executive	\$9,985,381	\$1,272,543	\$5,994,447	\$337,500	\$1,171,750	\$1,209,141
Judicial	3,457,957	163,500	2,865,488	0	428,969	0
Public Safety	6,100,399	0	5,077,527	0	705,798	317,074
Public Works	5,437,970	757,262	476,665	0	559,567	3,644,476
Health	963,959	0	771,725	0	162,355	29,879
Human Services	10,793,994	151,800	9,021,020	0	768,031	853,143
Other	19,870	0	19,870	0	0	0
Construction in Progress	8,417,068					
Total General Fixed Assets	<u>\$45,176,598</u>	<u>\$2,345,105</u>	<u>\$24,226,742</u>	<u>\$337,500</u>	<u>\$3,796,470</u>	<u>\$6,053,713</u>

Muskingum County, Ohio  
Schedule of Changes in General Fixed Assets by Function  
For the Year Ended December 31, 2000

Function	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government:				
Legislative and Executive	\$9,404,089	\$593,242	\$11,950	\$9,985,381
Judicial	3,263,744	194,213	0	3,457,957
Public Safety	5,919,725	180,674	0	6,100,399
Public Works	5,000,414	457,056	19,500	5,437,970
Health	949,028	14,931	0	963,959
Human Services	7,008,739	3,785,255	0	10,793,994
Other	19,870	0	0	19,870
Construction in Progress	<u>3,856,874</u>	<u>5,503,427</u>	<u>943,233</u>	<u>8,417,068</u>
Total General Fixed Assets	<u>\$35,422,483</u>	<u>\$10,728,798</u>	<u>\$974,683</u>	<u>\$45,176,598</u>

Muskingum County, Ohio  
Schedule of General Fixed Assets by Source  
December 31, 2000

General Fixed Assets:

Land	\$2,345,105
Buildings	24,226,742
Improvements Other than Buildings	337,500
Machinery, Equipment, Furniture and Fixtures	3,796,470
Vehicles	6,053,713
Construction in Progress	<u>8,417,068</u>

Total General Fixed Assets \$45,176,598

Investment in General Fixed Assets from:

Federal Grants	\$229,040
State Grants	1,546,903
General Fund Revenues	13,761,827
Special Revenue Fund Revenues	9,334,452
Trust Funds	47,418
Donations	18,925
Note and Bond Debt	<u>20,238,033</u>

Total Investments in General Fixed Assets \$45,176,598

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## **STATISTICAL SECTION**





General Governmental Expenditures by Function (1)

Last Ten Years

Year	General Government		Public Safety	Public Works	Health	Human Services	Other	Refund of Property Taxes (2)	Capital Outlay	Inter-governmental	Debt Service	Total
	Legislative and Executive	Judicial										
1991	\$4,242,665	\$1,735,987	\$2,511,367	\$3,926,306	\$451,708	\$13,865,481	\$3,087	\$0	\$2,467,246	\$1,313,102	\$1,399,620	\$31,916,569
1992	4,570,476	1,779,312	2,554,691	3,885,276	474,297	15,170,631	3,362	0	2,464,897	1,506,060	1,431,774	33,840,776
1993	5,692,156	1,782,110	3,046,218	4,323,712	502,963	14,895,645	2,600	0	3,121,998	1,563,453	1,628,344	36,559,199
1994	5,736,668	2,075,357	3,574,155	5,041,246	580,532	15,212,255	3,380	0	1,052,284	1,250,460	1,742,255	36,268,592
1995	5,713,605	2,181,405	3,973,009	5,156,770	543,615	16,967,957	2,600	0	3,445,737	1,494,220	1,800,876	41,279,794
1996	5,790,463	2,364,505	4,675,726	4,686,464	582,155	17,888,019	2,060	0	3,425,288	2,002,955	1,821,309	43,238,944
1997	6,091,276	2,497,658	4,940,871	4,785,526	858,300	18,489,281	2,810	23,877	3,334,942	1,806,185	1,925,238	44,755,964
1998	6,198,091	2,637,207	5,693,644	4,716,899	662,005	22,552,590	2,600	37,432	2,469,693	3,242,232	1,969,950	50,182,343
1999	7,333,296	2,778,603	6,256,357	4,710,733	983,309	26,578,488	4,000	32,030	7,362,288	1,620,793	2,235,028	59,894,925
2000	8,486,836	3,371,481	6,577,647	6,714,462	980,906	29,997,228	4,000	18,664	10,458,582	1,674,831	2,682,090	70,966,727

Note:

(1) Includes General, Special Revenue, Capital Projects and Debt Service Funds.

(2) Represents refunds of overpayment of property taxes, See Note 17 for additional information.

Source: Muskingum County Auditor

General Governmental Revenues by Source (1)

Last Ten Years

Year	Property and Other Taxes	Permissive Sales Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-governmental	Special Assessments	Interest	Rent	Payment in Lieu of Taxes (2)	Other	Total
1991	\$7,020,583	\$4,189,688	\$2,323,246	\$233,944	\$277,475	\$13,619,303	\$190,219	\$1,237,192	\$403,698	\$0	\$529,834	\$30,025,182
1992	6,791,237	4,946,958	2,779,901	359,398	453,912	14,549,893	174,038	786,546	424,126	0	294,445	31,560,454
1993	6,989,681	6,916,869	2,985,757	365,639	397,932	16,289,202	172,382	670,333	543,458	0	193,875	35,525,128
1994	7,070,687	9,071,303	3,149,624	476,412	517,960	17,506,469	172,486	772,541	349,450	0	153,607	39,240,539
1995	9,001,372	9,820,115	3,713,826	412,157	540,579	19,090,147	159,392	1,266,245	327,841	0	175,677	44,507,351
1996	9,474,376	10,210,675	3,885,998	450,358	537,910	18,935,486	163,752	1,485,780	331,708	0	148,184	45,624,227
1997	9,915,697	10,876,779	3,878,596	457,152	560,134	20,539,534	173,877	1,666,635	343,458	82,059	177,976	48,671,897
1998	10,423,478	11,643,851	4,620,348	663,625	569,867	23,503,715	169,511	2,065,513	352,274	88,232	142,301	54,242,715
1999	10,994,058	12,443,482	4,916,318	460,647	680,074	26,026,984	166,026	2,487,299	258,385	94,349	307,589	58,835,211
2000	11,942,982	13,460,706	4,916,347	453,634	528,464	31,870,095	158,555	3,049,153	258,603	93,652	362,838	67,095,029

Note:

- (1) Includes General, Special Revenue, Capital Projects and Debt Service Funds.
- (2) Represents payments in lieu of taxes for the Brandywine Loop Extension Notes.

Source: Muskingum County Auditor

## Property Tax Levies and Collections - Real and Public Utility Property

## Last Ten Years

Year	Equalized Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collections	Percent of Total Collection To Levy	Outstanding Delinquent Taxes (1)	Percent of Outstanding Delinquent Taxes to Tax Levy
1991	\$1,293,410	\$1,230,509	95.1%	\$46,248	\$1,276,757	98.7%	\$130,658	10.1%
1992	1,314,789	1,253,323	95.3%	54,497	1,307,820	99.5%	141,441	10.8%
1993	1,330,354	1,270,898	95.5%	64,167	1,335,065	100.4%	143,163	10.8%
1994	1,351,608	1,291,597	95.6%	60,472	1,352,069	100.0%	143,515	10.6%
1995	1,547,534	1,477,908	95.5%	61,744	1,539,652	99.5%	129,573	8.4%
1996	1,575,206	1,506,131	95.6%	70,489	1,576,620	100.1%	153,589	9.8%
1997	1,604,065	1,541,498	96.1%	65,182	1,606,680	100.2%	136,506	8.5%
1998	1,842,679	1,750,154	95.0%	77,185	1,827,339	99.2%	140,789	7.6%
1999	1,872,469	1,792,682	95.7%	73,520	1,866,202	99.7%	149,155	8.0%
2000	1,906,216	1,821,316	95.5%	81,316	1,902,632	99.8%	147,880	7.8%

All amounts represent County general operating monies only.

(1) The amounts include all prior year delinquencies and the current year delinquencies.

Source: Muskingum County Auditor

**Property Tax Levies and Collections - Tangible Personal Property**  
**Last Ten Years**

<b>Year</b>	<b>Current Tax Levy</b>	<b>Total Tax Collections</b>	<b>Percent of Total Collection to Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent of Outstanding Delinquent Taxes to Tax Levy</b>
1991	\$192,163	\$203,428	105.9%	\$78,392	40.8%
1992	219,528	254,439	115.9%	67,700	30.8%
1993	229,729	242,260	105.5%	64,314	28.0%
1994	232,062	237,304	102.3%	62,152	26.8%
1995	237,010	241,767	102.0%	63,399	26.7%
1996	260,010	260,117	100.0%	67,857	26.1%
1997	275,053	288,800	105.0%	59,312	21.6%
1998	279,410	273,865	98.0%	73,741	26.4%
1999	274,162	288,725	105.3%	82,643	30.1%
2000	298,925	321,952	107.7%	78,871	26.4%

All amounts represent county general operating monies only.

Source: Muskingum County Auditor

Assessed and Estimated Actual Values of Taxable Property

Last Ten Years

Collection Year	Real Property (1)		Personal Property		Public Utilities - Personal		Totals		Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	\$507,280,250	\$1,449,372,140	\$89,378,270	\$331,030,630	\$101,871,700	\$101,871,700	\$698,530,220	\$1,882,274,470	37.11%
1992	509,658,410	1,456,166,886	102,106,278	392,716,454	103,572,200	103,572,200	715,336,888	1,952,455,540	36.64%
1993	515,196,870	1,471,991,058	106,850,625	427,402,500	102,241,430	102,241,430	724,288,925	2,001,634,988	36.18%
1994	526,408,840	1,504,025,258	107,935,614	431,742,456	104,363,240	104,363,240	738,707,694	2,040,130,954	36.21%
1995	615,419,650	1,758,341,857	110,237,226	440,948,904	102,273,490	102,273,490	827,930,366	2,301,564,251	35.97%
1996	630,380,520	1,801,087,200	120,934,720	483,738,880	100,571,080	100,571,080	851,886,320	2,385,397,160	35.71%
1997	645,505,660	1,844,301,885	127,931,535	511,726,140	99,071,260	99,071,260	872,508,455	2,455,099,285	35.54%
1998	757,999,440	2,165,712,685	129,957,914	519,831,656	100,536,540	100,536,540	988,493,894	2,786,080,881	35.48%
1999	770,379,080	2,201,083,086	127,515,839	510,063,356	95,951,950	95,951,950	993,846,869	2,807,098,392	35.40%
2000	790,660,220	2,259,026,940	139,035,055	556,140,220	99,203,390	99,203,390	1,028,898,665	2,914,370,550	35.30%

(1) Real property values include public utility real property.

Source: Muskingum County Auditor

**Property Tax Rates - Direct and All Overlapping Governments  
(Per Thousand Dollars of Assessed Value)**

**Last Ten Years**

<b>County Units</b>	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
General Fund	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15
T. B. Clinic	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Mental Retardation and Development Disabilities	3.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
County Home	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mental health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Library Bond	0.85	0.90	0.90	0.80	0.80	0.70	0.70	0.70	0.70	0.50
Sheriff Operations	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Services	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50
<b>Total Rates</b>	11.40	11.45	11.45	13.85	13.85	13.75	14.25	14.25	14.25	14.05
<b>Special Districts</b>										
Muskingum County General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>School Districts</b>										
East Muskingum	31.25	31.25	39.11	38.61	37.96	37.61	37.01	37.01	36.81	40.01
Franklin	33.90	33.90	33.90	33.90	38.40	38.40	38.40	38.40	38.20	37.10
Maysville	37.45	37.45	37.45	37.45	37.45	37.45	37.45	41.35	41.35	40.95
Tri-Valley	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55	35.55
West Muskingum	38.40	38.40	43.30	42.30	41.90	41.90	41.50	41.50	41.10	40.60
Zanesville	38.75	38.75	38.65	38.45	38.05	44.95	44.55	43.85	44.45	43.70
<b>Out of County School Districts</b>										
Licking Valley	35.90	35.90	35.90	30.90	30.90	30.90	30.90	39.70	38.90	38.48
Morgan	32.50	32.50	32.50	32.50	32.50	32.50	32.50	32.50	35.76	35.76
Riverview	29.50	29.50	29.50	29.50	31.30	31.30	31.30	31.30	31.30	31.30
Rolling Hills	29.80	45.50	45.50	43.70	39.25	40.25	34.09	33.34	33.34	32.16

(continued)

**Property Tax Rates - Direct and All Overlapping Governments  
(Per Thousand Dollars of Assessed Value)**

**Last Ten Years**

<b>Joint Vocational School Districts</b>	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Mid-East Ohio (1)	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Coshocton County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Licking County	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Corporations</b>										
Adamsville	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65	2.65
Dresden -										
Cass Township	5.90	5.40	5.10	4.40	4.30	4.10	3.70	3.70	3.70	4.00
Dresden -										
Jefferson Township	6.85	6.35	6.05	5.35	5.25	5.05	4.65	4.65	4.65	4.95
Frazeysburg	8.15	8.15	8.15	8.15	5.15	5.15	5.15	5.15	5.15	7.15
Fultonham	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Gratiot	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
New Concord	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Norwich	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Philo	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65	11.65
Roseville	7.80	7.80	7.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
South Zanesville	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Zanesville -										
Zanesville SD & Tri-Valley SD	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Zanesville -										
West Muskingum SD	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Zanesville -										
Falls Township (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.40

Note: School District (SD)

(1) Formerly Muskingum Area Joint Vocational School

(2) New District Created by annexation

**(continued)**

**Property Tax Rates - Direct and All Overlapping Governments  
(Per Thousand Dollars of Assessed Value)**

**Last Ten Years**

<b>Townships</b>	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Adams	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35	\$4.35
Blue Rock	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	4.70	4.70
Brush Creek	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Cass	3.45	3.45	3.45	3.45	3.25	3.25	3.25	3.25	3.25	2.75
Clay	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Falls	3.05	3.05	3.35	3.35	3.35	3.35	3.35	3.65	3.65	3.65
Harrison	12.30	12.30	12.30	12.30	10.30	11.80	11.80	10.80	10.80	11.80
Highland	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Hopewell	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
Jackson	4.65	4.65	4.65	4.65	6.65	6.65	6.85	6.85	6.85	6.85
Jefferson	3.90	3.90	3.90	3.90	3.40	3.40	3.40	3.40	3.40	2.40
Licking	5.75	5.75	5.75	5.75	5.75	5.75	6.25	6.25	6.25	6.25
Madison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Meigs	3.25	3.25	3.25	3.25	4.25	4.25	4.25	3.25	4.25	4.25
Monroe	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Muskingum	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Newton	7.45	7.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	8.45
Perry	7.20	7.20	7.20	7.20	6.20	6.20	6.20	6.20	6.20	6.20
Rich Hill	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Salem	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55	3.55
Salt Creek	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Springfield	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Union	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Washington	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15	4.15
Wayne	4.50	4.50	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Muskingum County Auditor



## Special Assessments Billed and Collected

## Last Ten Years

Year	Total Assessments Levied	Assessments Collected	Percent Collected	Outstanding Delinquencies
1991	\$198,935	\$190,219	95.6%	\$8,716
1992	186,204	174,038	93.5%	12,166
1993	183,605	172,382	93.9%	11,223
1994	178,956	172,486	96.4%	6,470
1995	175,423	159,392	90.9%	16,031
1996	173,860	163,752	94.2%	10,108
1997 (1)	187,620	173,877	92.7%	13,743
1998	184,733	169,511	91.8%	15,222
1999	181,259	166,026	91.6%	15,233
2000 (2)	157,404	158,555	99.9%	13,191

These figures only reflect the Falls, Maysville and Avondale Sewer Assessments and do not include certified delinquent sewer accounts or line fence assessments.

(1) Beginning with 1997, figures also include Nob Hill Sewer Assessments.

(2) Beginning with 2000, amounts levied are current charges only and assessments collected are total collections including delinquents.

Source: Muskingum County Auditor

**Computation of Legal Debt Margin  
December 31, 2000**

	<b>Total Debt Limit (1)</b>	<b>Total Unvoted Limit (2)</b>
Total Assessed Property Value for 2000	\$1,028,898,665	\$1,028,898,665
Debt Limitation of Assessed Value	23,222,467	10,288,987
Total Outstanding Debt December 31, 2000		
General Obligation Bonds Payable	\$18,666,035	\$17,826,035
Notes Payable	6,012,143	6,012,143
Revenue Bonds Payable	1,829,500	1,829,500
OWDA Loans Payable from Enterprise Funds	357,990	357,990
Special Assessment Debt Payable	1,269,355	1,269,355
Total Outstanding Debt	<u>28,135,023</u>	<u>27,295,023</u>
Less:		
General Obligation Bonds Payable - Exempt	14,835,460	13,995,460
Notes Payable - Exempt	6,012,143	6,012,143
Revenue Bonds Payable	1,829,500	1,829,500
OWDA Loans Payable from Enterprise Revenues	357,990	357,990
Bonds Payable From Special Assessments	1,269,355	1,269,355
Amount Available in Debt Service Fund	1,559,264	1,559,264
Total	<u>25,863,712</u>	<u>25,023,712</u>
Net Debt Applicable to Debt Limitation	2,271,311	2,271,311
<b>Total Legal Debt Margin</b>	<u><u>\$20,951,156</u></u>	<u><u>\$6,955,493</u></u>

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and one half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

## Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita

## Last Ten Years

Year	Population	Assessed Value	General Obligation Bonded Debt (1)	Debt Service Monies Available	Net General Obligation Bonded Debt	Ratio of Net General Obligation Bonded Debt Assessed Value	Net Bonded General Obligation Debt Per Capita
1991	82,068	\$698,530,220	\$9,261,350	\$86,337	\$9,175,013	1.313%	\$111.80
1992	82,068	715,336,888	13,870,000	1,283	13,868,717	1.939%	168.99
1993	82,068	724,288,925	13,445,000	16,852	13,428,148	1.854%	163.62
1994	82,068	738,707,694	12,880,000	133,398	12,746,602	1.726%	155.32
1995	84,169	827,930,366	12,265,000	135,636	12,129,364	1.465%	144.11
1996	84,169	851,886,320	11,590,000	566,116	11,023,884	1.294%	130.97
1997	84,169	872,508,455	10,840,000	772,142	10,067,858	1.154%	119.61
1998	84,169	988,493,894	10,615,000	1,074,420	9,540,580	0.965%	113.35
1999	84,169	993,846,869	18,680,000	1,540,999	17,139,001	1.725%	203.63
2000	84,585	1,028,898,665	17,380,000	1,559,264	15,820,736	1.538%	187.04

(1) Includes only general obligation bonds payable from property taxes and rent.

Source: Population estimates from Chamber of Commerce and the Census Bureau.

**Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Governmental Expenditures**

**Last Ten Years**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Total General Governmental Expenditures</b>	<b>Ratio of Annual Debt Service to Total Governmental Fund Expenditures</b>
1991	\$355,000	\$683,919	\$1,038,919	\$31,916,569	3.26%
1992	390,000	659,328	1,049,328	33,840,776	3.10%
1993	425,000	925,764	1,350,764	36,559,199	3.69%
1994	565,000	898,255	1,463,255	36,268,592	4.03%
1995	615,000	856,292	1,471,292	41,279,794	3.56%
1996	675,000	813,654	1,488,654	43,238,944	3.44%
1997	750,000	765,860	1,515,860	45,755,964	3.31%
1998	840,000	644,736	1,484,736	50,182,343	2.96%
1999	935,000	790,396	1,725,396	59,894,925	2.88%
2000	1,300,000	952,234	2,252,234	70,966,727	3.17%

Note: Includes only general obligation bonds payable from property taxes and rent

Source: Muskingum County Auditor

**Computation of Direct and Overlapping Net General Obligation Debt  
December 31, 2000**

<b>Political Subdivision</b>	<b>Net Debt Outstanding (1)</b>	<b>Percent Applicable to Muskingum County</b>	<b>Amount Applicable to Muskingum County</b>
The County	\$15,820,736	100.00%	\$15,820,736
The City of Zanesville	6,943,000	100.00%	6,943,000
All villages wholly within County	1,356,953	100.00%	1,356,953
All townships wholly within County	0	100.00%	0
Zanesville School District	372,000	100.00%	372,000
Maysville Local School District	4,529,000	100.00%	4,529,000
East Muskingum Local School District	7,525,044	69.73%	5,247,213
Rolling Hills Local School District	2,600,000	0.09%	2,340
Tri-Valley Local School District	0	97.67%	0
Morgan Local School District	6,996,905	0.01%	700
Mid-East Ohio Joint Vocational School District	0	54.85%	0
West Muskingum Local School District	0	94.43%	0
Franklin Local School District	4,666,000	92.73%	4,326,782
Licking Valley Local	15,224,984	0.03%	4,567
Roseville Village	<u>33,815</u>	41.38%	<u>13,993</u>
<b>Total Amount Applicable to County</b>	<b><u>\$66,068,437</u></b>		<b><u>\$38,617,284</u></b>

Note: The percentage of gross indebtedness of the County's overlapping political subdivision was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

(1) Amount includes only general obligation bonds payable from property taxes and rent.

Source: OMAC and Muskingum County Auditor's Office

Revenue Bond Coverage  
Sewer Fund  
Last Ten Years

Year	Gross Revenues (1)	Expenses, Net of Depreciation and Interest	Net Revenue Available for Debt Service	Debt Service Requirements		Total	Coverage
				Principal	Interest		
1991	\$991,368	\$911,801	\$79,567	\$1,600	\$140,462	\$142,062	0.56
1992	1,168,081	1,083,066	85,015	21,200	152,401	173,601	0.49
1993	1,351,975	1,230,673	121,302	22,400	151,237	173,637	0.70
1994	1,344,489	1,818,216	(473,727)	29,800	180,927	210,727	(2.25)
1995	1,392,328	1,136,343	255,985	25,200	215,279	240,479	1.06
1996	1,462,266	1,310,638	151,628	39,100	179,601	218,701	0.69
1997	1,685,552	1,312,044	373,508	34,900	177,840	212,740	1.76
1998	1,805,763	1,686,964	118,799	36,800	175,918	212,718	0.56
1999	1,597,962	1,078,597	519,365	24,900	94,780	119,680	4.34
2000	1,899,048	1,633,241	265,807	26,000	93,525	119,525	2.22

(1) Includes investment income and non-operating revenues.

Source: Muskingum County Auditor's Office

Assessed Real Property Values, New Construction and Bank Deposits

Last Ten Years

Year	New Construction			Bank Deposits (1)	Real Property Value (4)				
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility (3)	Total Taxable	Tax Exempt
1991	\$5,220,450	\$5,337,660	\$10,558,110	\$258,820,000	\$383,036,720	\$125,977,240	\$644,450	\$509,658,410	\$95,167,980
1992	4,020,580	3,478,500	7,499,080	290,334,000	386,392,330	128,132,230	672,310	515,196,870	97,303,990
1993	7,539,190	6,048,180	13,587,370	289,869,000	392,641,770	133,104,030	663,040	526,408,840	99,726,570
1994	5,848,820	2,937,330	8,786,150	300,277,000	469,963,550	144,841,390	614,710	615,419,650	110,647,950
1995	9,640,350	6,587,030	16,227,380	289,095,000	478,623,180	151,156,510	600,830	630,380,520	114,311,390
1996	9,745,870	8,930,640	18,676,510	341,890,000	486,913,570	157,905,220	686,870	645,505,660	122,245,310
1997	11,535,470	8,463,060	19,998,530	660,855,000	581,059,110	176,185,810	754,520	757,999,440	126,935,340
1998	13,558,720	5,102,680	18,661,400	1,106,444,000	593,971,220	175,665,350	742,510	770,379,080	136,312,270
1999	12,549,140	7,740,930	20,290,070	1,135,931,000	606,434,560	183,566,630	659,030	790,660,220	143,087,490
2000	16,840,150	11,807,540	28,647,690	1,475,951,000	791,604,750	216,144,440	539,370	1,008,288,560	169,684,020

- (1) Through 1996, bank deposit information available includes banks headquartered in Muskingum County, which is only 1st National Bank. Beginning in 1997, bank deposit information includes 1st National and Century National Bank, which are both headquartered in Muskingum County.
- (2) Amount includes mineral lands and rights.
- (3) Public utility values include railroads only. New legislation effective for 1983 Tax Year required all real property belonging to a utility to be classified according to use (Agricultural, Mineral, Commercial, etc.) with the exception of railroads.
- (4) Table reflects tax year not collection year.

Source: Muskingum County Auditor  
Federal Reserve Bank

## Ten Largest Employers

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>
Longaberger Incorporated	Hand-woven baskets and wood products	6,560
Genesis Health Care	Hospital - Health Services	2,529
Zandex Inc.	Health Services	1,100
The County	Government (1)	1,021
Lear Corporation	Electrical parts of engines/wire assemblies	698
Zanesville City School District	Education	629
Auto Zone	Automobile Retail Distribution Center	530
Owens-Brockway Glass Container	Glass containers and jars	378
City of Zanesville	Government	334
AK Steel	Steel Manufacturing	314

(1) Includes permanent part-time

Source: Individual Employers and Zanesville-Muskingum County Port Authority



**Principal Property Taxpayers  
December 31, 2000**

	<b>Assessed Valuation</b>	<b>% of Total Assessed Valuation</b>
<b>Public Utilities</b>		
Ohio Power Company	\$44,678,040	4.34%
National Gas and Oil	15,188,240	1.48%
Ohio Bell Telephone Company	10,309,880	1.00%
Columbia Gas of Ohio Incorporated	8,432,500	0.82%
Texas Eastern Trans Corporation	5,165,580	0.50%
<b>Real Property</b>		
Longaberger Company	17,941,590	1.74%
Colony Square Partners	6,355,520	0.62%
Good Sam Medical Center	3,228,270	0.31%
Zanesville County Fair	2,542,090	0.25%
Aerc Muirwood Village Incorporated	2,178,790	0.21%
Zandex Inc.	1,828,910	0.18%
Buckeye Supply Company	1,768,610	0.17%
Ray Thomas Lumbertown Incorporated	1,579,880	0.15%
Zanesville L.L.C.	1,513,470	0.15%
Armco Incorporated	1,405,910	0.14%
<b>Tangible Personal Property</b>		
Longaberger Company	18,922,590	1.84%
AK Steel Corporation	8,372,490	0.81%
Owens Illinois Incorporated	5,803,140	0.57%
Lear Operations Corporated	4,251,100	0.41%
Burnham Corporation	3,564,670	0.35%
Akro Corporation	2,719,810	0.26%
Ohio Machinery Company	2,622,770	0.25%
Kellogg Sales Company	2,207,440	0.22%
Autozone Texas LP Corporation	2,147,790	0.21%
Shelly and Sands Incorporated	2,145,000	0.21%
<b>Total Assessed Value</b>	<b>\$176,874,080</b>	<b>17.19%</b>

Source: Muskingum County Auditor

**Demographic Statistics  
December 31, 2000**

<b>(1) Population</b>	
<b>Year</b>	<b>County</b>
1940	69,795
1950	74,535
1960	79,159
1970	77,826
1980	83,340
1990	82,068
2000	84,585

<b>(1) Age Distribution 1990 Census</b>			
<b>Age</b>	<b>Number</b>	<b>Percentage</b>	
Under 5 years	5,878	7.16%	
5-17 years	16,043	19.56%	
18-20 years	3,920	4.78%	
21-24 years	4,524	5.51%	
25-44 years	24,203	29.49%	
45-54 years	8,464	10.31%	
55-59 years	3,826	4.66%	
60-64 years	3,857	4.70%	
65-74 years	6,428	7.83%	
75-84 years	3,668	4.47%	
85 years and older	1,257	1.53%	
<b>Totals</b>	<b>82,068</b>	<b>100.00%</b>	

<b>(1) Population for the Last Ten Years</b>	
<b>Year</b>	<b>County</b>
1991	82,068
1992	82,068
1993	82,068
1994	82,068
1995	84,169
1996	84,169
1997	84,169
1998	84,169
1999	84,169
2000	84,585

<b>(2) Annual Average Unemployment Rates</b>				
<b>Year</b>	<b>County</b>	<b>State</b>	<b>U.S.</b>	
1991	9.1%	6.4%	6.7%	
1992	9.4%	7.3%	7.4%	
1993	10.0%	7.6%	7.4%	
1994	7.8%	5.5%	6.1%	
1995	6.8%	4.7%	6.1%	
1996	7.7%	4.8%	5.4%	
1997	7.4%	4.5%	5.4%	
1998	6.4%	4.2%	4.5%	
1999	6.7%	4.3%	4.2%	
2000	5.9%	4.1%	4.0%	

Sources: (1) Census Bureau and Muskingum County Ohio Director  
(2) Ohio Bureau of Employment Services

(continued)

**Demographic Statistics  
December 31, 2000**

<b>(1) Civilian Labor Force Estimates</b>				
<b>Year</b>	<b>Labor Force</b>	<b>Employment</b>	<b>Unemployment</b>	<b>Percentage of Unemployment</b>
1992	41,500	37,500	4,000	9.42%
1993	42,100	37,900	4,200	10.00%
1994	41,600	39,000	2,600	6.20%
1995	42,600	39,300	3,300	7.70%
1996	43,700	40,200	3,500	7.99%
1997	42,400	39,500	2,900	6.83%
1998	43,000	40,000	3,000	6.97%
1999	44,300	41,400	2,900	6.54%
2000	45,200	42,600	2,600	5.80%

<b>(2) Public Schools in Muskingum County 2000</b>		<b>K-12 School Enrollment</b>	
Total Enrollment	16,194	1995	16,309
The Daily Attendance Rate	94.2%	1996	16,508
		1997	16,709
		1998	16,697
		1999	17,230
		2000	16,194

<b>(3) Per Capita Income (Current Dollars)</b>		
<b>1997</b>	<b>1995</b>	<b>Change</b>
\$19,623	\$18,162	9.25%

Sources: (1) Ohio Bureau of Employment Services, figures are for December of each year  
 (2) State Board of Education, Muskingum County Board of Education and individual School Districts  
 (3) Zanesville-Muskingum County Chamber of Commerce

**Miscellaneous Statistics  
December 31, 2000**

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Date of Incorporation	1804
County Seat	Zanesville, Ohio
Area	653 Square Miles
Altitude	725 Feet Above Sea Level
Climate	Mean Annual Temperature - 45 degrees Average Rainfall - 34 inches
County Roads	518 Miles
Township roads	687 Miles
State Routes	240 Miles
Major Highways	I-70 East and West; US Routes 40 and 22; State Routes 60,83,93,146,208,586 and 666
Villages and Cities	11
Townships	25
School Districts	7
Public Library	Muskingum County Library System - 308,069 Volumes

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Radio Stations	1 AM and 3 FM stations
Television Stations	5
Daily Newspaper	1 - Circulation 21,500

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Muskingum Area Technical College	Enrollment: 1,916
Ohio University of Zanesville	Enrollment: 1,415
Muskingum College	Enrollment: 1,800

(continued)

**Miscellaneous Statistics  
December 31, 2000**

<b>Transportation</b>	
Truck Lines	13 Terminals - 44 Motor Freight Companies
Air Freight Services	Federal Express
Bus Service	Greyhound, Muskingum Coach, Muskingum Authority of Public Transit
Nearest Water Port	Cleveland, Lake Erie
Local Airport	Zanesville Municipal Airport Runway Length - 5,005 feet
Railroads	CSX, Ohio Southern, Ohio Central, Columbus & Ohio River
Parcel Service	UPS, Purolator Courier, Airbourne Express Federal Express, Roadway Package System
<b>Health Care</b>	
Hospitals	2
Number of Beds	385 (staffed) 720 (licensed)
Physicians	186
Dentists	41
<b>Lodging (Hotels and Motels)</b>	
Days Inn	60 rooms
Holiday Inn of Zanesville	130 rooms
Thriftlodge	54 rooms
Best Western Town House	59 rooms
Comfort Inn	93 rooms
Super 8 Motel	62 rooms
Fairfield Inn	63 rooms
Bakers Motel	53 rooms
Amerihost Inn	60 rooms
Hampton Inn	64 rooms
Red Roof Inn	78 rooms
<b>Voter Statistics</b>	
Total Number of Registered Voters	54,355
Voters in November 2000 Election	33,520
Percentage of Registered Voters Voting	61.67%

(continued)

**Miscellaneous Statistics**  
**December 31, 2000**

<b>Recreation</b>	
Auditorium (Public)	Secrest Auditorium - 1800 Seats
Cinema	Colony Square Cinema - 10 Screens Sunrise Cinema - 5 Screens
Golf Courses	8 Public and 1 Private Eagle Sticks (Public) - 18 Holes Fullers Fairways (Public) - 18 Holes Green Valley Golf Club (Public) - 18 Holes Jaycee Public Golf Course (Public) - 18 Holes Vista View Golf Course (Public) - 18 Holes Wildfire Golf Club (Public) - 18 Holes Zanesville Country Club (Private) - 18 Holes Creekside Golf Course (Public) - 9 Holes Crystal Springs (Public) - 18 Holes
Bowling Alleys	Maysville Bowling Center - 24 Lanes Sunrise Bowl - 32 Lanes
Skating Rink	Lind Arena
State Parks	Dillon State Park Blue Rock State Park Muskingum River Parkway Powelson Wildlife Area
City Parks	Zanes Landing Park Riverside Park
<b>Tourist Attractions</b>	
National Road/Zane Grey Museum	S-Bridge/National Road
Ohio Ceramic Center	Zane Grey's Home
Dr. Increase Mathews House	Stone Academy
Lorena Sternwheeler	International Center for the Preservation of Wild Animals
Zanesville Art Center	Leslie Cope Gallery, Roseville
Y-Bridge	Putnam Historic Tour
Salt Creek Covered Bridge	McIntire Terrace Walking Tour
Longaberger Basket Tours	Colony Square Mall
Zanesville Pottery & Christmas House	
Ohio Pottery East	
Ohio Pottery West	
Schultz Mansion	

Sources: (1) Muskingum County Board of Elections, (2) Muskingum County Highway Department  
(3) Muskingum County Library Systems, (4) Muskingum County Ohio Rural Directory



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## MUSKINGUM COUNTY FINANCIAL CONDITION

### MUSKINGUM COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 17, 2001